

AGREEMENT FOR PROFESSIONAL AUDIT AND ACRF SERVICES

THIS AGREEMENT FOR PROFESSIONAL AUDIT AND ACRF SERVICES ("Agreement") is entered into by and between the **CITY OF OCALA**, a Florida municipal corporation ("City") and **PURVIS, GRAY AND COMPANY, LLP**, a limited liability partnership duly organized and authorized to do business in the state of Florida (EIN: 59-0548468) ("Consultant").

WHEREAS, on March 20, 2024, City issued a Request for Proposals for the provision of professional audit and ACRF services, RFP No.: FIN/240274 (the "Solicitation"); and

WHEREAS, five (5) firms responded to the Solicitation and, after consideration of evaluation factors set forth in the Solicitation, the proposal submitted by Purvis, Gray and Associates, LLP was scored the highest by a City evaluation committee; and

WHEREAS, Consultant was chosen as the intended awardee to provide professional audit and ACRF services to the City (the "Project"); and

WHEREAS, Consultant certifies that Consultant is qualified and possesses the required experience and licensure.

NOW THEREFORE, in consideration of the foregoing recitals, the following mutual covenants and conditions, and other good and valuable consideration, City and Consultant agree as follows:

1. **RECITALS.** City and Consultant hereby represent, warrant, and agree that the Recitals set forth above are true and correct and are incorporated herein by reference.
2. **CONTRACT DOCUMENTS.** The Contract Documents which comprise the entire understanding between City and Consultant shall only include this Agreement and those documents listed in this section as Exhibits to this Agreement. Each of these documents are incorporated herein by reference for all purposes. If there is a conflict between the terms of this Agreement and the Contract Documents, then the terms of this Agreement shall control, amend, and supersede any conflicting terms contained in the remaining Contract Documents.

A. **Exhibits to Agreement:** The Exhibits to this Agreement are as follows:

- Exhibit A: Scope of Professional Services (A-1 through A-5)
- Exhibit B: Price Proposal and Schedule (B-1 through B-2)
- Exhibit C: Consultant Proposal (C-1 through C-53)

If there is a conflict between the individual Exhibits regarding the scope of work to be performed, then any identified inconsistency shall be resolved by giving precedence in the following order: (1) Exhibit A, then (2) Exhibit B, then (3) Exhibit C.

3. **SCOPE OF SERVICES.** Consultant shall provide all materials, labor, supervision, tools, accessories, equipment necessary for Consultant to perform its obligations under this Agreement as set forth in the attached **Exhibit A - Scope of Professional Services** and **Exhibit C - Consultant Proposal**. The Scope of Professional Services and/or fee schedule under this Agreement may only be adjusted by written amendment executed by both parties.
4. **COMPENSATION.** City shall pay Consultant an amount no greater than **SEVEN HUNDRED FORTY-EIGHT THOUSAND, SIX HUNDRED AND NO/100 DOLLARS (\$748,600)** (the "Contract Sum") over the contract term as full and complete compensation for the timely and satisfactory performance of services in accordance with the pricing and frequency detailed in **Exhibit A - Scope of Professional Services** and **Exhibit B - Price Proposal and Schedule**.
 - A. **Price Adjustments.** Prices offered shall remain firm for the initial contract term. Requests for price adjustments may be submitted, in writing, **no later than NINETY (90) DAYS** prior to the expiration of the prior term and must include proper CPI justification or other

documentation supporting the adjustment. The City will review the submitted request for price adjustment and render a decision, in its sole discretion, as to whether it is in the best interest of the City to adjust the pricing on the awarded goods or services or reject the adjusted pricing and issue a competitive solicitation. In any event, price increases for renewal terms shall be subject to a maximum negotiated increase of **no more than THREE PERCENT (3%)** annually unless there are mitigating market conditions. The City is under no obligation to renew the contract for an additional term or to accept Consultant's proposed price increases. Consultant must receive written notification from the City confirming that the City has accepted the new prices prior to processing any orders at the new cost. Any orders issued by the City prior to formal approval of a price increase shall not be modified. Any payment of the adjusted price by City does not constitute acceptance of new pricing. Consultants are expected to pass along to the City any and all decreases in pricing on products and services or to keep pricing constant when market conditions warrant no such increases.

- B. **Invoice Submission.** All invoices submitted by Consultant shall include the City Contract Number, an assigned Invoice Number, and an Invoice Date. Consultant shall submit the original invoice through the responsible City Project Manager at: **City of Ocala Finance Department**, Attn: **Peter Brill, 201 SE 3rd Street, Ocala, Florida 34471**, E-Mail: pbrill@ocalafl.gov.
- C. **Payment of Invoices by City.** The City Project Manager must review and approve all invoices prior to payment. City Project Manager's approval shall not be unreasonably withheld, conditioned, or delayed. Payments by City shall be made no later than the time periods established in section 218.735, Florida Statutes.
- D. **Withholding of Payment.** City reserves the right to withhold, in whole or in part, payment for any and all work that: (i) has not been completed by Consultant; (ii) is inadequate or defective and has not been remedied or resolved in a manner satisfactory to the City Project Manager; or (iii) which fails to comply with any term, condition, or other requirement under this Agreement. Any payment withheld shall be released and remitted to Consultant within **THIRTY (30)** calendar days of the Consultant's remedy or resolution of the inadequacy or defect.
- E. **Excess Funds.** If due to mistake or any other reason Consultant receives payment under this Agreement in excess of what is provided for by the Agreement, Consultant shall promptly notify City upon discovery of the receipt of the overpayment. Any overpayment shall be refunded to City within **THIRTY (30)** days of Consultant's receipt of the overpayment or must also include interest calculated from the date of the overpayment at the interest rate for judgments at the highest rate as allowed by law.
- F. **Amounts Due to the City.** Consultant must be current and remain current in all obligations due to the City during the performance of services under this Agreement. Payments to Consultant may be offset by any delinquent amounts due to the City or fees and/or charges owed to the City.
- G. **Tax Exemption.** City is exempt from all federal excise and state sales taxes (State of Florida Consumer's Certification of Exemption 85-8012621655C-9). The City's Employer Identification Number is 59-60000392. Consultant shall not be exempted from paying sales tax to its suppliers for materials to fulfill contractual obligations with the City, nor will Consultant be authorized to use City's Tax Exemption Number for securing materials listed herein.

5. **TERM OF AGREEMENT.** This Agreement shall become effective and commence on JULY, 17 2024 and continue in effect for a term of FIVE (5) YEARS, through and including JULY 16, 2029 (the "Term"). This Agreement may be renewed for ONE (1) additional FIVE (5) YEAR period by written consent between City and Consultant.
6. **FORCE MAJEURE.** Neither party shall be liable for delay, damage, or failure in the performance of any obligation under this Agreement if such delay, damage, or failure is due to causes beyond its reasonable control, including without limitation: fire, flood, strikes and labor disputes, acts of war, acts of nature, terrorism, civil unrest, pandemics, acts or delays in acting of the government of the United States or the several states, judicial orders, decrees or restrictions, or any other like reason which is beyond the control of the respective party ("Force Majeure"). The party affected by any event of force majeure shall use reasonable efforts to remedy, remove, or mitigate such event and the effects thereof with all reasonable dispatch.
 - A. The party affected by force majeure shall provide the other party with full particulars thereof including, but not limited to, the nature, details, and expected duration thereof, as soon as it becomes aware.
 - B. When force majeure circumstances arise, the parties shall negotiate in good faith any modifications of the terms of this Agreement that may be necessary or appropriate in order to arrive at an equitable solution. Consultant performance shall be extended for a number of days equal to the duration of the force majeure. Consultant shall be entitled to an extension of time only and, in no event, shall Consultant be entitled to any increased costs, additional compensation, or damages of any type resulting from such force majeure delays.
7. **INSPECTION AND ACCEPTANCE OF THE WORK.** Consultant shall report its progress to the City Project Manager as set forth herein. All services, work, and materials provided by Consultant under this Agreement shall be provided to the satisfaction and approval of the City Project Manager.
 - A. The City Project Manager shall decide all questions regarding the quality, acceptability, and/or fitness of materials furnished, or workmanship performed, the rate of progress of the work, the interpretation of the plans and specifications, and the acceptable fulfillment of the Agreement, in his or her sole discretion, based upon both the requirements set forth by City and the information provided by Consultant in its Bid. The authority vested in the City Project Manager pursuant to this paragraph shall be confined to the direction or specification of what is to be performed under this Agreement and shall not extend to the actual execution of the work.
 - B. Neither the City Project Manager's review of Consultant's work nor recommendations made by City Project Manager pursuant to this Agreement will impose on City Project Manager any responsibility to supervise, direct, or control Consultant's work in progress or for the means, methods, techniques, sequences, or procedures of construction or safety precautions or programs incident Consultant's furnishing and performing the work.
8. **TERMINATION AND DEFAULT.** Either party, upon determination that the other party has failed or refused to perform or is otherwise in breach of any obligation or provision under this Agreement or the Contract Document, may give written notice of default to the defaulting party in the manner specified for the giving of notices herein. Termination of this Agreement by either party for any reason shall have no effect upon the rights or duties accruing to the parties prior to termination.
 - A. **Termination by City for Cause.** City shall have the right to terminate this Agreement immediately, in whole or in part, upon the failure of Consultant to carry out any obligation,

term, or condition of this Agreement. City's election to terminate the Agreement for default shall be communicated by providing Consultant written notice of termination in the manner specified for the giving of notices herein. Any notice of termination given to Consultant by City shall be effective immediately, unless otherwise provided therein, upon the occurrence of any one or more of the following events:

- (1) Consultant fails to timely and properly perform any of the services set forth in the specifications of the Agreement;
- (2) Consultant provides material that does not meet the specifications of the Agreement;
- (3) Consultant fails to complete the work required within the time stipulated in the Agreement; or
- (4) Consultant fails to make progress in the performance of the Agreement and/or gives City reason to believe that Consultant cannot or will not perform to the requirements of the Agreement.

B. **Consultant's Opportunity to Cure Default.** City may, in its sole discretion, provide Consultant with an opportunity to cure the violations set forth in City's notice of default to Consultant. Consultant shall commence to cure the violations immediately and shall diligently and continuously prosecute such cure to completion within a reasonable time as determined by City. If the violations are not corrected within the time determined to be reasonable by City or to the reasonable satisfaction of City, City may, without further notice, declare Consultant to be in breach of this Agreement and pursue all remedies available at law or equity, to include termination of this Agreement without further notice.

C. **City's Remedies Upon Consultant Default.** In the event that Consultant fails to cure any default under this Agreement within the time period specified in this section, City may pursue any remedies available at law or equity, including, without limitation, the following:

- (1) City shall be entitled to terminate this Agreement without further notice;
- (2) City shall be entitled to hire another Consultant to complete the required work in accordance with the needs of City;
- (3) City shall be entitled to recover from Consultant all damages, costs, and attorney's fees arising from Consultant's default prior to termination; and
- (4) City shall be entitled to recovery from Consultant any actual excess costs by: (i) deduction from any unpaid balances owed to Consultant; or (ii) any other remedy as provided by law.

D. **Termination for Non-Funding.** In the event that budgeted funds to finance this Agreement are reduced, terminated, or otherwise become unavailable, City may terminate this Agreement upon written notice to Consultant without penalty or expense to City. City shall be the final authority as to the availability of budgeted funds.

E. **Termination for Convenience.** City reserves the right to terminate this Agreement in whole or in part at any time for the convenience of City without penalty or recourse. The City Project Manager shall provide written notice of the termination. Upon receipt of the notice, Consultant shall immediately discontinue all work as directed in the notice, notify all subcontractors of the effective date of the termination, and minimize all further costs to City including, but not limited to, the placing of any and all orders for materials, facilities, or supplies, in connection with its performance under this Agreement. Consultant shall be entitled to receive compensation solely for: (1) the actual cost of the work completed in conformity with this Agreement; and/or (2) such other costs incurred by Consultant as permitted under this Agreement and approved by City.

9. **DELAYS AND DAMAGES.** The Consultant agrees to make no claim for extra or additional costs attributable to any delays, inefficiencies, or interference in the performance of this contract occasioned by any act or omission to act by the City except as provided in the Agreement. The Consultant also agrees that any such delay, inefficiency, or interference shall be compensated for solely by an extension of time to complete the performance of the work in accordance with the provision in the standard specification.
10. **PERFORMANCE EVALUATION.** At the end of the contract, City may evaluate Consultant's performance. Any such evaluation will become public record.
11. **NOTICE REGARDING FAILURE TO FULFILL AGREEMENT.** Any Consultant who enters into an Agreement with the City of Ocala and fails to complete the contract term, for any reason, shall be subject to future bidding suspension for a period of **ONE (1)** year and bid debarment for a period of up to **THREE (3)** years for serious contract failures.
12. **CONSULTANT REPRESENTATIONS.** Consultant expressly represents that:
 - A. Consultant has read and is fully familiar with all of the terms and conditions of this Agreement, the Contract Documents, and other related data and acknowledges that they are sufficient in scope and detail to indicate and convey understanding of all terms and conditions of the work to be performed by Consultant under this Agreement.
 - B. Consultant has disclosed, in writing, all known conflicts, errors, inconsistencies, discrepancies, or omissions discovered by Consultant in the Contract Documents, and that the City's written resolution of same is acceptable to Consultant.
 - C. Consultant is familiar with all local, state, and Federal laws, regulations, and ordinances which may affect cost, progress, or its performance under this Agreement whatsoever.
 - D. **Public Entity Crimes.** Neither Consultant, its parent corporations, subsidiaries, members, shareholders, partners, officers, directors or executives, nor any of its affiliates, contractors, suppliers, subcontractors, or consultants under this Agreement have been placed on the convicted vendor list following a conviction of a public entity crime. Consultant understands that a "public entity crime" as defined in section 287.133(1)(g), Florida Statutes, is "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..." Consultant further understands that any person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime: (1) may not submit a bid, proposal, or reply on a contract: (a) to provide any goods or services to a public entity; (b) for the construction or repair of a public building or public work; or (c) for leases of real property to a public entity; (2) may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and (3) may not transact business with any public entity in excess of the threshold amount provided in section 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.
13. **CONSULTANT RESPONSIBILITIES.** Except as otherwise specifically provided for in this Agreement, the following provisions are the responsibility of the Consultant:
 - A. Consultant shall competently and efficiently supervise, inspect, and direct all work to be performed under this Agreement, devoting such attention thereto and applying such skills and expertise as may be necessary to perform the work in accordance with the Contract Documents.
 - B. Consultant shall be solely responsible for the means, methods, techniques, sequences, or procedures and safety precautions or programs incident thereto.

- C. Consultant shall be responsible to see that the finished work complies accurately with the contract and the intent thereof.
 - D. Consultant shall comply with all local, state, and Federal laws, regulations, and ordinances which may affect cost, progress, or its performance under this Agreement, and be responsible for all costs associated with same.
 - E. Consultant shall continue its performance under this Agreement during the pendency of any dispute or disagreement arising out of or relating to this Agreement, except as Consultant and City may otherwise agree in writing.
14. **NO EXCLUSIVITY.** It is expressly understood and agreed by the parties that this is not an exclusive agreement. Nothing in this Agreement shall be construed as creating any exclusive arrangement with Consultant or as prohibit City from either acquiring similar, equal, or like goods and/or services or from executing additional contracts with other entities or sources.
15. **RESPONSIBILITIES OF CITY.** City or its Representative shall issue all communications to Consultant. City has the authority to request changes in the work in accordance with the terms of this Agreement and with the terms in **Exhibit A**. City has the authority to stop work or to suspend any work.
16. **COMMERCIAL AUTO LIABILITY INSURANCE.** Consultant shall procure, maintain, and keep in full force, effect, and good standing for the life of this Agreement a policy of commercial auto liability insurance with a minimum combined single limit of One Million Dollars (\$1,000,000) per occurrence for bodily injury and property damage arising out of Consultant's operations and covering all owned, hired, scheduled, and non-owned automobiles utilized in said operations. If Consultant does not own vehicles, Consultant shall maintain coverage for hired and non-owned automobile liability, which may be satisfied by way of endorsement to Consultant's Commercial General Liability policy or separate Commercial Automobile Liability policy.
17. **GENERAL LIABILITY INSURANCE.** Consultant shall procure and maintain, for the life of this Agreement, commercial general liability insurance with minimum coverage limits not less than:
- A. One Million Dollars (\$1,000,000) per occurrence and Two Million Dollars (\$2,000,000) aggregate limit for bodily injury, property damage, and personal and advertising injury; and
 - B. One Million Dollars (\$1,000,000) per occurrence and Two Million Dollars (\$2,000,000) aggregate limit for products and completed operations.
 - C. Policy must include coverage for contractual liability and independent contractors.
 - D. Policy must include Additional Insured coverage in favor of the City that is no less restrictive than that afforded under the CG 20 26 04 13 Additional Insured Form.
18. **WORKERS' COMPENSATION AND EMPLOYER'S LIABILITY.** Worker's Compensation insurance shall be provided by Consultant as required by Chapter 440, Florida Statutes, or any other applicable state or federal law, including the U.S. Longshoremen's and Harbor Workers Compensation Act and the Jones Act.
- A. Consultant shall similarly require any and all subcontractors to afford such coverage for all of its employees as required by applicable law.
 - B. Consultant shall waive and shall ensure that Consultant's insurance carrier waives, all subrogation rights against the City of Ocala and its officers, employees, and volunteers for all losses or damages. Consultant's policy shall be endorsed with WC 00 03 13 Waiver of our Right to Recover from Others or its equivalent.

- C. Exceptions and exemptions to this Section may be allowed at the discretion of the City's Risk Manager on a case-by-case basis in accordance with Florida Statutes and shall be evidenced by a separate waiver.
8. **PROFESSIONAL LIABILITY AND/OR ERRORS AND OMISSIONS INSURANCE COVERAGE.** Consultant shall procure and maintain, for a period of not less than **FIVE (5) YEARS** from the date of acceptance of the work by the City, a policy of professional liability/error and omissions insurance in an amount not less than One Million Dollars (\$1,000,000) per claim.
19. **ADDITIONAL INSURANCE REQUIREMENTS.**
- A. Consultant's insurance coverage shall be primary insurance for all applicable policies. The limits of coverage under each policy maintained by Consultant shall not be interpreted as limiting Consultant's liability or obligations under this Agreement. City does not in any way represent that these types or amounts of insurance are sufficient or adequate enough to protect Consultant's interests or liabilities or to protect Consultant from claims that may arise out of or result from the negligent acts, errors, or omissions of Consultant, any of its agents or subcontractors, or for anyone whose negligent act(s) Consultant may be liable.
- B. No insurance shall be provided by the City for Consultant under this Agreement and Consultant shall be fully and solely responsible for any costs or expenses incurred as a result of a coverage deductible, co-insurance penalty, or self-insured retention to include any loss not covered because of the operation of such deductible, co-insurance penalty, self-insured retention, or coverage exclusion or limitation.
- C. **Certificates of Insurance.** No work shall be commenced by Consultant under this Agreement until the required Certificate of Insurance and endorsements have been provided nor shall Consultant allow any subcontractor to commence work until all similarly required certificates and endorsements of the subcontractor have also been provided. Work shall not continue after expiration (or cancellation) of the Certificate of Insurance and work shall not resume until a new Certificate of Insurance has been provided. **Consultant shall provide evidence of insurance in the form of a valid Certificate of Insurance (binders are unacceptable) prior to the start of work contemplated under this Agreement to: City of Ocala. Attention: Procurement & Contracting Department, Address: 110 SE Watula Avenue, Third Floor, Ocala Florida 34471, E-Mail: vendors@ocalafl.gov.** Consultant's Certificate of Insurance and required endorsements shall be issued by an agency authorized to do business in the State of Florida with an A.M. Best Rating of A or better. The Certificate of Insurance shall indicate whether coverage is being provided under a claims-made or occurrence form. If any coverage is provided on a claims-made form, the Certificate of Insurance must show a retroactive date, which shall be the effective date of the initial contract or prior.
- D. **City as Additional Insured.** The City of Ocala shall be named as an Additional Insured and Certificate Holder on all liability policies identified in this Section with the exception of Workers' Compensation, Auto Liability (except when required by Risk Management) and Professional Liability policies. **Workers Compensation policy must contain a Waiver of Subrogation in favor of the City.**
- E. **Notice of Cancellation of Insurance.** Consultant's Certificate of Insurance shall provide **THIRTY (30) DAY** notice of cancellation, **TEN (10) DAY** notice if cancellation is for non-payment of premium. In the event that Consultant's insurer is unable to accommodate the cancellation notice requirement, it shall be the responsibility of Consultant to provide the proper notice. Such notification shall be in writing by registered mail, return receipt

requested, and addressed to the certificate holder. Additional copies may be sent to the City of Ocala at vendors@ocalafl.gov.

- F. **Failure to Maintain Coverage.** The insurance policies and coverages set forth above are required and providing proof of and maintaining insurance of the types and with such terms and limits set forth above is a material obligation of Consultant. Consultant's failure to obtain or maintain in full force and effect any insurance coverage required under this Agreement shall constitute material breach of this Agreement.
 - G. **Severability of Interests.** Consultant shall arrange for its liability insurance to include or be endorsed to include a severability of interests/cross-liability provision so that the "City of Ocala" (where named as an additional insured) will be treated as if a separate policy were in existence, but without increasing the policy limits.
20. **EMPLOYEE DISHONESTY/FIDELITY BOND, INSIDE MONEY AND SECURITIES COVERAGE.** Consultant shall procure and obtain an Employee Dishonesty, Third-Party Fidelity Bond, and Inside Money and Securities coverage for City-owned property in the care, custody or control of the Consultant. Coverage limits shall be in an amount not less than One Million Dollars (\$1,000,000). The policy shall include the City of Ocala as loss payee.
21. **SAFETY/ENVIRONMENTAL.** Consultant shall be responsible for initiating, maintaining, and supervising all safety precautions and programs in connection with the Work. Consultant shall make an effort to detect hazardous conditions and shall take prompt action where necessary to avoid accident, injury or property damage. EPA, DEP, OSHA and all other applicable safety laws and ordinances shall be followed as well as American National Standards Institute Safety Standards. Consultant shall take all necessary precautions for the safety of, and shall provide the necessary protection to prevent damage, injury, or loss to:
- A. All employees on the work and other persons that may be affected thereby;
 - B. All work, materials and equipment to be incorporated therein, whether in storage on or off the site; and
 - C. Other property at the site or adjacent thereto, including trees, shrubs, lawns, walks, pavements, roadways, structures, and utilities not designated for removal, relocation, or replacement in the course of construction.
- All, injury, or loss to any property caused, directly or indirectly, in whole or in part, by Consultant, any subcontractor, or anyone directly or indirectly employed by any of them, or anyone for whose acts any of them may be liable, shall be remedied by Consultant. Consultant's duties and responsibilities for the safety and protection of the work shall continue until such time as the work is completed and accepted by City.
22. **NON-DISCRIMINATORY EMPLOYMENT PRACTICES.** During the performance of the contract, the Consultant shall not discriminate against any employee or applicant for employment because of race, color, religion, ancestry, national origin, sex, pregnancy, age, disability, sexual orientation, gender identity, marital or domestic partner status, familial status, or veteran status and shall take affirmative action to ensure that an employee or applicant is afforded equal employment opportunities without discrimination. Such action shall be taken with reference to, but not limited to: recruitment, employment, termination, rates of pay or other forms of compensation and selection for training or retraining, including apprenticeship and on-the-job training.
23. **SUBCONTRACTORS.** Nothing in this Agreement shall be construed to create, impose, or give rise to any duty owed by City or its representatives to any subcontractor of Consultant or any other persons or organizations having a direct contract with Consultant, nor shall it create any obligation on the part of City or its representatives to pay or seek payment of any monies to any

subcontractor of Consultant or any other persons or organizations having a direct contract with Consultant, except as may otherwise be required by law. City shall not be responsible for the acts or omissions of any Consultant, subcontractor, or of any of their agents or employees, nor shall it create any obligation on the part of City or its representatives to pay or to seek the payment of any monies to any subcontractor or other person or organization, except as may otherwise be required by law.

24. **EMERGENCIES.** In an emergency affecting the welfare and safety of life or property, Consultant, without special instruction or authorization from the City Project Manager, is hereby permitted, authorized and directed to act at its own discretion to prevent threatened loss or injury. Except in the case of an emergency requiring immediate remedial work, any work performed after regular working hours, on Saturdays, Sundays or legal holidays, shall be performed without additional expense to the City unless such work has been specifically requested and approved by the City Project Manager. Consultant shall be required to provide to the City Project Manager with the names, addresses and telephone numbers of those representatives who can be contacted at any time in case of emergency. Consultant's emergency representatives must be fully authorized and equipped to correct unsafe or excessively inconvenient conditions on short notice by City or public inspectors.
25. **INDEPENDENT CONTRACTOR STATUS.** Consultant acknowledges and agrees that under this Agreement, Consultant and any agent or employee of Consultant shall be deemed at all times to be an independent contractor and shall be wholly responsible for the manner in which it performs the services and work required under this Agreement. Neither Consultant nor its agents or employees shall represent or hold themselves out to be employees of City at any time. Neither Consultant nor its agents or employees shall have employee status with City. Nothing in this Agreement shall constitute or be construed to create any intent on the part of either party to create an agency relationship, partnership, employer-employee relationship, joint venture relationship, or any other relationship which would allow City to exercise control or discretion over the manner or methods employed by Consultant in its performance of its obligations under this Agreement.
26. **ACCESS TO FACILITIES.** City shall provide Consultant with access to all City facilities as is reasonably necessary for Consultant to perform its obligations under this Agreement.
27. **ASSIGNMENT.** Neither party may assign its rights or obligations under this Agreement to any third party without the prior express approval of the other party, which shall not be unreasonably withheld.
28. **RIGHT OF CITY TO TAKE OVER CONTRACT.** Should the work to be performed by Consultant under this Agreement be abandoned, or should Consultant become insolvent, or if Consultant shall assign or sublet the work to be performed hereunder without the written consent of City, the City Project Manager shall have the power and right to hire and acquire additional men and equipment, supply additional material, and perform such work as deemed necessary for the completion of this Agreement. Under these circumstances, all expenses and costs actually incurred by City to accomplish such completion shall be credited to City along with amounts attributable to any other elements of damage and certified by the City Project Manager. The City Project Manager's certification as to the amount of such liability shall be final and conclusive.
29. **PUBLIC RECORDS.** Consultant shall comply with all applicable provisions of the Florida Public Records Act, Chapter 119, Florida Statutes. Specifically, Consultant shall:
 - A. Keep and maintain public records required by the public agency to perform the service.

- B. Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.
- C. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if Consultant does not transfer the records to the public agency.
- D. Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of Consultant or keep and maintain public records required by the public agency to perform the service. If Consultant transfers all public records to the public agency upon completion of the contract, Consultant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Consultant keeps and maintains public records upon completion of the contract, Consultant shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IF CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT: CITY OF OCALA, OFFICE OF THE CITY CLERK; 352-629-8266; E-mail: clerk@ocalafl.gov; City Hall, 110 SE Watula Avenue, Ocala, FL 34471.

- 30. **AUDIT.** Consultant shall comply and cooperate immediately with any inspections, reviews, investigations, or audits relating to this Agreement as deemed necessary by the Florida Office of the Inspector General, the City's Internal or External auditors or by any other Florida official with proper authority.
- 31. **PUBLICITY.** Consultant shall not use City's name, logo, seal or other likeness in any press release, marketing materials, or other public announcement without City's prior written approval.
- 32. **E-VERIFY.** Pursuant to section 448.095, Consultant shall register with and use the U.S. Department of Homeland Security's ("DHS") E-Verify System, accessible at <https://e-verify.uscis.gov/emp>, to verify the work authorization status of all newly hired employees. Consultant shall obtain affidavits from any and all subcontractors in accordance with paragraph 2(b) of section 448.095, Florida Statutes, and maintain copies of such affidavits for the duration of this Agreement. By entering into this Agreement, Consultant certifies and ensures that it utilizes and will continue to utilize the DHS E-Verify System for the duration of this Agreement and any subsequent renewals of same. Consultant understands that failure to comply with the requirements of this section shall result in the termination of this Agreement and Consultant may lose the ability to be awarded a public contract for a minimum of one (1) year after the date on which the Agreement was terminated. Consultant shall provide a copy of its DHS Memorandum of Understanding upon City's request. Please visit www.e-verify.gov for more information regarding the E-Verify System.

33. **CONFLICT OF INTEREST.** Consultant is required to have disclosed, with the submission of their bid, the name of any officer, director, or agent who may be employed by the City. Consultant shall further disclose the name of any City employee who owns, directly or indirectly, any interest in Consultant's business or any affiliated business entity. Any additional conflicts of interest that may occur during the contract term must be disclosed to the City of Ocala Procurement Department.
34. **WAIVER.** The failure or delay of any party at any time to require performance by another party of any provision of this Agreement, even if known, shall not affect the right of such party to require performance of that provision or to exercise any right, power or remedy hereunder. Any waiver by any party of any breach of any provision of this Agreement should not be construed as a waiver of any continuing or succeeding breach of such provision, a waiver of the provision itself, or a waiver of any right, power or remedy under this Agreement. No notice to or demand on any party in any circumstance shall, of itself, entitle such party to any other or further notice or demand in similar or other circumstances.
35. **SEVERABILITY OF ILLEGAL PROVISIONS.** Wherever possible, each provision of this Agreement shall be interpreted in such a manner as to be effective and valid under the applicable law. Should any portion of this Agreement be declared invalid for any reason, such declaration shall have no effect upon the remaining portions of this Agreement.
36. **INDEMNITY.** Consultant shall indemnify and hold harmless City and its elected officials, employees and volunteers against and from all damages, claims, losses, costs, and expenses, including reasonable attorneys' fees, which City or its elected officials, employees or volunteers may sustain, or which may be asserted against City or its elected officials, employees or volunteers, arising out of the activities contemplated by this Agreement including, without limitation, harm or personal injury to third persons during the term of this Agreement to the extent attributable to the actions of Consultant, its agents, and employees.
37. **NO WAIVER OF SOVEREIGN IMMUNITY.** Nothing herein is intended to waive sovereign immunity by the City to which sovereign immunity may be applicable, or of any rights or limits of liability existing under Florida Statute § 768.28. This term shall survive the termination of all performance or obligations under this Agreement and shall be fully binding until any proceeding brought under this Agreement is barred by any applicable statute of limitations.
38. **NOTICES.** All notices, certifications or communications required by this Agreement shall be given in writing and shall be deemed delivered when personally served, or when received if by facsimile transmission with a confirming copy mailed by registered or certified mail, postage prepaid, return receipt requested. Notices can be concurrently delivered by e-mail. All notices shall be addressed to the respective parties as follows:

If to Consultant:

Purvis, Gray and Company, LLP
 Attention: Timothy M. Westgate
 2347 SE 17th Street
 Ocala, Florida 34471
 Phone: 352-732-3872
 E-mail: twestgate@purvisgray.com

If to City of Ocala:

Daphne M. Robinson, Esq., Contracting Officer
City of Ocala
110 SE Watula Avenue, 3rd Floor
Ocala, Florida 34471
Phone: 352-629-8343
E-mail: notices@ocalafl.gov

Copy to:

William E. Sexton, Esq., City Attorney
City of Ocala
110 SE Watula Avenue, 3rd Floor
Ocala, Florida 34471
Phone: 352-401-3972
E-mail: cityattorney@ocalafl.gov

39. **ATTORNEYS' FEES.** If any civil action, arbitration or other legal proceeding is brought for the enforcement of this Agreement, or because of an alleged dispute, breach, default or misrepresentation in connection with any provision of this Agreement, the successful or prevailing party shall be entitled to recover reasonable attorneys' fees, sales and use taxes, court costs and all expenses reasonably incurred even if not taxable as court costs (including, without limitation, all such fees, taxes, costs and expenses incident to arbitration, appellate, bankruptcy and post-judgment proceedings), incurred in that civil action, arbitration or legal proceeding, in addition to any other relief to which such party or parties may be entitled. Attorneys' fees shall include, without limitation, paralegal fees, investigative fees, administrative costs, sales and use taxes and all other charges reasonably billed by the attorney to the prevailing party.
40. **JURY WAIVER.** IN ANY CIVIL ACTION, COUNTERCLAIM, OR PROCEEDING, WHETHER AT LAW OR IN EQUITY, WHICH ARISES OUT OF, CONCERNS, OR RELATES TO THIS AGREEMENT, ANY AND ALL TRANSACTIONS CONTEMPLATED HEREUNDER, THE PERFORMANCE HEREOF, OR THE RELATIONSHIP CREATED HEREBY, WHETHER SOUNDING IN CONTRACT, TORT, STRICT LIABILITY, OR OTHERWISE, TRIAL SHALL BE TO A COURT OF COMPETENT JURISDICTION AND NOT TO A JURY. EACH PARTY HEREBY IRREVOCABLY WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY. NEITHER PARTY HAS MADE OR RELIED UPON ANY ORAL REPRESENTATIONS TO OR BY ANY OTHER PARTY REGARDING THE ENFORCEABILITY OF THIS PROVISION. EACH PARTY HAS READ AND UNDERSTANDS THE EFFECT OF THIS JURY WAIVER PROVISION.
41. **GOVERNING LAW.** This Agreement is and shall be deemed to be a contract entered and made pursuant to the laws of the State of Florida and shall in all respects be governed, construed, applied and enforced in accordance with the laws of the State of Florida.
42. **JURISDICTION AND VENUE.** The parties acknowledge that a majority of the negotiations, anticipated performance and execution of this Agreement occurred or shall occur in Marion County, Florida. Any civil action or legal proceeding arising out of or relating to this Agreement shall be brought only in the courts of record of the State of Florida in Marion County or the United States District Court, Middle District of Florida, Ocala Division. Each party consents to the exclusive jurisdiction of such court in any such civil action or legal proceeding and waives any

objection to the laying of venue of any such civil action or legal proceeding in such court and/or the right to bring an action or proceeding in any other court. Service of any court paper may be effected on such party by mail, as provided in this Agreement, or in such other manner as may be provided under applicable laws, rules of procedures or local rules.

43. **REFERENCE TO PARTIES.** Each reference herein to the parties shall be deemed to include their successors, assigns, heirs, administrators, and legal representatives, all whom shall be bound by the provisions hereof.
44. **MUTUALITY OF NEGOTIATION.** Consultant and City acknowledge that this Agreement is a result of negotiations between Consultant and City, and the Agreement shall not be construed in favor of, or against, either party because of that party having been more involved in the drafting of the Agreement.
45. **SECTION HEADINGS.** The section headings herein are included for convenience only and shall not be deemed to be a part of this Agreement.
46. **RIGHTS OF THIRD PARTIES.** Nothing in this Agreement, whether express or implied, is intended to confer any rights or remedies under or because of this Agreement on any persons other than the parties hereto and their respective legal representatives, successors and permitted assigns. Nothing in this Agreement is intended to relieve or discharge the obligation or liability of any third persons to any party to this Agreement, nor shall any provision give any third persons any right of subrogation or action over or against any party to this Agreement.
47. **AMENDMENT.** No amendment to this Agreement shall be effective except those agreed to in writing and signed by both parties to this Agreement.
48. **COUNTERPARTS.** This Agreement may be executed in counterparts, each of which shall be an original and all of which shall constitute the same instrument.
49. **ELECTRONIC SIGNATURE(S).** Consultant, if and by offering an electronic signature in any form whatsoever, will accept and agree to be bound by said electronic signature to all terms and conditions of this Agreement. Further, a duplicate or copy of the Agreement that contains a duplicated or non-original signature will be treated the same as an original, signed copy of this original Agreement for all purposes.
50. **ENTIRE AGREEMENT.** This Agreement, including exhibits, (if any) constitutes the entire Agreement between the parties hereto with respect to the subject matter hereof. There are no other representations, warranties, promises, agreements or understandings, oral, written or implied, among the Parties, except to the extent reference is made thereto in this Agreement. No course of prior dealings between the parties and no usage of trade shall be relevant or admissible to supplement, explain, or vary any of the terms of this Agreement. No representations, understandings, or agreements have been made or relied upon in the making of this Agreement other than those specifically set forth herein.
51. **LEGAL AUTHORITY.** Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.



IN WITNESS WHEREOF, the parties have executed this Agreement on _____.

ATTEST:

CITY OF OCALA

Angel B. Jacobs
City Clerk

Barry Mansfield
City Council President

Approved as to form and legality:

PURVIS, GRAY AND COMPANY, LLP

William E. Sexton, Esq.
City Attorney

By: _____
(Printed Name)

Title: _____
(Title)

The City of Ocala desires the Auditor to express an opinion on the fair presentation of its basic financial statements, combining individual Fund Financial Statements, Notes to the Financial Statements, and Schedules in conformity with Generally Accepted Accounting Principles for the City of Ocala, statements for the Ocala CRA, and the DDD (as needed).

The Auditor is required to audit and prepare the supporting schedules contained in the Annual Comprehensive Financial Report (ACFR) as described in the "Blue Book" Government Accounting, Auditing, and Financial Reporting (GAAFR) based on auditing procedures applied during the audit of the general-purpose Financial Statements and prepare the ACFR.

1.1. MINIMUM REQUIREMENTS.

- (a) The Auditor shall be responsible for performing certain limited procedures involving the required Management's Discussion and Analysis (MD&A) and the Required Supplementary Information (RSI) required by the Government Accounting Standards Board (GASB) as mandated by Government Accounting Standards.
- (b) The Auditor shall express an opinion on the City's compliance with major federal programs as reporting on the Schedule of Federal Awards. The Auditor will examine the City's compliance with section 218.415, Florida Statutes, Local Government Investment Policies. The Auditor may be requested to assist with accounting and related issues which will require timely responses to inquiries.
- (c) "Financial audit" means an examination of financial statements in order to express an opinion on the fairness with which they are presented in conformity with generally accepted accounting principles and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and government auditing standards. When applicable, the scope of financial audits must encompass the additional activities necessary to establish compliance with the Single Audit Act Amendments of 1996, 31. U.S.C. ss. 7501-7507, and other applicable federal law. Section 218.31(17), Florida Statutes.
- (d) Any updates of or amendments to these described auditing standards or applicable laws are to be incorporated in future audits performed by the Auditor performing auditing engagements for the City in future fiscal years. Proposed fees must incorporate all required audit procedures, relative to all regulations in effect, and issued, as of the date of the closing of this Request for Proposals, to include all GASBs issued to date.
- (e) The City expects the Auditor to express an opinion on the fair representation of its basic financial statements in conformity with generally accepted accounting principles in the United States. The Auditor is not required to audit the required supplementary information, the statistical section contained in the City's ACFR, or the MD&A.
- (f) The audit shall be an annual audit as defined in section 11.45(1)(b), Florida Statutes, and shall be conducted in accordance with generally accepted auditing standards as well as the standards listed above.
- (g) A single audit in accordance with the Federal and State Single Audit Acts and related standards shall be conducted as required and issued in conjunction with the ACFR. The Auditor shall provide the City with any required letters and schedules related to this audit.
- (h) The audit shall include a review of the Annual Financial Report (AFR) filed with the Department of Banking and Finance, State of Florida, and the Department of Financial Services pursuant to section 218.32, Florida Statutes, to ensure consistency with the ACFR.
- (i) The audit shall include a review of the City's compliance with section 218.415, Florida Statutes, Local Government Investment Policies and an opinion letter issued indicating compliance.

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- (j) A final and complete opinion letter on the financial statements taken as a whole, as well as any additional letters required by the United States or State of Florida Single Audit Act, shall be delivered to the City along with the bound ACFR no later than March 28th following the end of the fiscal year under audit.
- (k) The Auditor shall submit, no later than March 28th following the fiscal year end under audit, a full and complete management letter, which shall identify any management weaknesses observed, assess their effect on financial management, and propose steps to correct or eliminate those weaknesses. It is the City's intent that all fieldwork related to the audit shall be completed by March 15th following the end of the fiscal year.
- (l) The Auditor will report directly to City Management. All correspondence regarding the audit process and any audit findings are to be addressed and reported directly to City Council. All reports generated by the Auditor are to be discussed and may be presented annually to the City Council at a regular City Council and/or CRA meeting.
- (m) The Auditor shall communicate with the Finance Director (and City Manager as deemed necessary) on day-to-day issues related to the audit and coordination of fieldwork.
- (n) The City expects for the team members assigned by the Auditor to the engagement to remain unchanged through the termination of the contract. Personnel may be changed if they leave the firm, are promoted, or are assigned to another office, or for other reasons with the express written permission of the City. In each case, the City retains the right to approve or reject replacements.
- (o) The City expects for the team members assigned by the Auditor to the engagement to remain within a 100-mile radius of City Hall during the estimated four (4) week period of onsite field work anticipated to occur during February and March of each year and one (1) week period of onsite fieldwork anticipated to occur during August of each year.

1.2 AUDITOR'S GENERAL WORK PLAN. During the course of the engagement, the Auditor shall be responsible for the following:

- (a) Proofreading the entire ACFR, CRA financial statements, and related compliance reports.
- (b) Overall review of the entire document including layout, design, and suggested improvements.
- (c) Verification of implementation of recommended improvements from prior year submission to the GFOA under the Certificate of Achievement program.
- (d) Review applications for annual Certificate of Achievement for Excellence in Financial Reporting and provide technical advice to ensure receipt of award.
- (e) Print up to twenty (20) copies as needed by the City of the CRA and DDD Financial Reports within fifteen (15) days of Audit Report issuance.
- (f) Email the final version of the ACFR to the City in an ADA compliant PDF format, single sided and dual sided version.
- (g) Provide a financial statement for filing with the Florida Auditor General including the completed checklist.
- (h) Present the ACFR to the City Council at a City Council meeting.
- (i) Obtaining a signed and notarized affidavit associated with impact fees pursuant to F.S. 163.31801.

1.3 REPORTS TO BE ISSUED BY AUDITOR. Following the completion of the audit the Auditor shall issue the following for the ACFR, CRA, and DDD (as needed):

- (a) Independent Auditor's Report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.

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- (b) Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on Audit of Financial Statements Performed in accordance with Government Auditing Standards.
- (c) Examination Report on Compliance with sections 163.387(6) and 163.387(7), Florida Statutes
- (d) Attestation Report on Compliance with section 218.415, Florida Statutes, Local Government Investment Policies
- (e) Report on Compliance for Each Major Project on Internal Control over Compliance Required by Uniform Guidance
- (f) Schedule of Findings and Questioned Costs
- (g) Schedule of Expenditures of State and Federal Financial Assistance and reports required as per section 215.97, Florida Statute, Florida Single Audit Act
- (h) Management Letter Pursuant to the Rules of the Auditor General for the State of Florida.
- (i) Non-reportable conditions discovered by the Auditor shall be reported in the Management Letter required by Florida Statutes, which shall be referred to in the report on internal control structure and compliance reports as may be required to comply with Florida Statutes, sections 215.97 (Florida Single Audit Act) and 218.39 (Local Financial Management and Reporting Annual Financial Audit Reports). This shall be due no later than March 28th of each year.
- (j) Report on Fraud and Illegal Acts. The Auditors shall issue an immediate written report to the City Manager and the City Council of all fraud and illegal acts or indications of illegal acts, of which they become aware.
- (k) Prepare and complete the ACFR, in conjunction with City staff, and submit a draft to the City no later than March 15 of each year.
- (l) Prepare and complete the Annual Financial Statement Report for the Ocala CRA and DDD (as needed) (Auditor's Report, MD&A, Basic Financial Statements, Notes to Financial Statements, RSI, Other Supplementary Information, Compliance Section) no later than March 28th of each year. The Management Letter in the Compliance Section of the CRA financial statements must follow Sections 218.39(3)(c) and 218.32(1)(e)2-3 Florida Statutes and Section 10.554(1)(i)6, Rules of the Auditor General.

1.4 **SPECIAL CONSIDERATIONS.**

- (a) The City of Ocala will send its ACFR to the Government Finance Officers Association of the United States and Canada (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the Auditor will be required to provide special assistance to the City to meet the requirements of that program by providing technical advice to ensure awarding of certification.
- (b) The Auditor will assist the City in complying with changes in reporting requirements to remain in conformity with generally accepted accounting principles in the United States of America and reporting changes mandated by the State of Florida.
- (c) The successful company selected will make a "good faith effort" to maintain a level of consistency in staff assigned to audits of Ocala year over year.

1.5 **ASSISTANCE TO BE PROVIDED BY THE CITY.**

- (a) Finance Department staff, and responsible management personnel, will be available during the audit to assist the firm by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the City of Ocala. Finance Department staff will provide all data as requested, but the audit firm is responsible to format the data to accommodate their required schedules and work papers.

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- (b) The City will provide the Auditor with reasonable workspace, desks and chairs. The Auditor will also be provided access to telephone lines, photocopying facilities, and internet for on-site audit staff. The Auditor will provide its own laptop computers and necessary peripheral devices.
- (c) Any cost or charge incurred not associated with the engagement will be paid by the Auditor.
- (d) City staff will provide trial balances and year-to-date actual versus budget reports for each individual fund including the CRA funds and the DDD fund.
- (e) Auditor shall prepare all individual, combining, and entity-wide Financial Statements, and issue the Independent Auditor's Report.
- (f) City staff will provide the cover page, transmittal letter, and statistical tables. The City will review and assist in updating the Notes to the Financial Statements for the ACFR.
- (g) The City contracts annually for a third party to complete the Incurred But Not Reported (IBNR) report, GASB 67 and 68 Pension reports, and GASB 75 report on Other Post Employment Benefits (OPEB). These reports will be shared for the Auditor to incorporate into the notes to the financial statements and for data required in the Required Supplementary Information section of the ACFR.
- (h) The Auditor will assemble the ACFR based upon the yearend work completed by City staff. The Auditor will also assemble the separate CRA financial report and DDD report (as needed).
- (i) The Auditor shall provide a color PDF file of the ACFR, the CRA financial report printed double-sided, and DDD (as needed) report printed double-sided. The PDF file shall be fully ADA compliant, and ready to publish on the City's website. The City shall be responsible for having copies printed and bound for distribution.
- (j) The Auditor shall be responsible for presenting the ACFR to Council at a regularly scheduled City Council meeting by May of each year. This meeting must be attended in person.

1.6 **PREFERRED SCHEDULE FOR CONDUCTING AUDITS.**

- (a) Timeliness is critical in the performance of the audit. The Auditor shall coordinate with the Finance Director or designee to accomplish the audit in a phased in approach throughout the year in order to reduce the yearend workload on both the Auditor and City staff. The City will make the necessary records available to the Auditor throughout the year to assist in this regard.
- (b) The Auditor shall report to the City, at least weekly, the status of any potential audit adjustments so that the City may have adequate opportunity to investigate, gather information and respond if necessary.
- (c) The Auditor shall complete each of the following no later than the dates indicated below:
 - (1) **Audit Plan-1.** By July 1, the Auditor shall provide the City of Ocala a list of all schedules to be prepared by the City for mid-term summer (Mid-August onsite visit).
 - (2) **Audit Plan-2.** By October 1, the Auditor shall provide the City of Ocala a list of all schedules to be prepared by the City for full yearend audit.
 - (3) **Date Audit May Commence.** The City of Ocala will have all records ready for the audit and all management personnel available to meet with the firm's personnel by the 2nd Monday of February of each year.
 - (4) **Fieldwork.** The Auditor shall complete all fieldwork by March 15th.
 - (5) **Draft Reports.** The Auditor shall have drafts of the ACFR and recommendations to management available for review by March 15th.
 - (6) **Date Final Report is Due.** The Auditor will deliver the final signed opinion letter, management letter, and all final requested reports on or before March 28th of each year. A fully ADA compliant signed digital copy (PDF) of the final report should be e-mailed to the

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SCOPE OF PROFESSIONAL SERVICES

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City Assistant Finance Director pbrill@ocalafl.gov and to the Accounting Manager rbachik@ocalafl.gov.

1.7 **WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS.**

- (a) All working papers and reports must be retained in accordance with requirements and procedures set forth by the General Records Schedule for Local Government Agencies as promulgated by the Division of Archives, History and Records Management (a division of the Florida Department of State) at the Auditor's expense, unless the firm is notified in writing by the City of Ocala of the need to extend the retention period.
- (b) The Auditor will be required to make working papers available, upon request, to the following parties or their designees:
 - (1) City of Ocala
 - (2) US General Accounting Office (GAO)
 - (3) Cognizant Agents and Agencies
 - (4) Auditors of entities of which the City of Ocala is a subrecipient of grant funds
 - (5) Parties designated by the federal or state government or by the City of Ocala as part of an audit quality review process.
- (c) In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance. As requests for copies of working papers are fulfilled, the Auditor will be required to notify the City's Assistant Finance Director of the request, as appropriate.

1.8 **AUDITOR RESPONSIBILITIES.**

- (a) The Auditor shall complete all work performed under this contract in accordance with policies and procedures of the City of Ocala and all applicable State and Federal laws, policies, procedures, and guidelines.
- (b) The Auditor shall obtain and pay for any licenses and additional equipment, required to fulfill this contract.
- (c) Data collected by the Auditor shall be in a format compatible with, or easily converted to City's databases. A sequential naming convention should be applied to the files and documentation provided to the City.
- (d) The Auditor shall ensure that all documents prepared under this contract have been prepared on a Windows-based operating system computer using the most current version of Microsoft Office, which includes: Word, Excel, Power Point, Access or any other software as specified and approved by City staff.
- (e) Throughout the term of the contract, the Auditor will be required to provide, as needed, technical advice and assistance regarding accounting and reporting matters. Auditor acknowledges these services are included in the annual all-inclusive maximum pricing for services as submitted in the Price Proposal.

END OF SECTION

Exhibit B - PRICE PROPOSAL**CONTRACT# FIN/240274**

	Name	Location
	Purvis Gray and Company, LLP	Ocala, Florida

ANNUAL AUDIT COST

ITEM	DESCRIPTION	AUDIT FEE
1	City Audit Fee - FY 2024	\$114,500.00
2	CRA Audit & Report Preparation - FY 2024	\$5,500.00
3	ACFR & Report Preparation - FY 2024	\$15,000.00
TOTAL ALL INCLUSIVE FY 2024 PRICE		\$135,000.00
4	City Audit Fee - FY 2025	\$118,500.00
5	CRA Audit & Report Preparation - FY 2025	\$5,700.00
6	ACFR & Report Preparation - FY 2025	\$15,500.00
TOTAL ALL INCLUSIVE FY 2025 PRICE		\$139,700.00
7	City Audit Fee - FY 2026	\$122,600.00
8	CRA Audit & Report Preparation - FY 2026	\$5,900.00
9	ACFR & Report Preparation - FY 2026	\$16,000.00
TOTAL ALL INCLUSIVE FY 2026 PRICE		\$144,500.00
10	City Audit Fee - FY 2027	\$126,900.00
11	CRA Audit & Report Preparation - FY 2027	\$6,100.00
12	ACFR & Report Preparation - FY 2027	\$16,600.00
TOTAL ALL INCLUSIVE FY 2027 PRICE		\$149,600.00
13	City Audit Fee - FY 2028	\$131,300.00
14	CRA Audit & Report Preparation - FY 2028	\$6,300.00
15	ACFR & Report Preparation - FY 2028	\$17,200.00
TOTAL ALL INCLUSIVE FY 2028 PRICE		\$154,800.00
GRAND TOTAL FOR 5 YEAR TERM		\$723,600.00

ADDITIONAL ITEMS (if applicable)

ITEM	DESCRIPTION	AUDIT FEE
16	DDD Audit & Report Preparation	\$5,000.00

PURVIS, GRAY AND COMPANY, LLP
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

	Estimated Hours	Hourly Rates	Total
Partners	70	\$ 250	\$ 17,500
Director/Manager	360	200	72,000
Supervisor/Senior	215	150	32,250
Staff	230	120	27,600
Other/Production	25	80	2,000
	<u>900</u>		<u>\$ 151,350</u>
Fee Discount			<u>(16,350)</u>
Total Fee			<u>\$ 135,000</u>

	City's Basic Financial Audit	CRA Audit	ACFR & Report Preparation	Total Fee
September 30, 2024	\$ 114,500	\$ 5,500	\$ 15,000	\$ 135,000
September 30, 2025	118,500	5,700	15,500	139,700
September 30, 2026	122,600	5,900	16,000	144,500
September 30, 2027	126,900	6,100	16,600	149,600
September 30, 2028	131,300	6,300	17,200	154,800

Fees for Additional Services

Hourly rates for additional services vary based upon the level of staff (i.e., partner, director, manager, senior, etc.) required to perform the additional services. We agree to perform additional services at the same hourly rate set forth above for completion of the basic audit.

The basic audit fee includes any travel or other out-of-pocket costs that may be incurred by our staff throughout the audit engagement.

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

CITY OF OCALA

Professional Audit and ACFR Services
Request For Proposal (RFP) #: FIN/240274

CONTACTS

Timothy M. Westgate, CPA,
Audit Partner

(352) 732.3872

twestgate@purvisgray.com

Alison L. Stone, CPA
Audit Director

(352) 732.3872

astone@purvisgray.com

Purvis, Gray and Company, LLP
Certified Public Accountants

2347 S.E. 17th Street
Ocala, Florida 34471

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

C-1

PURVIS GRAY

City of Ocala, Florida
Auditor Selection Committee
Ocala, Florida

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

Business Structure

Purvis Gray is a **statewide CPA firm** employing approximately 125 professionals and support staff in our Ocala, Gainesville, Tallahassee, Sarasota, Orlando, and Tampa offices. Our multiple office locations throughout the state are the result of **organic growth** from within the firm, without merger or acquisition, which we attribute to our pursuit of **technical excellence and great client service**. We have been in business 78 years, having audited and advised Florida local governments and utilities almost since our inception in 1946. Your audit would be conducted primarily from our Ocala office. The Ocala office works year round on audits, the majority of which are governmental. Mr. Timothy M. Westgate, CPA is the partner in charge and authorized to represent the firm in this matter.

Government and Special District Experience

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

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

Our People

The best part of Purvis Gray is our people. The individuals comprising your audit team have chosen careers in governmental auditing and are committed to our governmental clients and their industry. You will not have to train our auditors; we do not randomly rotate staff, and you will regularly see partners and directors on site. While our team are governmental auditing specialist perform audits throughout the State of Florida, nearly all of your designated audit team also calls Ocala home. Our team is committed to exceeding your expectations.

Understanding Information Technology Risks

One of the prominent business risks affecting governmental entities today is information technology. Michael Sandstrum, the IT Audit and Assurance Director assigned to your engagement, has 46 years of experience auditing information systems, as well as CPA, CISA, CISM, CITP, and CDPSE certifications. **Mr. Sandstrum's extensive experience in accounting, auditing, IT auditing, security management, and consulting is paramount in understanding and evaluating the City's IT environment and risks.**

City of Ocala, Florida
Auditor Selection Committee
Ocala, Florida

City Activities

We have conducted annual audits for the City since 2000, which makes us uniquely familiar with your organization's mission, programs, and financial systems. Because of this knowledge and experience, we are uniquely poised to provide the most effective financial audit with the least amount of disturbance to your daily activities. We encourage you to review the recommendations that we have made while serving as the City's auditors; we believe those recommendations demonstrate the quality of audit services we have provided and the expertise we have shared with the City. If selected, we pledge to continue providing high-level service.

The Audit Firm Rotation Issue

As the City goes through the audit RFP process, some may ask if it is time to rotate auditors and get "fresh eyes" looking at the City's financial statements. Recent independent studies cited by the AICPA concluded that audit firm rotation reduces audit quality and that there is a direct relationship between auditor tenure and auditor competence. **In other words, the more your auditor knows about you, the less chance of missing something significant. No authoritative body, including the AICPA, Public Companies Accounting Oversight Board (PCAOB), Florida Auditor General, and the Government Accountability Office (GAO), recommends audit firm rotation.** In fact, the PCAOB has found that audit failures are three times more likely to occur within the first two years of changing auditors. The core conclusion of this is that who your auditors are and the type of job that they are doing for you is more relevant than changing for change's sake.

Governmental Audit and Financial Statements Write-Up Experience

As an integrated service to our clients, we also provide full write-up services to fifteen municipalities, three counties, five school boards, and numerous other special districts and other entities. **To efficiently assist the City with an integrated and streamlined Audit and Annual Comprehensive Financial Report (ACFR) write-up process, Purvis Gray is proposing jointly with Milestone Professional Services, Inc. (Milestone) as a subcontractor on the engagement.** Milestone provides services to over fifteen municipalities, six counties, and several other agencies and school boards.

The team of Purvis Gray and MPS provides a level of experience, skillset, and customer service that will provide the best level of service to the City. Donna Collins, CPA, President will serve as the liaison for the ACFR write-up process before and during the audit process. MPS was established sixteen years ago as a governmental consulting firm and provides a wide array of accounting services and financial reporting assistance to governmental agencies. Areas of expertise include audit preparation and year-end closing assistance, internal control development and review, ACFR preparation/technical review, Annual Financial Report (AFR) preparation/technical review, budget preparation, and grant compliance. **In addition, MPS has extensive experience working with The Reporting Solution (TRS), including all aspects of implementation of the software.** Purvis Gray and MPS have worked together for many years serving as the outsourced auditors and outsourced financial statement write-up and technical specialist on multiple mutual clients.

Certificate of Achievement

Receiving the Certificate of Achievement for Excellence in Financial Reporting is a highly recognized award. **The Partner assigned to your engagement serves as members of the Government Finance Officers Association (GFOA) Special Review Committee for the Certificate of Excellence in Financial Reporting Program.** As such, he reviews ACFRs on behalf of GFOA all through the year, learning new techniques and presentation to make the City's ACFR the best it can be.

City of Ocala, Florida
Auditor Selection Committee
Ocala, Florida

1—Corporate Name

Purvis Gray is a Limited Liability Partnership and is properly licensed and registered for public practice as certified public accountants in the State of Florida. We have been in business 78 years, employing approximately 125 professionals and support staff.

2—Audit Partner and Authorized Representative

Timothy M. Westgate, CPA, Partner
twestgate@purvisgray.com

2347 SE 17th Street
Ocala, Florida 34471

(352) 732.3872 Office
(352) 509.3731 Direct





3—Understanding Scope of Professional Services

We have received your Request for Proposal (RFP) #: FIN/240274 for *Professional Audit and ACFR Services*, and we understand the scope of services to be performed and give you our express commitment to meet or exceed the performance specifications and time requirements stated in the RFP.

4—Understanding the Work to be Provided to the City

We understand the work to be performed and give you our express commitment to meet or exceed the performance specifications as stated in your RFP, **pages 9 through 13, Scope of Professional Services**. These services are to provide audit services for an initial term of five (5) years, with one (1) option five-year renewal term beginning September 30, 2024. The audit will be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General* for the State of Florida.

Why Purvis Gray?

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

5—Independence

We are independent certified public accountants as defined by generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. We have audited the financial statements of the City since 2000. Other than the performance of these annual audits, we have had no professional relationships involving the City and no conflict of interest.

6—License and Membership

Purvis Gray is properly licensed and registered for public practice in the State of Florida. The key personnel assigned to this engagement are properly licensed and registered to practice as certified public accountants in the State of Florida. In addition, they are current members of the AICPA and FICPA and have received adequate continuing professional education as stipulated by the *Government Auditing Standards*.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP

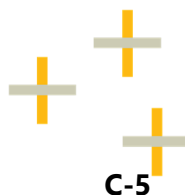


Timothy M. Westgate, CPA

Audit Partner and Authorized Representative

TMW/asb

TAB 1—FIRM PROFILE, QUALIFICATIONS, AND AVAILABILITY



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY**PURVIS GRAY****1—Firm Profile****A—Company Information*****Size of the Firm and Governmental Staff***

Purvis Gray was founded in 1946, in Gainesville Florida by two University of Florida accounting professors, Mr. Roy Purvis and Mr. Howard Gray. The firm has been in business for 78 years and has been auditing local governments for substantially all of that time. Purvis Gray is organized as a Florida Limited Liability Partnership and is a statewide CPA firm employing over 125 professionals and support staff in our Ocala, Gainesville, Tallahassee, Sarasota, Orlando, and Tampa offices.



The audit will be primarily staffed from the Ocala office. Purvis Gray operates on a departmental basis rather than an office basis. Purvis Gray has a total of 16 partners, 13 directors, 12 managers, and over 60 professional staff, including numerous supervisors and senior-level staff members. All the firm's resources are available to our clients and are utilized in that fashion to provide the best possible service. This ensures that we draw upon the knowledge of our specialists in the governmental field, as well as the full resources of the entire team.

Our audit staff consists of a total of 8 partners, 7 directors, 5 managers, and 26 professional staff. Also, as a member of BDO Alliance USA, we are able to provide our clients with access to the technical resources and manpower of the fifth largest accounting firm in the world, combined with our hands-on, local service and knowledge. All of the partners, directors, and managers are CPAs, as are many of the other professional staff. If not CPAs, the professional staff are "exam-eligible" or working toward it.

Firm License

We are properly licensed and registered for public practice in the State of Florida, and our professional staff are properly licensed and registered to practice as certified public accountants in the State of Florida or are "exam-eligible." A copy of our firm license is shown below:



TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY**PURVIS GRAY*****Memberships of Professional Organizations***

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

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



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

To Whom It May Concern,

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

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

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

Regards,

A handwritten signature in blue ink, appearing to read "Kathleen Johnson", is placed over a light gray rectangular background.

Kathleen Johnson
Senior Manager
AICPA, Global Engagement Centre

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

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

Range of Service

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

Audit Department

The mission of the Audit Department is to achieve technical excellence, which is used to provide the highest level of quality service to our clients. This higher level of experienced service sets us apart from other firms.

TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY**PURVIS GRAY**

Your “engagement team” will be led by a partner and two directors, with these individuals participating in a significant portion of fieldwork. For more information on the specific individuals committed to your engagement, please refer to the staffing diagram found on page 8.

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

BDO Alliance USA Resources and Services

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

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

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

B—Joint Venture

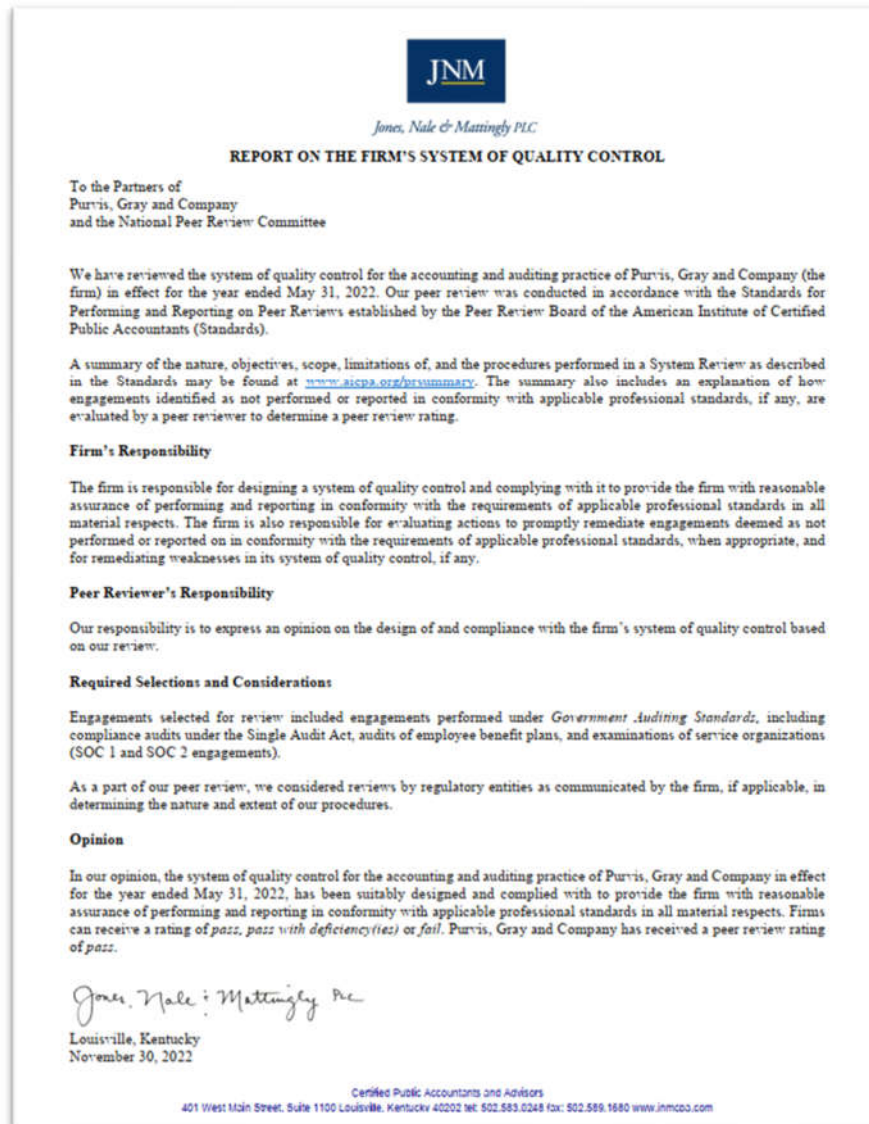
We are proposing jointly for the ACFR write-up services portion of the audit proposal with the firm MPS. Ms. Donna Collins, CPA, President will provide these services during the audit process. Other than these services, Purvis Gray will not use any additional subcontractors on this engagement.

C—External Quality Control Review

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

TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY

PURVIS GRAY

**D—Substandard Audit Work**

Purvis Gray is not aware of any federal or state desk reviews, nor have there been field reviews of its audits during the past five years by state regulatory bodies or professional organizations.

E—No Disciplinary Action

We have no record of substandard work and have no enforcement actions pending by the State Board of Accountancy or any other regulatory agency or professional organization, nor have we had any such actions in the past five years.

F—Assurance for Staff Rotation

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

TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY

PURVIS GRAY

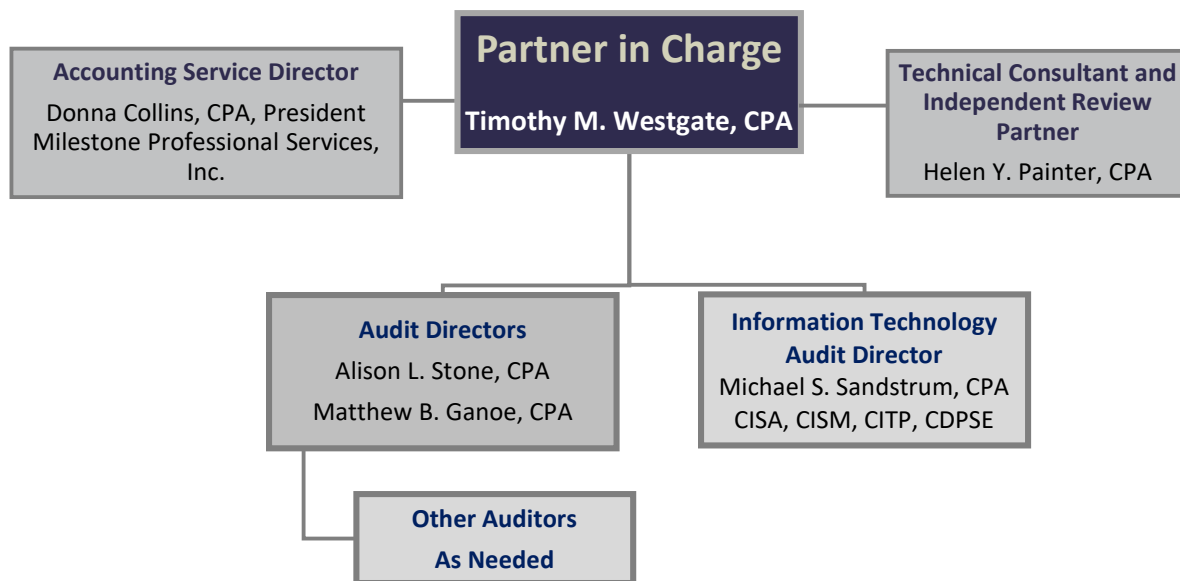
2—Partner, Supervisory, and Staff Qualifications and Experience

A—Team Members and Organizational Chart

The firm that will be the most qualified to serve the City will be the one that can demonstrate its qualifications through past experience, education, and quality control considerations. Our firm's approach to staffing engagements is to choose partners, directors, managers, and staff based upon a combination of the expertise, experience, and technical ability needed to perform the engagement efficiently. ***The individuals assigned to this engagement possess the necessary technical skills and experience to ensure that the City receives the highest level of service.*** All personnel assigned to your engagement have met or exceeded the "Yellow Book" CPE requirements, as required by the *Rules of the Auditor General*. We expect the entire team to return to the City on an annual basis.

Timothy M. Westgate, CPA will be the Partner in Charge of the City's engagement. He has over twenty-four years of experience in accounting and auditing for cities, counties, utilities, non-profit organizations, and commercial enterprises. He will be assisted by Alison L. Stone, CPA and Matthew B. Ganoe, CPA as the directors on the engagement. In addition, Donna Collins, CPA, President of MPS, will serve as the Accounting Service Director. Ms. Collins will be a key team participant in streamlining the ACFR preparation process to allow the ACFR to be completed timely. Her experience and knowledge of TRS (formerly CAFR Online) software has been a major factor in working with many government entities.

The partner and directors will be available to attend meetings and respond to specific inquiries and calls on an immediate basis. Following is a diagram of your engagement team:



TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY**B—Key Personnel Information, Respective Role and Resumes****Team Roles**

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

Continuing Professional Education

Your entire audit team is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. As members of the Government Audit Quality Center (GAQC) of the AICPA, each CPA is required to obtain eighty hours of continuing professional education every two years. The continuing professional education material is presented by nationally prominent accounting professors and other individuals who have thorough knowledge of auditing local governments.

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

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

TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY

PURVIS GRAY

Audit Team CPA Licenses



Resumes – Qualifications for Firm Personnel

Beginning on the next page, the engagement team's resumes provide more specific information for each individual, especially their participation in local government audits, and memberships in professional organizations. Your entire audit team is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office, *Government Auditing Standards*, as well as members of AICPA and FICA.

**TIMOTHY M. WESTGATE, CPA**

Audit Partner

Chair of Quality Control Team

Member of Concurring Review Team

**PURVIS
GRAY****CONTACT INFORMATION**

Ocala, Florida
(352) 732-3872
twestgate@purvisgray.com

PROFILE**Education**

University of South Florida
2002, Master of Accountancy
Saint Leo University
2000, BA, Business Administration,
Summa Cum Laude

Professional Credentials

CPA License – AC36053
Member AICPA, FICPA, and FGFOA
GFOA SRC Reviewer – GFOA Special
Committee for Certification of
Achievement for Excellence in Financial
Reporting

Recognition

State of Florida Top 10 Score
May 2003, CPA Exam

Community Involvement

Past President – Blessed Trinity Catholic
Church Parish Council, Ocala, Florida
Middle School Youth Ministry Director
Member of the Knights of Columbus
General Board Member – Southeastern
Youth Fair

Years in Accounting: 24**Years with Firm: 20****SPEAKER/INSTRUCTOR**

Numerous In-House CPE Classes
Introduction to the GFOA's ACFR Award Program, FSFOA
Governmental Audit Update for Financial Managers, FGFOA
Fall Institute/FACC Conference
Grant Budgeting, Marion County Grant Writers' Network
Fraud and Internal Control in a School District, FSFOA
Accounting and Auditing Update, FSFOA
GASB Update, FGFOA and FASBO
ASC 606: Revenue Recognition

EXPERIENCE SERVING CLIENTS**Governmental Experience****Municipalities**

City of Deltona, Florida* (ACFR)
City of Leesburg, Florida* (ACFR)
City of Mt. Dora, Florida*
City of Ocala, Florida* (ACFR)
City of St. Cloud, Florida* (ACFR)
City of Ocoee, Florida* (ACFR)

Utility Experience

City of Deltona, Florida (W, S)
City of Leesburg, Florida (E, W, S, G)
City of Mt. Dora, Florida (E, W, S)
City of Ocala, Florida (E, W, S)
City of St. Cloud, Florida (E, W, S)
DeSoto County, Florida (W, S)
Florida Municipal Power Agency (E)
Gainesville Regional Utilities (E, W, S, G)
Marion County, Florida (W, S)
Sumter Electric Cooperative (E)
Suwannee Valley Electric Cooperative (E)
Talquin Electric Cooperative, Inc. (E)

Counties

Citrus County Hospital Board
Desoto County, Florida*
Marion County EMS Alliance
Marion County, Florida* (ACFR)
Marion County Hospital District
Marion County Law Library*

School Board Experience

Alachua County District School Board
and Internal Accounts*
Charlotte County District School Board*
Clay County District School Board and
Internal Accounts*
Clayton County Board of Education (GA)
Hernando County District School Board*
(ACFR)
Lake County District School Board (ACFR)
and Internal Accounts*
Leon County School Board
and Internal Accounts*
Marion County District School Board (ACFR)
and Internal Accounts*

Health Care Experience

Citrus County Hospital Board
Citrus Memorial Health System
Hospice of Marion County, Inc.
Kids Central, Inc.
LifeStream Behavioral Center, Inc.
Marion County EMS Alliance
Marion County Hospital District
Munroe Regional Health System, Inc.
Partnership for Strong Families, Inc.
The Centers, Inc.

Timothy M. Westgate, CPA

Audit Partner

Chair of Quality Control Team

Member of Concurring Review Team

EXPERIENCE SERVING CLIENTS**Non-Profit Experience**

Annunciation Catholic School
 Arnette House, Inc.*
 Catholic Foundation for the Diocese of St. Augustine
 Citrus Memorial Health System
 Cornerstone School, Inc.
 Corpus Christi Parish
 Diocese of St. Augustine
 Education Foundation of Marion County, Inc.
 Epiphany Parish
 Grace School of Ocala, Florida, Inc.
 Holy Faith Parish
 Holy Family Parish
 Holy Spirit Parish & School
 Hospice of Marion County, Inc.
 Immaculate Conception Parish
 Kids Central, Inc.*
 LifeStream Behavioral Center, Inc.
 Marion County Hospital District
 Meridian Behavioral Healthcare, Inc.
 Morning Star School
 Munroe Regional Health System, Inc.
 Our Lady Le Leche Mission and Shrine
 Our Lady of Consolation
 Our Lady of Good Counsel
 Our Lady Star of the Sea Parish and School
 Palmer Academy & Preschool

Partnership for Strong Families, Inc.*
 Queen of Peace Parish and School
 Rafiki Foundation
 San Juan de la Cruz Mission
 San Sebastian Parish
 St. Augustine Parish
 St. Edward Parish
 St. Elizabeth Parish & School
 St. Francis High School
 St. Joseph Academy
 St. Joseph Parish and School
 St. John Parish
 St. Luke Parish
 St. Madeline Parish
 St. Mary's Parish
 St. Monica Parish
 St. Patrick's Parish
 St. Paul's Parish and School
 The Centers, Inc.*
 The Foundation for The Centers, Inc.
 The Refuge, Inc.
 St. Peter's Mission
 St. Philip Neri Mission
 St. William Parish
 Village View Church and School

Mr. Westgate has additional experience working with numerous for-profit engagements not specifically named here, including construction, banking, employee benefit plans and hospitality. This experience provides an additional depth to his audit experience, seeing multiple sides of business transactions and relationships with whom his many governmental clients work with throughout the year.

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

Timothy M. Westgate, CPA

CPE Credits

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

2023

- ▶ FSFOA 2023 Spring Conference – Auditor General Update
- ▶ FSFOA 2023 Spring Conference – DOE: Federal Grants (Audits and Improper Payments)
- ▶ FSFOA 2023 Spring Conference – DOE: Cost Report
- ▶ FSFOA 2023 Spring Conference – Legislative Update
- ▶ FSFOA 2023 Spring Conference – Rating Agency
- ▶ FSFOA 2023 Spring Conference – Identifying the Red Flags of Fraud
- ▶ FSFOA 2023 Spring Conference – How to Implement GASB 96 and Maintain Compliance
- ▶ FSFOA 2023 Spring Conference – Internal School Audits
- ▶ FSFOA 2023 Spring Conference – GASB 34 - The Long and Short of IT
- ▶ FGFOA 2023 Annual Conference – Economic Update
- ▶ BDO USA – Audits of Defined Benefit Plans
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – ARPA and Single Audit Update
- ▶ FGFOA 2023 Annual Conference – Economic Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environment
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – Truth in Millage: What Is It and Why Is It Important
- ▶ PGC Winter Session

2022

- ▶ Surgent McCoy – Understanding Cryptocurrency (CCUR)
- ▶ AICP – Update Audit Primer: Auditing For-Profit Entities Receiving Provider Relief Funds
- ▶ FSFOA – Legislative Update
- ▶ FSFOA – Florida Department of Education Update
- ▶ FSFOA – ERPs Integrating with Your Bank
- ▶ FSFOA – Audits - Grant Risks and Solutions
- ▶ FSFOA – Florida Auditor General
- ▶ FSFOA – FLSA in the School Systems
- ▶ FSFOA – Strategies to Minimize School Bookkeeper Turnover
- ▶ FSFOA – All Things Internal Accounts
- ▶ FGFOA – Opening General Session: Prepare to Be Positive
- ▶ FGFOA – GASB Update
- ▶ FGFOA – GASB 87 Economic
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – Exploring Self Insurance and Other Risk Strategies
- ▶ FGFOA – Single Audit Update
- ▶ FGFOA – Common Financial Reporting Mishaps for GFOA COA Award Program
- ▶ FGFOA – CARES Act
- ▶ FGFOA – Common Audit Findings
- ▶ FSFOA – Annual Comprehensive Financial Report (Instructor Credit)
- ▶ CPAacademy.org – The Fundamentals of ASC 842, Compliance
- ▶ AICPA – Peer Review Must Select Industry Update: Employee Benefit Plans

2021

- ▶ FSFOA 2021 Fall Conference – The Great GASB Updates
- ▶ FSFOA 2021 Fall Conference – Government Fraud, Waste and Abuse
- ▶ FSFOA 2021 Fall Conference – Legislative Update
- ▶ FSFOA 2021 Fall Conference – Cyber Attack Simulation
- ▶ FSFOA 2021 Fall Conference – Leadership/Attitude Healthy Living Updates
- ▶ BDO USA HHS PRF Reporting Cracking the Code
- ▶ BDO USA Independence Update and Practice Issues
- ▶ BDO USA General Session Day 2
- ▶ FGFOA GASB Hot Topics
- ▶ FGFOA Common Audit Findings
- ▶ FGFOA Auditor General and Department of Financial Services Update
- ▶ FGFOA You've Issued Debt Now What? Post Issuance Disclosure
- ▶ FGFOA Introduction to Governmental Accounting
- ▶ FGFOA Contract Administration Beginning with the End in Mind
- ▶ FGFOA Providing Government Services in a Remote World
- ▶ FGFOA Debt Financing Options Used for Public Infrastructure
- ▶ FGFOA Comprehensive Annual Financial Report Tips and Tricks to Ensure Timely and Accurate Reporting
- ▶ FGFOA Retirement Plans Best Practices
- ▶ FGFOA Disaster Recovery Accounting and Single Audit Aspects
- ▶ FGFOA Florida Open Financial Statement System Getting Ready for 2022
- ▶ Surgent McCoy CPE Florida Ethics for CPAs

**HELEN Y. PAINTER, CPA**

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team

**PURVIS
GRAY****CONTACT INFORMATION**

Ocala, Florida
(352) 732-3872
hpainter@purvisgray.com

PROFILE**Education**

Florida Atlantic University
1994, Masters in Accounting
1993, BS, Accounting

Professional Credentials

CPA License – AC0027790
Member of AICPA, FICPA, FGFOA, and
Nature Coast Chapter FGFOA
FICPA Peer Reviewer Team Captain
Peer Review Acceptance Committee
2004 Competent Toastmaster (CTM)
Distinguishment
Member of Florida Thoroughbred
Breeders' and Owners' Association

Committees

FICPA Accounting Principles and Auditing
Standards
FICPA Accounting and Auditing Sections
Steering Committee
FICPA Peer Review Committee
FICPA Peer Review Executive Committee
BDO Governmental Roundtable
Committee

Years in Accounting: 33**Years with Firm: 28****SPEAKER/INSTRUCTOR**

Florida School Finance Officers Association Conferences
Florida Association of School Business Officials Conference
Numerous In-House CPE Classes
Florida State University 2003 – Spring Accounting Conference
Fraud in the Not-For-Profit Environment
Florida Local Government Investment Trust Group
Nature Coast Chapter of the FGFOA

AUTHOR

The Audit Process, Talking Stick

EXPERIENCE SERVING CLIENTS**Governmental Experience****Counties**

Alachua County, Florida* (ACFR)
Bradford County, Florida*
Citrus County, Florida*
Gadsden County, Florida*
Hardee County, Florida*
Hernando County, Florida* (ACFR)
Liberty County, Florida*
Marion County, Florida* (ACFR)
Wakulla County, Florida*

Municipalities

City of Belleview, Florida* (ACFR)
City of Bushnell, Florida* (ACFR)
City of Center Hill, Florida
City of Dade City, Florida*
City of Deltona, Florida* (ACFR)
City of Dunnellon, Florida*
City of Eustis, Florida* (ACFR)
City of Fort Myers, Florida*
City of Jacksonville Beach, Florida* (ACFR)
City of Leesburg, Florida* (ACFR)
City of Kissimmee, Florida* (ACFR)
City of Mount Dora, Florida*
City of Ocala, Florida* (ACFR)
City of Oviedo, Florida (ACFR)
City of Palmetto, Florida
City of St. Cloud, Florida* (ACFR)
City of Williston, Florida*

School Board Experience

Academy for Environmental Science Charter
School
Citrus County School Board – Internal
Accounts
Hernando County School Board* (ACFR)
The Villages Charter School, Inc.

Other Governmental Entities

Florida Municipal Power Agency
Citrus County Housing Authority*
Lakewood Ranch Community Districts
North Sumter County Utility Dependent
District
Villages Center Community Development
Districts

Financial Institution Experience

Citizens First Trust Company, LLC
Citizens National Bank of Leesburg
Liberty National Bank
Newberry Bank
Villages Bancorporation, Inc.

Helen Y. Painter, CPA

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team

EXPERIENCE SERVING CLIENTS**Non-Profit Experience**

Advocacy Resource Center-Marion, Inc.*
 Alachua Habitat for Humanity, Inc.
 Arnette House, Inc.*
 Blessed Trinity Catholic School
 Buffalo Scholarship Foundation, Inc.
 Central Florida Community College Foundation, Inc.*
 Central Florida Electric Cooperative, Inc.
 Central Florida Health Care, Inc.
 Childhood Development Services, Inc.*
 Coalition for Youth, Inc.
 Counseling and Resource Center for Women and Families, Inc.
 Crossroads Academy
 Early Learning Coalition of Nature Coast*
 Early Learning Coalition of Marion County*
 First Step of Sarasota, Inc.*
 Florida Agriculture Center and Horse Park Authority
 Florida Autism Charter School of Excellence, Inc.
 Florida Electric Cooperatives Association, Inc.
 Florida Low Income Housing Associates, Inc.*
 Florida Rural Electric Credit Union
 Florida Sheriffs Youth Ranches, Inc.
 Florida Thoroughbred Breeders' and Owners' Association
 Florida Thoroughbred Breeder and Stallion Awards Program
 Florida Thoroughbred Charities
 Florida Equine Publications, Inc.
 Foundation for Seminole State College
 Gainesville Golf and Country Club
 Hands of Mercy Everywhere, Inc.
 Heartland Rural Health Network, Inc.
 Hernando County Education Foundation
 Intercounty Adoption Accrued and Maintenance Entity, Inc.
 Lake Community Action Agency, Inc.*
 Lake Sumter Children's Advocacy Center
 Marion Senior Services
 Meadowbrook Academy
 Meridian Behavioral Healthcare, Inc.*
 Partnership for Strong Families, Inc.*
 Peaceful Paths, Inc.
 Pepin Academies Foundation, Inc.*
 Redeemer Christian School
 Santa Fe Community College Endowment Corp., Inc.
 Sarasota African American Cultural Coalition
 Silver River Mentoring & Instruction, Inc.

SMS For Children, Inc.
 St. Paul's Lutheran School
 The Centers, Inc.*
 Southern Legal Counsel, Inc.
 Sumter Electric Cooperative, Inc.
 Suwannee Valley Electric Cooperative, Inc.
 United Gainesville Community Development Corporation, Inc.
 United Way of Alachua County, Inc.
 United Way of Marion County, Inc.
 University of Central Florida Research Foundation
 University of Florida Division of Housing
 University of Florida Research Foundation, Inc.
 University of Florida Tissue Bank, Inc.
 University Villages Apartments (HUD)*
 Villages Foundation, Inc.

For-Profit Experience

Golden Hills Golf and Turf Club, Inc.
 Stonecrest Property Owners Association
 WRYP, ALF, Inc. (HUD)

Employee Benefit Plan Experience

Advocacy Resource Center Marion, Inc. Retirement Plan
 Coastal Behavioral Healthcare 403(b) Plan
 Coastal Behavioral Healthcare Money Purchase Plan
 Employee Benefit Plan of PFSF, Inc.
 First Step of Sarasota 403(b) Plan
 Florida Sheriffs Youth Ranches, Inc. Pension Plan and Trust
 Holding Co. of the Villages, Inc. Employee Savings Plan
 Partnership for Strong Families, Inc. 401(k) Profit Sharing Plan
 Orthotic and Prosthetic Center 401(k) Plan
 The Villages Charter School, Inc. Employee Savings Plan

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

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

Helen Y. Painter, CPA

CPE Credits

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

2023

- ▶ FICPA – AICPA Peer Review Update Course (8 Hours of A&A Credit)
- ▶ FGFOA Nature Coast Chapter – GASB 96
- ▶ FGFOA Nature Coast Chapter – Government Accounting Complexities
- ▶ FGFOA Nature Coast Chapter – Treasury Investments, Fixed Income
- ▶ FGFOA Nature Coast Chapter – Arbitrage Rebate and Post Issuance Compliance
- ▶ FGFOA Nature Coast Chapter – Liquidity Solutions
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – ARPA and Single Audit Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Financial Reporting Complexities in Local Governments
- ▶ FGFOA 2023 Annual Conference – Investment 201
- ▶ FGFOA 2023 Annual Conference – ACFR 101 Where to Start
- ▶ FGFOA 2023 Annual Conference – Broadband and Infrastructure Programs
- ▶ FGFOA 2023 Annual Conference – Common Audit Findings
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – How to Pass Your Single Audit
- ▶ Becker Professional Education – Auditing Employee Benefit Plans, Part
- ▶ AICPA – Peer Review Industry Update - Government Auditing Standards
- ▶ AICPA – Budgeting Considerations for Not-for-Profits
- ▶ AICPA – Ethical Issues in Not-for-Profit Financial Reporting
- ▶ AICPA – Statement of Financial Position: Not-for-Profit Financial Reporting
- ▶ AICPA – Not-for-Profit Financial Reporting
- ▶ PGC Winter Session

2022

- ▶ AICPA – Peer Review Program Advanced Course
- ▶ AICPA – Peer Review Must Select Industry Update Governmental Auditing Standards
- ▶ AICPA – Peer Review Update Course
- ▶ PGC – Personal Growth Series - Time Management
- ▶ PGC – Winter Tax CPE
- ▶ FGFOA Nature Coast — Technology, Driving Process Improvements
- ▶ FGFOA Nature Coast – GASB Update
- ▶ FGFOA Nature Coast – Coach Your Team to Win Engagement
- ▶ FGFOA Nature Coast – Hot Topics for Audits of Local Government
- ▶ FGFOA Nature Coast – Internal Controls for Local Government
- ▶ AICPA – Peer Review Must Select Industry Update Employee Benefit Plans
- ▶ AICPA – Risk Assessment - Not-for-Profit Governance and Assurance
- ▶ AICPA – Interpreting and Analyzing Financial Statements - Not-for-Profit Financial Reporting

2021

- ▶ FICPA AICPA Peer Review Update Course
- ▶ BDO USA General Day 1 Intro to DEI as a Bus Enabler – HRCI555109
- ▶ BDO USA Yellow Book Update and Practice Issues
- ▶ BDO USA Assurance Practice Leaders Session Part 1 Auditing 1
- ▶ BDO USA Single Audit Surprises and Other Matters
- ▶ BDO USA Troubled Debt Restructuring and Debt Modification
- ▶ BDO USA Unveiling BDOs Next Generation in Audit Innovation
- ▶ BDO USA Performing Preparation Compilations Reviews Engagements SSARS 101
- ▶ FGFOA GASB Update and Practice Issues
- ▶ FGFOA GASB Hot Topics
- ▶ FGFOA Auditor General and Department of Financial Services Update
- ▶ FGFOA Common Audit Findings
- ▶ FGFOA Retirement Plans Best Practices
- ▶ FGFOA Florida Open Financial Statement System Getting Ready for 2022
- ▶ BDO USA NFP 2021 Current Trends and Issues in Industries
- ▶ BDO USA NFP Audit Quality Update
- ▶ BDO USA NFP GASB 87 Leases Implementation
- ▶ BDO USA NFP GAAP Update
- ▶ BDO USA NFP Risk Assessment Interaction Between the Risk of Non-Compliance and Sampling
- ▶ BDO USA NFP Cash Management
- ▶ BDO USA NFP Government Audit Quality Center Updates
- ▶ Surgent McCoy CPE Florida Ethics for CPAs

**ALISON L. STONE, CPA**

Audit Director

Member of Quality Control Team

Member of Concurring Review Team

**PURVIS
GRAY****CONTACT INFORMATION**

Ocala, Florida
(352) 732-3872
astone@purvisgray.com

PROFILE**Education**

University of South Florida
2005, BS, Accounting
Stetson University
1999, BS, Marketing

Professional Credentials

CPA License – AC40301
Member AICPA, FICPA, FGFOA, and Local
Nature Coast Chapter of the FGFOA

Previous Experience

Grant Thornton, LLP, Staff Auditor
Foelgner, Ronz, and Straw CPA Firm, Staff
Accountant
Target Stores, Executive Team Leader

Years in Accounting: 18**Years with Firm: 16****EXPERIENCE SERVING CLIENTS****Governmental Experience**

City of Belleview, Florida* (**ACFR**)
City of Bushnell, Florida* (**ACFR**)
Citrus County, Florida, Constitutional Officers*
City of Eustis, Florida (**ACFR**)
Marion County, Florida* (**ACFR**)
City of Ocala, Florida* (**ACFR**)
City of Mount Dora, Florida*
City of St. Cloud, Florida* (**ACFR**)
City of Williston, Florida*
Marion County Hospital District
North Lake County Hospital District

School Board and Charter School Experience

Lake County District School Board*
Marion County District School Board* (**ACFR**)
Francis Marion Military Academy
Ocali Charter School

Non-Profit Experience

Arnette House, Inc.
The Centers, Inc.
Citrus Memorial Health Foundation, Inc.
Childhood Development Services, Inc.
College of Central Florida Foundation, Inc.
Early Learning Coalition of Marion County, Inc.*
Early Learning Coalition of Nature Coast, Inc.*
Florida Thoroughbred Breeders' and Owners' Association
Florida Thoroughbred Breeder and Stallion Awards Program
Florida Equine Publications, Inc.
Hospice of Marion County, Inc.
Kids Central, Inc.*
Lake Sumter State College Foundation, Inc.
Marion Senior Services, Inc.
Partnership for Strong Families, Inc.
Silver River Mentoring and Instruction, Inc.
University of Central Florida Research Foundation
University of Florida Research Foundation, Inc.
Gainesville Country Club

Alison L. Stone, CPA

Audit Director

Member of Quality Control Team

Member of Concurring Review Team

EXPERIENCE SERVING CLIENTS

Employee Benefit Plan Experience

City of Belleview, Florida General Employees' Retirement Fund
City of Belleview, Florida Police Officers' Retirement Fund
Kids Central 401(k)
The Centers 401(k)
Marion Senior Services 403(b)
City of Mt. Dora, Florida General Employees' Retirement Plan
City of Mt. Dora, Florida Police Officers' Retirement Plan
City of Mt. Dora, Florida Firefighters' Retirement Plan
Munroe Regional Medical Center 401(k)
Munroe Regional Medical Center Pension Plan
City of Ocala, Florida Police Officers' Pension Plan
City of Ocala, Florida General Employees' Pension Plan
City of Ocala, Florida Firefighters' Pension Plan
Partnership for Strong Families Benefit Plan 401(k)
City of St. Cloud, Florida General Employees' Retirement Plan
City of St. Cloud, Florida Police Officers' and Firefighters'
Retirement Plan
The Holding Company of the Villages Employee Savings Plan

Utility Experience

City of Eustis, Florida (W, S)
Marion County, Florida (W, S)
City of Ocala, Florida (E, W, S)
City of Mount Dora, Florida (E, W, S)
City of St. Cloud, Florida (W, S)

For-Profit Experience

Telecom Services Bureau
Various General Business Compilations/Reviews

Financial Institution Experience

Villages Bancorporation, Inc.

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

Alison L. Stone, CPA**CPE Credits**

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

2023

- ▶ FGFOA Nature Coast Chapter – GASB 96
- ▶ FGFOA Nature Coast Chapter – Government Accounting Complexities
- ▶ FGFOA Nature Coast Chapter – Treasury Investments, Fixed Income
- ▶ FGFOA Nature Coast Chapter – Arbitrage Rebate and Post Issuance Compliance
- ▶ FGFOA Nature Coast Chapter – Liquidity Solutions
- ▶ Becker Professional Education – Auditing Employee Benefit Plans, Part I
- ▶ BDP USA LLP – SA 2023 Government Audit Quality Center Trends and Issues
- ▶ BDO USA LLP – SA 2023 Single Audit Planning Trends and Issues
- ▶ BDO USA LLP – SA 2023 Single Audit Sampling for Compliance Requirement Latest Issues and Trends
- ▶ BDO USA LLP – SA 2023 Major Program Determination
- ▶ Becker Professional Education – Fraud and Abuse in Non-Profit and Government Environments
- ▶ Becker Professional Education – Federal Government Contracting Contract Fraud
- ▶ Becker Professional Education – Yellow Book and Single Audit Update 2023
- ▶ Becker Professional Education – Yellow Book Examination Engagements
- ▶ Becker Professional Education – Single Audit Focus on Designing and Performing Test of Control and Compliance
- ▶ BDO USA – Grant Revenue for Governments - Audit Approach and Documentation Considerations
- ▶ BDO USA – State of the Government Industry and Accounting and Auditing Update/GASB Update
- ▶ BDO USA – Accounting Estimates in Government Audits
- ▶ BDO USA – GASB 87 Lessons Learned and Year 2 Considerations
- ▶ BDO USA – Internal Controls Considerations in Government Audits
- ▶ BDO USA – Common Errors and Deficiencies in Government Audits
- ▶ PGC Winter Session

2022

- ▶ BDO – NFP: Deep Dive into Revenue and Support for NFPs
- ▶ BDO – NFP: Leases - NFP Considerations
- ▶ BDO – Coronavirus State and Local Fiscal Recovery Funds - What You Need to Know
- ▶ BDO – NFP: Coronavirus Relief Fund
- ▶ BDO – NFP: GASB 87, Leases - Statement Overview and Implementation Considerations
- ▶ BDO – NFP: A User's Guide to Performing Component Unit Determinations
- ▶ BDO – NFP: Foundation of Indirect Costs - What You Need to Know
- ▶ BDO – Single Audit Procurement
- ▶ BDO – 2018 Yellow Book - Focus on Independence
- ▶ BDO – NFP: Group Audit Consideration for Governments
- ▶ BDO – NFP: GASB Update (Rebroadcast)
- ▶ FGFOA – Opening General Session - Prepare to Be Positive
- ▶ FGFOA – GASB Update
- ▶ FGFOA – GASB 87
- ▶ FGFOA – Economic Update
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – Financial Reporting Complexities in Local Governments
- ▶ FGFOA – Single Audit Update
- ▶ FGFOA – Common Financial Reporting Mishaps from the GFOA COA Award Program
- ▶ FGFOA – ARPA and CARES Act Funding
- ▶ BDO – Basics of EBP Investments Part I
- ▶ BDO – EBP Update Series Part III - Risk Assessment and Methodology

2021

- ▶ Purvis Gray Winter Tax CPE Series
- ▶ FGFOA Accounting for Leases (GASB 87)
- ▶ FGFOA Auditing Governmental
- ▶ FGFOA Specialized Knowledge
- ▶ FGFOA Personal Development
- ▶ NASBA Risk Assessment Methodology for Governments
- ▶ BDO USA Common Reporting Deficiencies in Governments
- ▶ BDO USA CARES Act Single Audit Compliance Approach and Training
- ▶ BDO USA PPP to Recognize or Not
- ▶ BDO USA Sampling in the Single Audit Environment
- ▶ BDO US Single Audit Approach What to Do When the CFDA is Not in the Matrix
- ▶ Surgent McCoy CPE, LLC Florida Ethics for CPAs (ETFL)



MATTHEW B. GANOE, CPA

Audit Director

**PURVIS
GRAY**

CONTACT INFORMATION

Ocala, Florida
(352) 732-3872
mganoë@purvisgray.com

PROFILE

Education

Saint Leo University
2014, MBA, Accounting Concentration
2009, BS, Accounting

Professional Credentials

CPA License – AC49575
Member of AICPA and FICPA

Years in Accounting: 14

Years with Firm: 9

SPEAKER/INSTRUCTOR

Numerous In-House CPE Classes
Understanding Your Cost of Power Adjustments, FECA
GASB Updates, FGFOA
GASB 87, FGFOA
GASB 96, FGFOA and FSFOA
GASB 101, FGFOA
Introduction to the GFOA's ACFR Award Program, FSFOA

EXPERIENCE SERVING CLIENTS

Governmental Experience

City of Belleview, Florida **(ACFR)**
City of Bushnell, Florida* **(ACFR)**
City of Deltona, Florida **(ACFR)**
City of Eustis, Florida **(ACFR)**
City of Green Cove, Florida*
City of Kissimmee, Florida* **(ACFR)**
City of Ocala, Florida* **(ACFR)**
City of Ocoee, Florida* **(ACFR)**
City of Oviedo, Florida* **(ACFR)**
City of St. Cloud, Florida* **(ACFR)**
City of Williston, Florida*
Marion County, Florida* **(ACFR)**
Nassau County, Florida* **(ACFR)**
Village Community Development Districts, Florida

School Board Experience

Citrus County District School Board Internal Accounts
Clay County District School Board*
Clayton District School Board*
Hernando County School Board **(ACFR)**
Lake County District School Board*
Marion County District School Board* **(ACFR)**
Villages Charter Schools

Non-Profit Experience

Arnette House, Inc.
Childhood Development Services, Inc.*
College of Central Florida Foundation
Florida Agriculture Center and Horse Park Authority*
Florida Thoroughbred Breeders Association
Florida Thoroughbred Breeders and Stallion Awards Program
Foundation for Seminole State College of Florida
Hands of Mercy Everywhere, Inc.
Lake-Sumter State College Foundation
LifeStream Behavior Center*
Marion County Public Education Foundation
Marion Senior Services, Inc.*
Partnership for Strong Families, Inc.

Matthew B. Ganoe, CPA

Audit Director

EXPERIENCE SERVING CLIENTS

Utility Experience

City of Belleview, Florida (W, S)
City of Eustis, Florida (W, S)
City of Ocala, Florida (E, W, S)
City of Ocoee, Florida (W, S)
City of Oviedo, Florida (W, S)
City of St. Cloud, Florida (W, S)
Florida Municipal Power Agency (E)
Gainesville Regional Utilities (E)
Kissimmee Utility Authority (E)
Marion County, Florida (W, S)
Sumter Electric Cooperative (E)
Talquin Electric Cooperative (E, W, S)
Utility Commission of New Smyrna Beach (E, W, S)

Employee Benefit Plan Experience

Childhood Development Services, Inc. 403(b)
Clay Electric Cooperative
Marion Senior Services, Inc.
Munroe Regional Medical Center 401(k)
Munroe Regional Medical Center Pension Plan
Partnership for Strong Families, Inc.
Telecom Service Bureau
The Centers, Inc. 401(k)
The Holding Company of the Villages, Inc.
Villages Charter Schools

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

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

Matthew B. Ganoe, CPA**CPE Credits**

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

2023

- ▶ FGFOA Nature Coast Chapter – GASB 96 (Instructor Credit)
- ▶ FGFOA Nature Coast Chapter – Government Accounting Complexities
- ▶ FGFOA Nature Coast Chapter – Treasury Investments, Fixed Income
- ▶ FGFOA Nature Coast Chapter – Arbitrage Rebate and Post Issuance Compliance
- ▶ FGFOA Nature Coast Chapter – Liquidity Solutions
- ▶ Florida School Finance Officers Association – GASB 96
- ▶ BDO USA LLP – SA 2023 Single Audit Sampling for Compliance Requirement
- ▶ FGFOA 2023 Annual Conference – GASB Hot Topics
- ▶ FGFOA 2023 Annual Conference – GASB Update
- ▶ FGFOA 2023 Annual Conference – ARPA and Single Audit Update
- ▶ FGFOA 2023 Annual Conference – Auditor General and Department of Financial Services Update
- ▶ FGFOA 2023 Annual Conference – Economic Update
- ▶ FGFOA 2023 Annual Conference – Internal Controls and Fraud in the Remote Environments
- ▶ FGFOA 2023 Annual Conference – Opening General Session
- ▶ FGFOA 2023 Annual Conference – ACFR 101 Where to Start
- ▶ FGFOA 2023 Annual Conference – Common Audit Findings
- ▶ FGFOA 2023 Annual Conference – Legislative Update
- ▶ FGFOA 2023 Annual Conference – Truth in Millage What Is It and Why Is It Important?
- ▶ FGFOA 2023 Annual Conference – How to Pass Your Single Audit
- ▶ Nature Coast Chapter – GASB 101 Compensated Absences
- ▶ PGC Winter Session

2022

- ▶ FGFOA Nature Coast – Technology, Driving Process Improvement
- ▶ FGFOA Nature Coast – GASB Update
- ▶ FGFOA Nature Coast – Coach Your Team to Win Engagement
- ▶ FGFOA Nature Coast – Hot Topics for Audits of Local Government
- ▶ FGFOA Nature Coast – Internal Controls for Local Government
- ▶ FSFOA – Legislative Update
- ▶ FSFOA – Florida Department of Education Update
- ▶ FSFOA – GASB 87
- ▶ FSFOA – Audits - Grant Risks and Solutions
- ▶ FSFOA – Florida Auditor General Update
- ▶ FSFOA – FLSA in the School Systems
- ▶ FSFOA – All Things Internal Accounts
- ▶ FGFOA – GASB Update
- ▶ FGFOA – GASB Hot Topics
- ▶ FGFOA – Opening General Session - Prepare to Be Positive
- ▶ FGFOA – Auditor General and Department of Financial Services Update
- ▶ FGFOA – GASB 87 Implementation Update (Including Presenter Credit)
- ▶ FGFOA – Legislative Update
- ▶ FGFOA – Introduction to Governmental Accounting
- ▶ FGFOA – Financial Reporting Complexities in Local Government
- ▶ FGFOA – Single Audit Update
- ▶ FGFOA – Common Financial Reporting Mishaps from the GFOA COA Award
- ▶ FGFOA – ARPA and CARES Act Funding
- ▶ FGFOA – Common Audit Findings
- ▶ FGFOA Nature Coast Chapter – Hotter Topics GASB Updates and More
- ▶ FSFOA Fall Conference – Annual Comprehensive Financial Report
- ▶ CPAAcademy.org – The Fundamentals of ASC 842 Compliance

2021

- ▶ FSFOA 2021 Fall Conference – Legislative Update
- ▶ FSFOA 2021 Fall Conference – Cyber Attack Simulation: We've Been Hacked! Now What?
- ▶ FSFOA 2021 Fall Conference – Internal Account GASB 84: A Side-by-Side Comparison
- ▶ FSFOA 2021 Fall Conference – Leadership/Attitude/Healthy Living Update
- ▶ FSFOA 2021 Fall Conference – New Ways of Doing Old Things - Cashless Payments
- ▶ FGFOA Accounting for Leases GASB 87
- ▶ FGFOA Providing Government Services in a Remote World
- ▶ FGFOA Creating Efficiencies for Internal Audits
- ▶ FGFOA Lies, Lies, and Economic Forecasts
- ▶ FGFOA Comprehensive Annual Financial Report Tips and Tricks to Ensure Timely and Accurate Reporting
- ▶ FGFOA Debt Financing Options Used for Public Infrastructure
- ▶ FGFOA Disaster Recovery Accounting and Single Audit Aspects
- ▶ FGFOA Florida Open Financial Statement System Getting Ready for 2022
- ▶ BDO USA NFP 2021 GASB Update
- ▶ BDO USA NFP 2021 GASB Leases Implementation
- ▶ BDO USA NFP 2021 Risk Assessment Methodology for Governments
- ▶ Surgent McCoy CPE Florida Ethics for CPAs (ETFL)

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

IT Audit Director

**PURVIS
GRAY****CONTACT INFORMATION**

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

PROFILE**Education**

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

Professional Credentials

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

Professional Affiliations

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

Previous Employers, 1977-2017

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

Years Auditing Information Systems: 46**Years with Firm: 6****PROFESSIONAL PROFILE**

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

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

TECHNICAL EXPERTISE

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

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

CPE Credits

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

2023

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

2022

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

2021

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

DONNA COLLINS, CPA

President, Milestone Professional Services, Inc.

CONTACT INFORMATION

1970 East Osceola Parkway, Suite 350
Kissimmee, Florida 34743
(352) 408.4949
www.milestonePS.com

Professional Affiliations

American Institute of CPAs (AICPA)
Florida Institute of CPAs (FICPA)

EXPERIENCE SERVING CLIENTS

Donna has over 33 years of experience in the public sector serving governmental clients. This includes prior audit experience with both national and regional accounting firms. Donna also served four years as the Accounting Director for a Central Florida County. Her background encompasses compliance monitoring and reporting, financial reporting, and budget preparation assistance. Donna has also worked as a technical reviewer for Annual Comprehensive Financial Reports and participated as a speaker for the FICPA and FGFOA as well as coordinating internal firm presentations and training. She is a member of the GFOA, FGFOA, AICPA, and FICPA, and served as the past Chair for the FICPA State and Local Government Committee and past Chair of the FICPA State and Local Government Annual Conference Committee. **She has extensive experience working with The Reporting Solution (formerly CAFR Online) software.** Donna is a licensed Certified Public Accountant. A copy of her license and continuing education for the past two years is available upon request.

Governmental Experience

City of Altamonte Springs, Florida
Town of Belleair, Florida
City of Belleview, Florida (ACFR)
City of Cape Canaveral, Florida
City of Casselberry, Florida
City of Cocoa, Florida
DeSoto County, Florida
City of Eustis, Florida (ACFR)
City of Gulfport, Florida
Hernando County, Florida (ACFR)
Town of Howey-in-the Hills, Florida
City of Indian Rocks Beach, Florida
City of Kissimmee, Florida (ACFR)
Lake County, Florida
City of Leesburg, Florida (ACFR)
Marion County, Florida (ACFR)
Osceola County, Florida (ACFR)
Seminole County, Florida
City of Temple Terrace, Florida
City of Winter Garden, Florida

TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY**PURVIS GRAY****C—Percentage of Time Devoted to the Engagement**

Below is an approximate percentage of time that each team member will devote to your audit during the timeframe scheduled for both interim and final fieldwork:

Timothy M. Westgate - 25%
Helen Y. Painter - 5%

Alison L. Stone - 80%
Matthew B. Ganoe - 80%

Michael S. Sandstrum - 20%
Supervisors Seniors Staff - 100%

3—References and Firm Experience**A—Governmental Engagements****Ocala Office (Local Office) Engagements****Municipalities****CITY OF BELLEVUE**

Ms. Marge Strausbaugh, Finance Director (352) 245-6532
5343 SE Abshier Blvd. mstrausbaugh@bellevuefl.org
Bellevue, Florida 34420

Date—September 30, 1990 to Present

Annual Budget—\$17.1M

Scope of Work—Audit of all operations, including Community Redevelopment Agency and Single Audit of federal and state grant programs. Participates in the GFOA Certificate Program.

CITY OF BUSHNELL

Ms. Shelley Ragan, Finance Director (352) 793-2591
117 East Joe P. Strickland, Jr. Ave. sragan@cityofbushnell.fl.com
Bushnell, Florida 33513

Date—September 30, 1995 to Present

Annual Budget—\$11.1M

Scope of Work—Audit of all operations, including Single Audit of federal and state grant programs. Participates in the GFOA Certificate Program.

CITY OF CENTER HILL, FLORIDA

Ms. Diane Lamb, City Clerk (352) 793-4431
PO Box 649 cntrhill@embargmail.com
Center Hill, Florida 33514

Date—September 30, 2020 to Present

Annual Budget—\$3.3M

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

CITY OF DADE CITY, FLORIDA

Ms. Leslie Porter, Finance Director (352) 523-5052
38008 Meridian Avenue lporter@dadedcityfl.com
Dade City, Florida 33525

Date—September 30, 2014 to Present

Annual Budget—\$40.0M

Scope of Work—Audit of all operations, including Community Redevelopment Agency and Single Audit of federal and state grant programs.

CITY OF DELTONA FLORIDA

Ms. Mari Leisen, Finance Director (386) 878-8553
2345 Providence Blvd. mleisen@deltonafl.gov
Deltona, Florida 32725

Date—September 30, 1995 to Present

Annual Budget—\$110M

Scope of Work—Audit of all operations, including Defined Benefit Pension Plans, Community Redevelopment Agency, and Single Audit of federal and state grant programs. Participates in the GFOA Certificate Program.

TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY**PURVIS GRAY****CITY OF EUSTIS, FLORIDA**

Mr. Mike Sheppard, Finance Director
PO Drawer 68
Eustis, Florida 32727-0068

(352) 483-5430
SheppardM@ci.eustis.fl.us

Date—September 30, 1998 to Present

Annual Budget—\$53.3M

Scope of Work—Audit of all operations, including Community Redevelopment Agency and Single Audit of federal and state grant programs. Participates in the GFOA Certificate Program.

CITY OF KISSIMMEE, FLORIDA

Ms. Shantavia Ritchie, CPA, Finance Director
101 Church Street, Suite 430
Kissimmee, Florida 34741

(407) 518-2220
Tavia.Ritchie@kissimmee.org

Date—September 30, 2016 to Present

Annual Budget—\$267.0M

Scope of Work—Audit of all operations, including two Community Redevelopment Agencies, and Single Audit of federal and state grant programs. Participates in the GFOA Certificate Program.

CITY OF OCALA, FLORIDA

Mr. Emory Roberts, Jr., Director of Finance
110 S.E. Watula Avenue, 3rd Floor
Ocala, Florida 34471

(352) 629-8229
eroberts@ocalafl.org

Date—September 30, 2000 to Present

Annual Budget—\$394M

Scope of Work—Audit of all operations, including Airport, Community Redevelopment Agency, three Defined Benefit Pension plans, and Single Audit of federal and state grant programs. Participates in the GFOA Certificate Program.

CITY OF OCOEE, FLORIDA

Ms. Rebecca Roberts, CPA
1 North Bluford Avenue
Ocoee, Florida 34761

(407) 905-3100
rroberts@ocoe.org

Date—September 30, 2022 to Present

Annual Budget—\$98.5M

Scope of Work—Audit of all operations, including Community Redevelopment Agency, and Single Audit of federal and state grant programs. Participates in the GFOA Certificate Program.

CITY OF OVIEDO, FLORIDA

Mr. Jerry Boop, CPA, CGFO, Director of Finance
400 Alexandria Blvd.
Oviedo, Florida 32765

(407) 971-5544
jboop@cityofoviedo.net

Date—September 30, 2019 to Present

Annual Budget—\$72.9

Scope of Work—Audit of all operations, including Community Redevelopment Agency and Single Audit of federal grant programs. Participates in the GFOA Certificate Program.

TOWN OF REDDICK, FLORIDA

Mr. Steve Rogers, Town Council President
4345 NW 152 Street
Reddick, Florida 32686

(352) 284-1866
townofreddick@windstream.net

Date—September 30, 2023 to Present

Annual Budget—\$250k

Scope of Work—Audit of all operations.

TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY

PURVIS GRAY

CITY OF ST. CLOUD, FLORIDA

Jeffrey Cooper, Finance Director
1300 9th Street
St. Cloud, Florida 34769

(407) 957-7311
jeffrey.cooper@stcloud.org

Date—September 30, 1979 to 2008; and 2012 to Present

Annual Budget—\$191.9M

Scope of Work—Audit of all operations, including Community Redevelopment Agency and Single Audit of federal grant programs. Participates in the GFOA Certificate Program.

CITY OF WILLISTON, FLORIDA

Mr. Stephen Bloom, Finance Director
50 NW Main Street
Williston, Florida 33071

(352) 528-3060
Stephen.bloom@inframark.com

Date—September 30, 2010 to Present

Annual Budget—\$20.4M

Scope of Work—Audit of all operations, including Community Redevelopment Agency and Single Audit of federal grant programs.

County

MARION COUNTY, FLORIDA

Mrs. Jennifer Cole, Finance Director
PO Box 1030
Ocala, Florida 34478

(352) 671-5520
jenniferc@marioncountyclerk.org

Date—September 30, 2001 to Present

Annual Budget—\$600M

Scope of Work—Audit of all Board of County Commissioners operations, including Community Redevelopment Agency, Single Audit of federal and state grant programs, and separate audits of the Constitutional Officers. Participates in the GFOA Certificate Program.

School Boards

CITRUS COUNTY DISTRICT SCHOOL BOARD (INTERNAL ACCOUNTS ONLY)

Ms. Tammy Wilson
Business Operations Supervisor
1007 W. Main Street
Inverness, Florida 34450

(352) 726-1931
wilsona@citrus.k12.fl.us

Date—June 30, 2014 to Present

Annual Budget—\$322.9M

Scope of Work—Audit of all Internal Accounts.

CLAY COUNTY DISTRICT SCHOOL BOARD

Dr. Susan Legutko
Assistant Superintendent of Business Affairs
900 Walnut Street
Green Cove Springs, Florida 32043

(904) 336-6721
susan.legutko@myoneclay.net

Date—June 30, 2011 to Present

Annual Budget—\$440M

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

TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY**PURVIS GRAY****HERNANDO COUNTY DISTRICT SCHOOL BOARD**

Ms. Joyce McIntyre, Director of Finance (352) 797-7004 Ext. 438
 919 North Broad Street mcintyre_j@hcsb.k12.fl.us
 Brooksville, Florida 34601

Date—June 30, 2011 to Present**Annual Budget**—\$510.0M**Scope of Work**—Audit of all operations, including Single Audit of federal grant programs. Participates in the GFOA Certificate Program.**LAKE COUNTY DISTRICT SCHOOL BOARD**

Mr. Scott Ward, Chief Finance Director (352) 253-6566
 201 W. Burleigh Blvd. wardt1@lake.k12.fl.us
 Tavares, Florida 32778

Date—June 30, 2005 to Present**Annual Budget**—\$577.3M**Scope of Work**—Audit of all operations, including Internal Accounts and Single Audit of federal grant programs. Participates in the GFOA Certificate Program.**MARION COUNTY DISTRICT SCHOOL BOARD**

Theresa Boston-Ellis, CFO (352) 671-7720
 PO Box 670 Theresa.Boston-Ellis@marion.k12.fl.us
 Ocala, Florida 34478

Date—June 30, 2000 to Present**Annual Budget**—\$528M**Scope of Work**—Audit of all operations, including Internal Accounts and Single Audit of federal grant programs. Participates in the GFOA Certificate Program.**VILLAGES CHARTER SCHOOL, INC.**

Ms. Gina Ritch, CPA (352) 259-6808
 Director of Accounting and Finance Gina.Ritch@tvcs.org
 251 Buffalo Trail
 The Villages, Florida 32162

Date—June 30, 2005 to Present**Annual Budget**—\$34.4M**Scope of Work**—Audit of all Charter School operations, including Internal Accounts and Form 990.**Special Districts****FLORIDA MUNICIPAL POWER AGENCY**

Danyel Sullivan-Marrero, Controller (321) 239-1090
 8553 Commodity Circle Danyel.SullivanMarrero@fmpa.com
 Orlando, Florida 32819

Date—September 30, 2004 to Present**Annual Budget**—\$873.3M**Scope of Work**—Audit of all Agency operations (a Florida Special District).

TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY**PURVIS GRAY****KISSIMMEE UTILITY AUTHORITY**

Mr. Kevin Crawford kcrawfor@kua.com
Vice President of Finance and Risk Management
Mr. Brian Horton, CEO bhorton@kua.com
Mr. Larry Mattern, VP Power Supply lmattern@kua.com
1701 W. Carroll Street (407) 933-9803
Kissimmee, Florida 34741

Date—September 30, 2008 to Present

Annual Budget—\$300.0M

Scope of Work—Audit of all Authority operations, including Single Audit of federal and state grant programs, electric system, and defined benefit pension plan. Serves approximately 65,000 electric customers.

**THE VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT
AND AFFILIATES, AKA "THE VILLAGES"
MADE UP OF 21 SPECIAL DISTRICTS**

Mr. Kenny Blocker, Deputy District Manager (352) 753-4508
984 Old Mill Run kenny.blocker@districtgov.org
The Villages, Florida 32162

Date—September 30, 2004 to Present

Annual Budget—\$214.0M

Scope of Work—Audit of all District operations, including multiple especial assessments and water and sewer utilities.

Governmental Financial Statements Preparation

We have assisted many of our clients with financial statement preparation in accordance with Governmental Accounting Standards Board (GASB). Our quality control process requires preparation of the financial statements to be reviewed by the partner in charge of the audit and the technical reviewer. Whether we prepare the financial statements or review client prepared statements, we complete a comprehensive disclosure checklist to ensure all required elements of the financial statements and note disclosures are adequately presented. The partner assigned to your engagement is a special reviewer for the GFOA's Certificate for Excellence in Financial Reporting program, which assists the City in further enhancing the accuracy and transparency of the City's Annual Comprehensive Financial Report. Additionally, Milestone, who will be serving the City in assisting with the preparation process, has extensive experience and is dedicated solely to assisting local governments, primarily in the role of financial accounting and reporting.

Governmental Experience

Audits we currently perform for governmental-type clients are listed on the next few pages. These audits were conducted in accordance with *Government Auditing Standards*, with Federal and State Single Audits performed, when applicable. We have identified each entity, **the principal local office** of performance, and dates of service. **(ACFR)** as indicated in the following table, indicates inclusion of an Annual Comprehensive Financial Report in the engagement. **We currently have 40 auditors in our governmental audit staff.**

TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY**PURVIS GRAY****Municipalities**

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

Counties

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

School Boards

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

TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY**PURVIS GRAY****Community Redevelopment Agencies (CRAs)**

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

Special Districts

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

Water, Sewer, and Gas Utilities

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

Electric Utilities

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

TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY**PURVIS GRAY****Rural Electric Cooperatives**

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

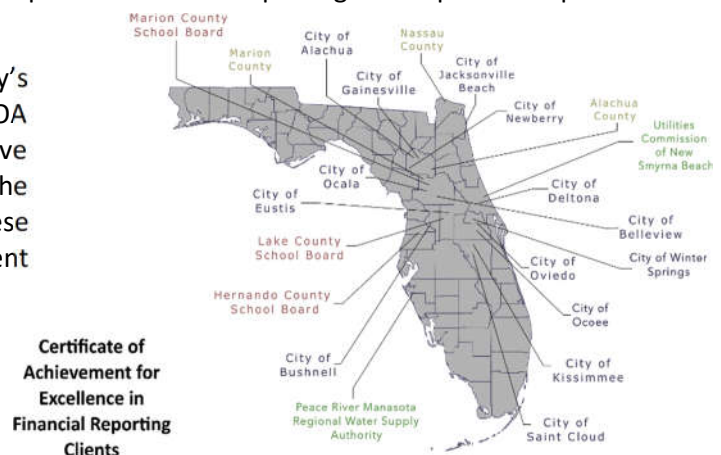
Defined Benefit Plans

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

Certificate of Achievement for Excellence in Financial Reporting

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

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



TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY**PURVIS GRAY*****Single Audit of Federal and State Grants******Federal Award Compliance – Uniform Guidance***

If a Federal or State Single Audit is required (generally, when total federal or state grant expenditures exceed \$750,000 during the fiscal year), the auditor is responsible for testing compliance with all major federal and state award programs. If a Federal or State Single Audit is required, each major program will be tested for the compliance requirements applicable to that program.

As a large regional audit firm with significant governmental experience, we have performed single audits of countless federal and state grant programs. Our single audits have included grants from the following Federal and State Departments, including numerous programs within each.

Federal Grant Programs

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

State Grant Programs

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

We are members of the AICPA Governmental Audit Quality Center (GAQC), which offers various programs and certifications in the Single Audit area. **Several Purvis Gray staff have received Single Audit certifications, which substantiates their expertise in this area.**

TAB 1—FIRM PROFILE, QUALIFICATIONS AND AVAILABILITY**PURVIS GRAY*****GASB Experience***

Our firm has been performing audits of governmental entities, including preparing governmental financial statements in conformance with GASB pronouncements, for over 50 years. Members of your audit team are regular speakers at accounting conferences on current and proposed GASB statements as well as serving on the GFOA Special Review Committee for the Certificate of Excellence in Financial Reporting program. This leadership approach to the local government industry keeps us on the cutting edge of all governmental accounting and financial reporting issues, trends, and techniques.

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

B—References

Beginning on the next page, we have provide three letters of references.

C—Sample Audit Report

We have uploaded in a separate document, sample audit reports from the City of Ocala, Florida.



GREGORY C. HARRELL
CLERK OF COURT AND COMPTROLLER – MARION COUNTY, FLORIDA
FINANCE DEPARTMENT

CLERK OF COURT
RECORDER OF OFFICIAL RECORDS
CLERK AND ACCOUNTANT OF THE BOARD OF COUNTY COMMISSIONERS
CUSTODIAN OF COUNTY FUNDS AND COUNTY AUDITOR

POST OFFICE BOX 1030
OCALA, FLORIDA 34478-1030
TELEPHONE (352) 671-5520
WWW.MARIONCOUNTYCLERK.ORG

April 5, 2024

To Whom It May Concern:

It is my pleasure to offer this recommendation letter for Purvis Gray and Company. I have had the opportunity to work with their audit teams in both my role as Finance Director of the Marion County Clerk of Court and Comptroller's Office as well as in my previous financial role for a local school district. In total, our working relationship extends beyond 15 years.

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

The staff at Purvis Gray and Company have a professional work ethic, excellent customer service and are truly a pleasure to work with. I encourage you to consider their services for your next audit selection. I am confident that you will find your experience with Purvis Gray and Company to be just as favorable as ours.

Please feel free to contact me if you have any further questions via email at jenniferc@marioncountyclerk.org or by phone at (352) 671-5518.

Sincerely,

Jennifer Cole, CGFO
Finance Director



Danyel Sullivan-Marrero, CPA
Controller

April 3, 2024

To Whom It May Concern,

I am writing to recommend Purvis Gray & Company (PG&C) for your auditing needs. Florida Municipal Power Agency has been a client since 2004, and I have had the pleasure of working closely with their team for the past five years. We have consistently been impressed by their professionalism, expertise, and dedication to excellence.

Throughout our partnership, PG&C has consistently delivered exceptional audit services that have provided invaluable insights and assurance to our organization. Their team of auditors demonstrates a deep understanding of our industry, regulatory requirements, and the unique challenges facing our business.

One of the standout qualities of PG&C is their commitment to thoroughness and attention to detail. Their comprehensive approach has helped us identify areas for improvement and strengthen internal controls. They communicate effectively, respond promptly to inquiries, and are always willing to go above and beyond to address any concerns or questions that arise throughout the audit process.

In summary, I have complete confidence in PG&C's ability to deliver outstanding audit services that meet the highest standards of quality and integrity. I sincerely recommend them to any organization seeking a reliable and experienced auditing partner.

Should you require any further information or have any questions, please do not hesitate to contact me.

Warm regards,

A handwritten signature in blue ink, appearing to read "Danyel Sullivan-Marrero", is written over a horizontal line.

Danyel Sullivan-Marrero, CPA, MBA
Controller

Florida Municipal Power Agency
8553 Commodity Circle • Orlando, FL 32819 • (407) 355-7767 • www.fmpa.com



April 1st, 2024

To whom it may concern,

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I am pleased to provide this letter of reference for Purvis Gray & Company. They have served as the city of St. Cloud auditors for nearly 40 years in total (1979-2008 and 2012 to present). The city changed auditors from 2009-2011, but promptly returned to Purvis Gray & Company.

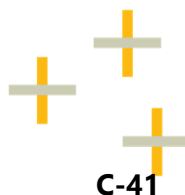
As Finance Director, and previously Deputy Finance Director, I cannot say enough good things about them. The audits are always extremely well planned, so they are always very smooth with minimal disruption to normal operations.

In addition, Purvis Gray & Company is always very responsive to requests for additional assistance and guidance. They have even assisted us with the transition of our water/sewer utility to management by Toho Water Authority.

I would recommend this firm to any entity considering their services. Please contact me if you have any questions.

Jeff Cooper, Finance Director
City of St. Cloud, FL.
407-957-7382

TAB 2—SPECIFIC AUDIT APPROACH AND METHODOLOGY



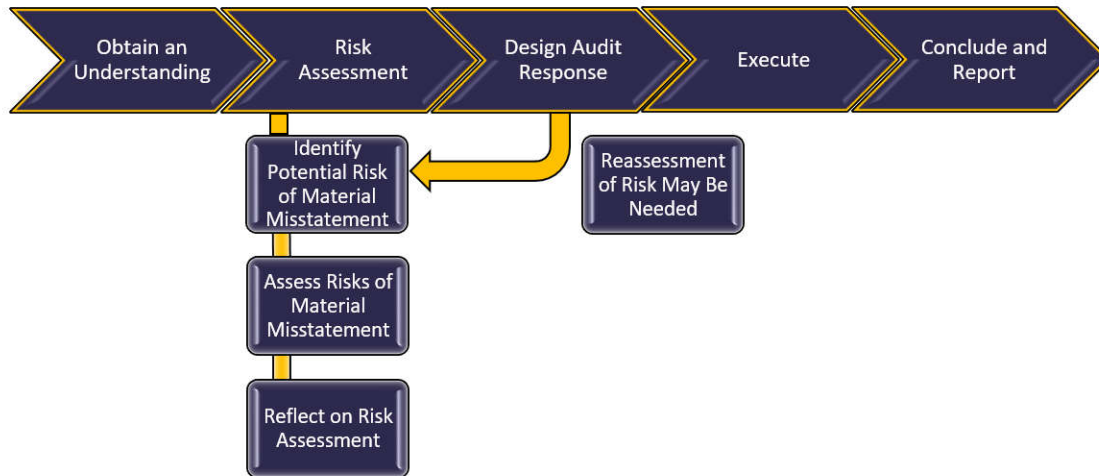
PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

TAB 2—SPECIFIC AUDIT APPROACH AND METHODOLOGY

1—Audit Approach

A—Audit Methodology

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



Obtain an Understanding

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

Risk Assessment

Identify Potential Risk of Material Misstatement

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

Assess Risks of Material Misstatement

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

Reflect on Risk Assessment

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

TAB 2—SPECIFIC AUDIT APPROACH AND METHODOLOGY**Design Audit Response**

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

Execute

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

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

Conclude and Report

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

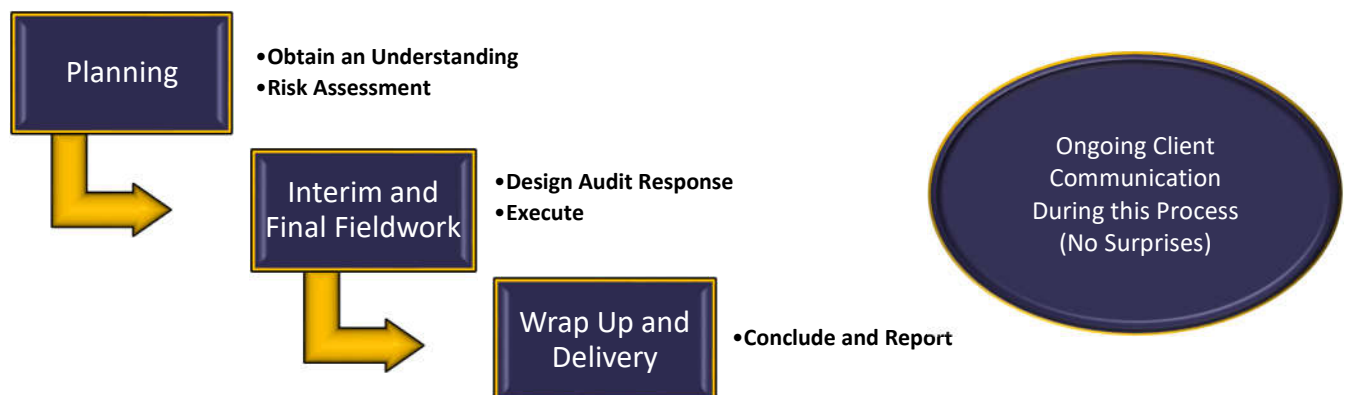
B—Proposed Segmentation and Level of Staff

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

These meetings are conducted for the following purposes:

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

Estimated hours, by staffing level and segment, are as follows:



TAB 2—SPECIFIC AUDIT APPROACH AND METHODOLOGY**PURVIS GRAY**

Hours By Segment	Partners	Directors/ Managers	Supervisor/ Senior	Staff/ Other	Total
Interim Fieldwork					
Audit Planning and Administration (Incl. Staff Supervision and Review)	20	50	30		100
Internal Controls (Key Control Identification and Walkthroughs)		10	15	45	70
Information Technology General Controls Review		45			45
Total Interim Fieldwork	20	105	45	45	215
Final Fieldwork					
Audit Planning and Administration (Includes Staff Supervision and Review)	25	40			65
Cash and Investments				30	30
Governmental Revenues and Accounts Receivables		5		25	30
Utility Revenues and Accounts Receivables		15	25		40
Inventory				5	5
Capital Assets			25		25
Accounts Payable and Expenditures/Expenses				25	25
Debt/Long-Term Liabilities			10	20	30
Net Position/Fund Balance				5	5
Payroll and Related Benefits (Pension and OPEB)		10		30	40
Single Audit			70	30	100
CRA Audit		5	15	10	30
Total Final Fieldwork	25	75	145	180	425
Wrap-Up and Delivery					
Audit Completion Procedures and Reporting	25	60			85
Assistance with Preparation of the Financial Statements and Production		120	25	30	175
Total Wrap-Up and Delivery	25	180	25	30	260
Total Estimated Audit Hours	70	360	215	255	900

Staff Level	Interim Fieldwork	Year-End Fieldwork	Write-Up and Wrap-Up	Total
Partners	20	25	25	70
Directors	105	75	180	360
Supervisor/Senior	45	145	25	215
Staff/Other	45	180	30	255
Total	215	425	260	900

C—Work Plan

Our detailed work plan will be developed in coordination with your staff and will be modified where the audit objective can be achieved in a manner least intrusive to your operations. The proposed segmentation of the audit is based on the following timing of performing the various procedures in our audit approach noted on pages 39 through 40.

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

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

Final Fieldwork - February/March (and Each Succeeding Year)

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

Wrap Up/Presentation - March/April of Each Year

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

TAB 2—SPECIFIC AUDIT APPROACH AND METHODOLOGY

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

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

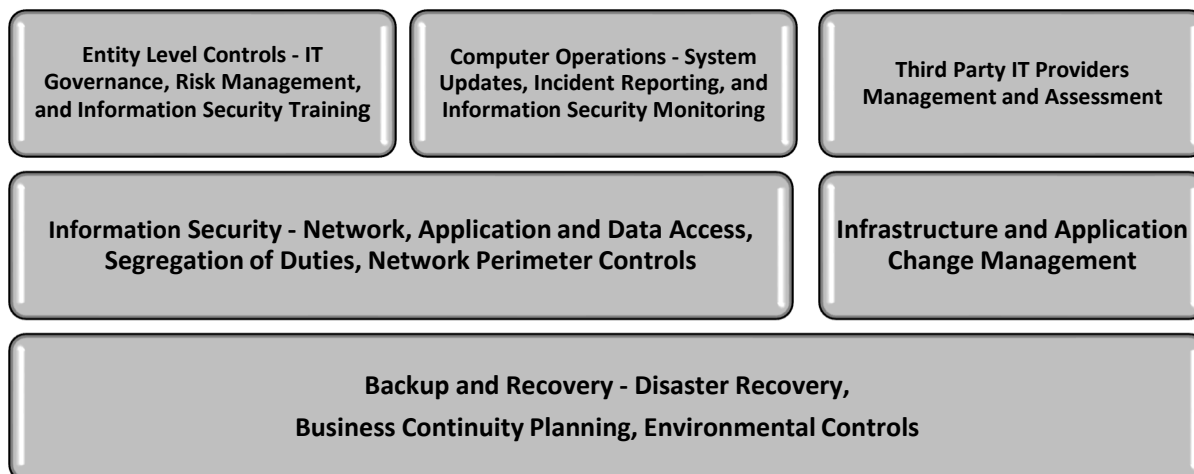
D—Timeline of Reports

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

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

E—IT Specialists***Purvis Gray's IT Audit Professionals Conduct the Assessment of IT Controls***

As part of the financial audit process, auditing standards require the auditor to gain an understanding of the IT environment, including the Information Technology General Controls, which includes determining suitability of design and whether the control is implemented. The following are various types of IT General and Cybersecurity Controls that are typically evaluated as part of the financial audit process:



TAB 2—SPECIFIC AUDIT APPROACH AND METHODOLOGY

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

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

Integration of Data Analytics and Artificial Intelligence (AI)

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

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

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

F—Analytical Procedures

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

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

G—Internal Controls***Obtain an Understanding***

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

TAB 2—SPECIFIC AUDIT APPROACH AND METHODOLOGY

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

Identify Key Controls and Assess Risk

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

Test Operating Effectiveness

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

Ongoing Communication

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

H—Approach to Selecting Audit Samples

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

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

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

I—Fieldwork Completed Onsite

Typically, 60% of your audit will be completed on site and 40% will be completed remotely; however, these percentages do vary from client to client, depending upon client preference.

J—Fieldwork Completed Outside of 100-Mile Radius

Your audit will be conducted out of our Ocala office and no work will be completed outside of a 100-mile radius of the Ocala City hall. While our auditors are well known as statewide audit experts for local governmental entities, substantially all of your proposed audit team are residents of Marion County, with several being City residents.

TAB 2—SPECIFIC AUDIT APPROACH AND METHODOLOGY**K—Fieldwork Completed by Subcontractor Company**

Purvis Gray is proposing jointly with Milestone Professional Services as an outsourced company for the write-up process of your ACFR. Milestone will not be participating directly with the audit fieldwork.

Additional Audit Approach Information***Approach to the Single Audit***

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

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

Approach to be Taken in Preparing Management Letters

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

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

TAB 2—SPECIFIC AUDIT APPROACH AND METHODOLOGY

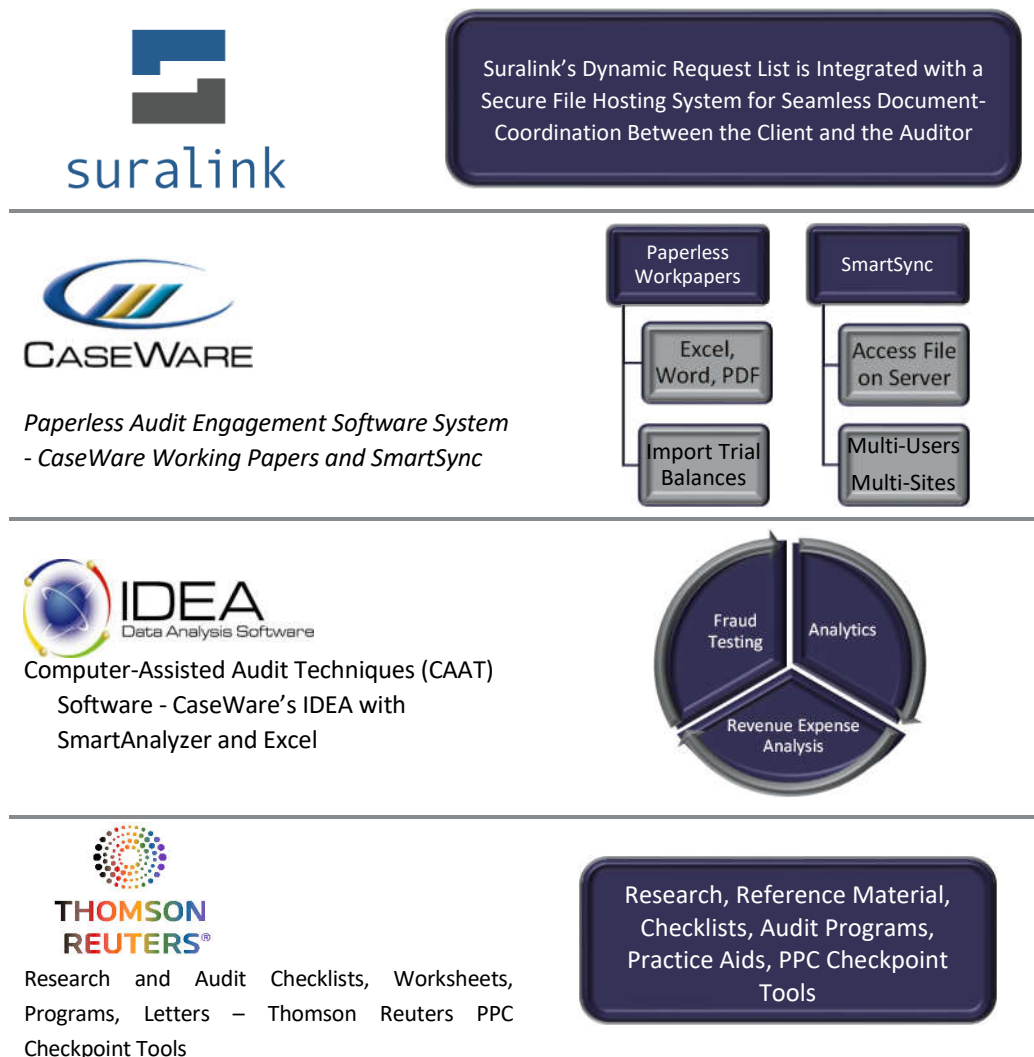
PURVIS GRAY

Workload and Ability to Meet Timeline

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

Audit Software

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



TAB 2—SPECIFIC AUDIT APPROACH AND METHODOLOGY**2—Identification of Potential Audit Problems**

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

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

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

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

3—Sample Report Format

We have uploaded separate pdf documents of the City of Ocala's ACFR, CRA, and DDD audit reports. The requested "sample report format" is included in those audit reports.

4—Additional Services Provided**Accounting and Tax Services**

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

TAB 2—SPECIFIC AUDIT APPROACH AND METHODOLOGY

PURVIS GRAY

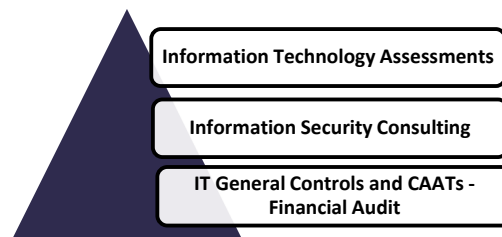
Consulting Services

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

Accounting System Reviews	<ul style="list-style-type: none"> ▶ GASB Statement Implementations ▶ Internal Control Opinions ▶ Procedures Documentation ▶ Performance Audits and Cost Reduction Studies ▶ Feasibility/Efficiency Studies ▶ Budget Review and Budget Preparation
Other Financial Services	<ul style="list-style-type: none"> ▶ Expert Testimony ▶ Personal Financial/Retirement Planning ▶ Other Financial Services ▶ Tax Representation ▶ Fraud/Defalcation Engagements
Business Valuations and Reorganizations	<ul style="list-style-type: none"> ▶ Business Ownership Succession ▶ Business Valuations ▶ Mergers and Acquisitions ▶ Business Formations ▶ Business Liquidations
Information Security and Privacy Controls and Consulting	<ul style="list-style-type: none"> ▶ IT Security Controls Assessment ▶ Privacy Controls Assessment ▶ Information Security Policies and Procedures ▶ IT Risk Assessments

Computer Assistance Capability

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



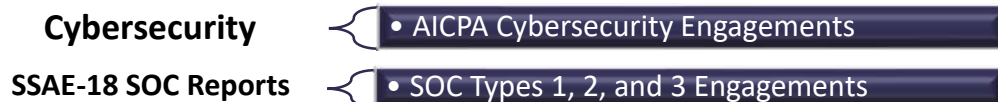
Purvis Gray's IT Audit professionals conduct the assessment of IT controls. As part of the financial audit process, auditing standards require the auditor to gain an understanding of the IT environment, including the Information Technology General Controls, which includes determining suitability of design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

TAB 2—SPECIFIC AUDIT APPROACH AND METHODOLOGY

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



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



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

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