RFP #2016-05A

PROPOSAL TO PROVIDE INDEPENDENT AUDIT SERVICES TO:

CITY OF NORTH MIAMI BEACH, FLORIDA

PREPARED BY:

MAULDIN & JENKINS, LLC
Phone: 941-747-4483 | Fax: 941-747-6035

Tommye E. Barie, CPA, Partner
1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205
tbarie@mjcpa.com
Direct: 941-714-7976

www.mjcpa.com

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Transmittal Letter

December 7, 2016

City of North Miami Beach
Procurement Management Division
Attn: Meghan Cianelli Bennett, Purchasing Supervisor
17011 N.E. 19th Avenue, 3rd Floor
North Miami Beach, Florida 33162

Ladies and Gentlemen:

On behalf of Mauldin & Jenkins, we are excited about this opportunity to possibly work with the City of North Miami Beach, Florida (the "City") in order to help meet the continuing challenges you face. We appreciate the opportunity to propose on providing audit services to the City, and we are pleased to submit a qualifications package to provide annual financial and compliance auditing services for the fiscal years ending September 30, 2016, 2017, and 2018 with options to renew for two (2) additional one year terms for a total five year contract.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the time frame for performance of the annual financial audits as stipulated by the City, and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will issue all of the deliverables and reports substantially prior to the required due dates.

Mauldin & Jenkins is committed to client service. We are committed to building relationships with our clients, obtaining a thorough understanding of our client's organization and needs, working with clients as trusted advisors, and delivering a high quality final product on time. There are many factors necessary to achieve quality client service. The following are some features we would like to highlight which differentiate us from other firms:

- **Specific governmental experience**: Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years, and remain committed to serving this sector. **Mauldin & Jenkins presently provides over 65,000 hours of service to over 300 governmental units in the Southeast on an annual basis.** Such experience results in the utilization of over 80 full-time equivalent professionals. Additionally, the Firm also currently provides auditing services to over 80 entities who receive the GFOA Certificate of Excellence in Financial Reporting. Consequently, our Mauldin & Jenkins professionals are thoroughly versed in the City's unique and complex functions, and we consistently provide the highest quality of service to our clients.
- **Experienced personnel**: Personnel proposed for this engagement have numerous years of professional experience in the governmental sector and are dedicated to serving this industry. We make every effort to retain experienced and qualified staff which will assist in providing staff continuity. The quality of the proposed engagement team is the clearest evidence of our commitment to serve you.

- **Quality client service**: We pride ourselves in responding to the needs of our clients and meeting their deadlines. This responsiveness is not only the ability to meet specified audit deadlines, but also the ability to respond to other requests. These requests could be in the form of accounting advice throughout the year, assistance with bond offerings or in providing other professional services. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. We emphasize continuous open communication during the audit and throughout the year in order to have a complete understanding of your operations, risks, needs, and concerns.
- **Organized to specifically meet your needs**: Our partners, managers and seniors in the Firm's Governmental Practice Division spend 100% of their time serving governments. By structuring the Firm's Governmental Practice Division in such a manner, we are able to create efficiencies in the audit process which typically result in our total hours being significantly less than most other firms.
- **Education**: Presently, Mauldin & Jenkins clients have the opportunity to register and receive a minimum of **sixteen hours** of complimentary continuing education on an annual basis. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients. We believe education and training to be a key element of serving our governmental clientele.
- **Professional Leadership:** Along with being consistently ranked in the Top 100 by *Accounting Today* as well as *Inside Public Accounting* trade associations and magazines as one (1) of the largest certified public accounting firms in the country, Firm personnel have held numerous professional leadership positions. This includes Chair of the Board of Directors of the American Institute of Certified Public Accountants (AICPA); members of the AICPA Government Quality Institute; chairman of the AICPA Single Audit Task Force; and President of the Florida Institute of Certified Public Accountants. We use this experience to perform more effective and efficient audits for our clients.

We realize the difficulty in selecting an audit firm and potentially making a change in auditors. By selecting Mauldin & Jenkins, you will be provided excellent client service and operational best practices stemming from our service to hundreds of governmental entities. We understand the work requested and are committed to meeting your deadlines. This proposal represents a firm offer for 90 days.

Thank you very much for considering our Firm and allowing us to present our proposal. As a partner of Mauldin & Jenkins, Tommye Barie is authorized to bind and make representations for the Firm. She will be the ultimate party responsible for the quality of the report and working papers.

Sincerely,
MAULDIN &JENKINS, LLC

Tommye E. Barie

Tommye E. Barie, CPA
Partner
Direct: 941-714-7976
tbarie@mjcpa.com

Tab A
Scope of Services Proposed

A) Scope of Services Proposed

Audit Methodology

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

- "Generally Accepted Auditing Standards" developed by the American Institute of Certified Public Accountants (AICPA).
- "*Government Auditing Standards*" issued by the Comptroller General of the United States.
- "Audits of State and Local Government Units" prepared by the State and Local Government Committee and published by the AICPA.
- "*Rules of the Auditor General"* issued by the State of Florida.

Our Experience Makes the Difference – Our firm team members assigned to your engagement have numerous years of experience serving local governmental entities. This experience and knowledge coupled with the fact that the leaders of this group serve only the governmental sector allow us to perform audits for the City much faster and smoother than other accounting firms. This typically allows us to spend less total time on each audit engagement than other firms thus reducing disruptions to your day to day activities and ultimately the time and effort required from the City's staff to complete the audit.

High Percentage of Partner & Manager Involvement - Partner and manager involvement varies with different firms. At Mauldin & Jenkins, we believe it is important for our partners and managers to be highly involved in the audit process, including fieldwork. We bring our experience to the field. This is a value-added concept most firms do not employ. That being said, we believe it is important to note that our proposal includes:

- Substantial Partner Hours as Compared to Total Hours.
- Substantial Manager Hours as Compared to Total Hours.
- Approximately 54% of all anticipated hours of service are partner and manager hours which means **we bring our experience to the field** and not just the front end and back end of the audits.

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

Upon notification of obtaining the audit contract with the City, we would provide to the City a timetable for the audit process, a detailed audit plan and a list of all schedules to be prepared by the City. Adequate supervision and lead time will be provided by the auditor with respect to assistance needed by the City staff.

Proposed Segmentation of the Engagement

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

Segment I: Planning and Interim Procedures

This segment includes:

- Obtaining a signed engagement letter for the financial and compliance audit;
- Meeting with City management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Reviewing previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Reading minutes of City meetings;
- Reviewing the City's current year budget, as adopted and revised;
- Reviewing new debt agreements, and other various documentation;
- Obtaining an understanding of the City's accounting policies and procedures, including the financial and other management information systems utilized by the City and the organizational charts;
- Obtaining an in-depth knowledge of the EDP equipment, software and systems in use;
- Performing analytical reviews to determine critical areas and assess risks;
- Performing a preliminary evaluation of the internal control structure at the account and assertion level;

- Designing and performing applicable tests of controls related to the financial statements and internal accounts;
- Making fraud inquiries and assessing the risks of material misstatement;
- Obtaining a list of cash, investment, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determining audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtaining a preliminary schedule of expenditures of Federal awards to initiate planning and internal control testing for the Single Audit;
- Preparing year-end audit programs;
- Meeting with appropriate City personnel to discuss the results of our preliminary audit work.

Segment II: Final Audit Fieldwork Procedures

This segment includes:

- Conducting an analytical review of account balances based on closing balances;
- Testing the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Testing receivable cut-offs and balances, including an analysis of subsequent receipts;
- Testing cut-off and valuation of inventory;
- Reviewing and testing supporting documentation for the allowance for doubtful accounts, prepaid items and other assets;
- Vouching capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Testing accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Testing accrued payroll, compensated absences, claims payable, OPEB payable, and other accrued liability cut-offs and balances;
- Testing debt balances and debt covenant compliance;
- Testing compliance with applicable laws and regulations;
- Testing the classification of net assets (unrestricted, restricted and net investment in capital assets);
- Performing analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtaining and auditing the final schedule of expenditures of Federal awards;
- Completing compliance tests for the major programs selected for testing as required by the Federal Single Audit Act, as applicable;
- End of fieldwork exit conference.

Segment III: Review, Completion & Delivery Procedures

This segment includes:

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

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

- Independent Auditors' Report
- Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.550 (if applicable)
- A schedule of findings and questioned costs in accordance with OMB Circular A-133
- Management Letter pursuant to Chapter 10.550, Rules of the Auditor General of the State of Florida
- Acknowledgement and communication surrounding Statement of Auditing Standards (SAS) No. 114, *The Auditor's Communication with Those Charged with Governance*. We will provide, as required, communications to management on each of the following:
    - Our responsibility, as your auditors, under auditing standards generally accepted in the United States of America.
    - Accounting policies.
    - Management's judgments and accounting estimates.
    - Financial statement disclosures.
    - Related accounting matters.
    - Significant difficulties encountered in performing the audit.
    - Audit adjustments.
    - Disagreements with management.

- Representations from management.
- Management consultation with other accountants.
- Significant issues discussed with management.
- Other information in documents containing audited financial statements.
- Independence.

Approach in Determining Major Programs for Single Audits (Federal or State Programs)

The Uniform Guidance of 2 CFR 200 (the "Uniform Guidance"), which replaces OMB Circular A-133 in implementing the audit requirements of the Single Audit Act states that the auditor should use a risk-based approach to determine which federal programs are major programs. The Uniform Guidance also places the responsibility for identifying major programs on the auditor, and provides criteria for the auditor to use in applying a risk-based approach. In evaluating risk, we will utilize the prescribed approach which considers, among other things:

- The current and prior audit experience with the City,
- Oversight by the federal agencies and pass-through entities, and
- Changes in personnel or systems.

We will utilize Firm governmental manuals and the Uniform Guidance to apply the risk-based approach as illustrated in the following steps:

- We will obtain the City's schedule of expenditures of federal awards identifying each program/cluster.
- We will identify the programs/clusters with expenditures that meet the dollar threshold for Type A.
- We will perform risk assessment of the Type A programs/clusters to determine if any are low-risk programs and if they are not low-risk, they will be identified as major programs under the risk based approach.
- For programs/clusters with expenditures that do not meet the dollar threshold for Type A, they will be identified as Type B programs and evaluated as to whether each Type B has expenditures that meet the dollar threshold for risk assessment and whether the Type B is considered a high-risk program.
- The total dollar amount of major programs determined in steps 3 and 4 above will be compared to the total federal expenditures to ensure the appropriate coverage is obtained. The major program expenditures must be at least 20% of total federal expenditures if the City is deemed a low-risk auditee and at least 40% if the City is not considered low-risk.

Level of Staff and Number of Hours Assigned

Based on our review of the City's prior year CAFR, review of the City's request for proposal, we prepared a schedule of staff and number of hours to be assigned to each proposed segment of the engagement.

Segmented Hours by Staff Level				
Segments	**Engagement Team Members by**			
	Partner	**Manager**	**Staff**	**Total**
Segment I - Planning and Interim Procedures	12	44	44	100
Segment II - Final Audit Fieldwork Procedures	21	134	155	310
Segment III - Review, Completion & Delivery Procedures	34	45	11	90
Total Engagement	**67**	**223**	**210**	**500**

The above timeframes and hours are estimates based on our understandings with the City as to its desires. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the City. We intend to do a great deal of planning and tailoring of our approach from our initial visits.

Sampling Techniques and the Extent to Which Statistical Sampling is to be Used in the Engagement

Our approach to auditing relies heavily on the use of audit sampling as provided in Statement on Auditing Standards No. 39, *Audit Sampling* as amended by SAS No. 111. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

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

1. Substantive tests of details of balance sheet account balances.
2. Substantive tests of details of transactions.
3. Tests of controls.
4. Tests of compliance with laws and regulations.

Our use of audit sampling will be based on the guidance in SAS 39 and SAS 111 and the AICPA Audit and Accounting Guide−Audit Sampling.

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

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

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

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

Types of analytical procedures employed will include:

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

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

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

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

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

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

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

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

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

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

1. During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
2. Obtain a list of all Federal award programs from which the client received and expended funds and identify, using the risk-based approach, the major programs and any non-major programs that are to be treated as major programs, if a program-specific audit, identify the award program to be audited.
3. Identify applicable state and local statutory and regulatory requirements and contractual requirements.
4. Plan and document the audit procedures to be performed relative to applicable state and local statutory and regulatory requirements and contractual requirements.
5. Perform and document Federal, state and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
6. Make specific inquiries of management concerning the following matters:

    a. The City's compliance with laws and regulations.
    b. The City's policies relative to the prevention of statutory, regulatory and contractual violations.
    c. The use of directives issued by the City and periodic representations obtained by the City from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.

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

Applicable auditing standards state, in testing for compliance with laws and regulations, the number, selection and testing of transactions is based on the auditor's professional judgment. None of the guidelines, primarily SAS No. 74, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary.

The two possible approaches to audit sampling are non-statistical and statistical. SAS No. 39 as amended by SAS No. 111, *Amendment to Statement on Auditing Standards No. 39, Audit Sampling* indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of

procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach. Regardless of the sampling approach selected, we will properly plan, perform and evaluate the results of the sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. However, it should be noted not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or non-statistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches.

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

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

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

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

Due to the nature of tests of controls, we ordinarily are not concerned with identifying individually significant items when tests of controls are performed using audit sampling.

Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.

The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application.

Examples of sampling units would be individual capital disbursements, etc. The determination of the specific sampling unit is influenced by the following considerations:

1. The sampling unit should produce an efficient sampling plan.
2. The sampling plan must be effective to accomplish its objectives.
3. The nature of the audit procedures can determine the sampling unit to be used. SAS No. 111 requires a "representative sample." There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by SAS No. 111.

   The following are some of those methods:

   Random selection: Regardless of the method of sampling used, statistical or non-statistical, a random selection provides each item in the population an equal chance of being selected. Numerous random selection methods are discussed in the AICPA Sampling Guide, including stratified random sampling.

   Systematic sampling: This method can be used with non-statistical or statistical sampling to give every item in the population an equal chance of being selected if a random start is used. However, it may not produce an equal opportunity for all combinations of sampling units to be selected unless numerous random starts are made. The population is divided by the number of sample items to determine the sampling interval to use.

   Haphazard selection: Under this method, non-statistical sample items are selected in no specific pattern without bias for or against any items in the population. This could be done by selecting a sample of items from the paid invoices for the year if there were no bias for or against large ones. We may use this method provided care is taken to be sure no conscious bias is added to the selection process.

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect.

For substantive tests of details, we will, if practical, stratify any remaining population. Generally, the remaining population should be divided into at least two subgroups that are more similar in dollar amount. One useful approach to stratification is to base this division on the average amount of an item in the remaining population. All items above the average amount would be one subgroup, and all items below that amount would be the other subgroup.

For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

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

The two sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection.

Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical.

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

Required Audit Reports

We will prepare the required audit reports including those required by *Government Auditing Standards* and Office of Management and Budget Circular A-133 at the completion of the audit, in accordance with Generally Accepted Auditing Standards. Reports to be issued include the following:

1. Standard report on the financial statements (CAFR). Reference will be made that the audit was conducted in accordance with generally accepted government auditing standards.

2. A Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

3. Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133.

4. In accordance with OMB Circular A-133, the schedule of findings and questioned costs will include the following three components: (1) a summary of the auditor's results; (2) findings related to the financial statements which are required to be reported in accordance with generally accepted government auditing standards; and (3) findings and questioned costs for Federal awards.

5. A written management letter containing matters not required to be included in the auditor's report on compliance and on internal control over financial reporting will be prepared and presented to the City Commission at the conclusion of each audit.

Samples of these required reports are located in Appendix A.

Identification of Potential Audit Problems

We do not anticipate any problems performing the audit for the City. We anticipate questions and concerns regarding accounting, budgeting or financial reporting will be addressed throughout the year and throughout the audit through our continuous client service approach. If and when matters may arise from time to time, we will deal with them promptly. The principal supervisory and management staff of the proposed engagement team have extensive governmental audit experience, in addition to the resources and tools to perform research on-site. We perform reviews as each section of the audit process is completed, so we can address issues as they arise and avoid unwanted surprises at the end of the engagement. Again, continuous communication is the key factor to identifying and solving any potential audit problems in a timely and unobtrusive manner.

Potential problems we have had to address with other clients in the past:

Single Audits

Single audits can be quite cumbersome. Obtaining the needed information from a compliance and financial perspective can be difficult for the auditor and auditee. We anticipate similar difficulties in performing a single audit for the City. However, we do believe with proper planning and communication by all sides, and with the assistance of City personnel, all potential problems should be easily overcome. We plan on including a review of the areas surrounding the Single Audit during preliminary fieldwork. We anticipate determining major programs, and the required audit procedures to be performed. We believe that with this consideration of proper planning of the procedures to be performed, and with the element of communication, all potential problems can be avoided.

Other Potential Problems

In addressing any issue, communication and timely resolution are critical. Mauldin & Jenkins prides itself in developing professional relationships and rapport with clients which facilitate open and honest communication. Mauldin & Jenkins' stance would be based on reporting meaningful information to the financial statement users, but understanding that the financial statements are the City's representations. To do less would compromise our independent status.

We use the following approach to seek a mutually agreeable resolution of accounting and reporting issues:

Step 1 Define and understand the issue through discussion with the City's management and verified audit information.

Step 2 Make an initial assessment of the impact of alternative accounting treatments.

Step 3 If the impact has significant potential; gather research which may include the following: obtain the City's research and rationale for their position; gather additional details; draw on common practices within other governments or other similar sized governments; utilize recognized Firm experts.

Step 4 Discuss with City staff the Firm's preferred position and rationale.

Step 5 Resolve the issue.

Tab B
Overall Business Approach/Investment/Proposed Financial Plan

B) Overall Business Approach/Investment/Proposed Financial Plan

Mauldin & Jenkins is committed to client service. Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years, and remain committed to serving this sector. **Mauldin & Jenkins presently provides over 65,000 hours of service to over 300 governmental units in the Southeast on an annual basis.** Such experience results in the utilization of over 80 full-time equivalent professionals. The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele.

Mauldin & Jenkins was incorporated in 1918, and has been actively engaged in governmental accounting and auditing since its inception. **The Firm is considered to be one of the largest firms in the country with 44 partners and approximately 270 professional staff, serving clients throughout the Southeastern United States.**

Financial Stability: We are prepared to supply the County a copy of our financial statements upon request. These financial statements are prepared by the Firm annually. These statements are not audited but rather compiled by the Firm for our internal purposes. A recent Dunn & Bradstreet report is also available if requested. It should be noted that the Firm is approaching its 100th year anniversary as an independent accounting firm. Our Firm is very well capitalized and insured and thus very financially stable. We have the resources and the expertise necessary to serve the County on an annual basis over the contract period.

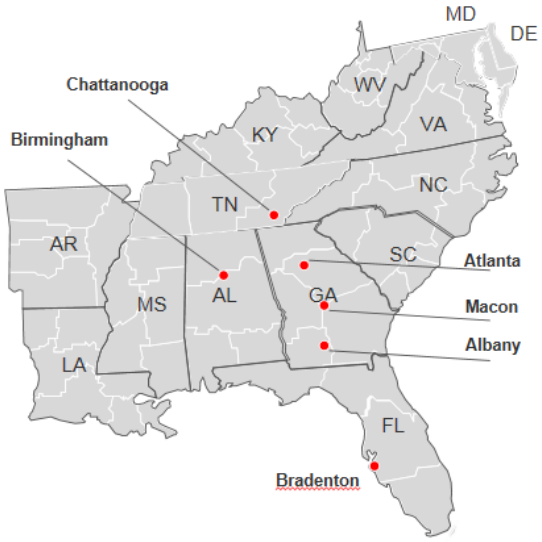
Tab C
Firm Qualifications and Experience

C) Firm Qualifications and Experience

Organization and Size

Mauldin & Jenkins was incorporated in 1918, and has been actively engaged in governmental accounting and auditing since its inception. **The Firm is considered to be one of the largest firms in the country with 47 partners and approximately 260 professional staff, serving clients throughout the Southeastern United States.** Mauldin and Jenkins is considered to be a large regional firm.

Mauldin and Jenkins has offices located in Bradenton, Florida; Atlanta, Macon and Albany, Georgia; Chattanooga, Tennessee; and Birmingham, Alabama. We have a practice structure with the scale to serve governmental clients well due to the efficient allocation of resources in our geographic area.



As noted in our transmittal letter, Mauldin & Jenkins provides and supervises over 65,000 hours of service to governmental entities on an annual basis. The Firm's governmental practice is the second largest niche in the Firm and is approximately 25% of the Firm's total practice. However, size and resources alone are not the most meaningful measure of success; in the end, our clients remain the best judges of Mauldin & Jenkins' value.

Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **300,000** - approx. total hours of service provided annually to clients of the Firm
- **65,000** - approx. total hours of service provided annually to governmental clients of the Firm
- **32%** - percentage of governmental practice as compared to Firm's attestation practice
- **25%** - percentage of governmental practice as compared to Firm's overall practice
- **275** - total number of Firm personnel
- **47** - total number of Firm partners
- **11** - total number of governmental partners and directors
- **11** - total number of governmental managers
- **80** - total number of professionals with current governmental experience

Serving Governments For Over 95 Years

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

Mauldin & Jenkins employs 22 partners, directors and managers who dedicate 100% of their time serving government clients. We also have numerous additional professionals with current experience in providing services to governmental entities – many of whom spend their time exclusively on government clients. Mauldin & Jenkins' dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.

The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our transmittal letter, we currently serve approximately 300 governments in the Southeast.

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

The Bradenton office will be the office providing services to the City, with additional staff roles coming from our other offices, only if needed. As noted previously, Mauldin & Jenkins has 80 professionals that are dedicated to serving governmental clients, all of which are available to the City.

For your audit, we propose to assign two partners (one engagement partner, Tommye Barie, and one concurring review partner, Wade Sansbury), one manager (Daniel Anderson), and one staff to work on this engagement. Tommye Barie and Wade Sansbury, are known across the Southeast for their involvement with governmental entities. They have significant experience in governmental audit and accounting, and will play significant roles in providing ongoing services to the City.

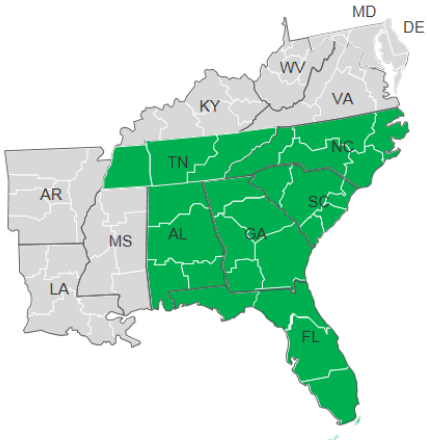
The Bradenton office currently employs **15 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards***.** A further profile of the Bradenton office and the Firm's **professional** staff as a whole is as follows:

Professional Staff by Level	Bradenton	Firm-Wide
Partners	7	47
Managers	7	56
Supervisors / Senior	5	77
Other Staff & Consultants	14	80
Total	33	260

Relevant Experience with Governmental Audits

Mauldin & Jenkins has obtained significant relevant experience serving governmental entities over the years by serving a wide variety of governmental entities. Just over the past 5 years, we have annually served 75 municipalities of all sizes across the southeast. We have the experience to perform governmental audits and have the direct experience in working with many cities annually providing timely services. Additionally, over the past 5 years, we have served 39 counties, 37 school systems, 25 state agencies, and over 110 special entities (special districts, authorities, commissions, etc.). We also are currently serving 81 governmental entities who annually obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

Mauldin & Jenkins currently serves governmental entities across the southeast. Our current footprint of clients extends as far north as Bristol, Tennessee (located on the border between Tennessee and Kentucky) and as far south as Islamorada, Florida (located within the south Florida Keys) with many clients in between. Looking east to west we serve Charleston, South Carolina and Selma, North Carolina to clients in Birmingham, Alabama.



A listing of Florida counties and municipalities for which the Firm is providing or has provided audit services for follows:

Client Name	Type of Service Provided	Years Served
Bayshore Gardens Park and Recreation District	Annual Audit Services	9 years
Bradenton Central Community Redevelopment District	Annual Audit Services	8 years
Bradenton Downtown Development District	Annual Audit Services	8 years
Captiva Erosion and Prevention District	Annual Audit Services	3 years
City of Arcadia, Florida	Annual Audit Services	20 + years
City of Bradenton, Florida	Annual Audit Services	20 + years
City of Crystal River, Florida	Annual Audit Services	3 years
City of Haines City, Florida	Annual Audit Services	5 years
City of Marco Island, Florida	Annual Audit Services	4 years
City of Naples, Florida	Annual Audit Services	6 years
City of North Port Firefighters Pension Plan	Annual Audit Services	6 years
City of North Port Police Officers Pension Plan	Annual Audit Services	2 years
City of North Port, Florida	Annual Audit Services	6 years
City of Pensacola, Florida	Annual Audit Services	4 years
City of Plant City, Florida	Annual Audit Services	3 years
City of Sarasota Firefighters Pension Plan	Annual Audit Services	1 year
City of Sarasota General Employees Pension Plan	Annual Audit Services	1 year
City of Sarasota Police Officers Pension Plan	Annual Audit Services	1 year
Ocean Highway and Port Authority	Annual Audit Services	4 years
School District of Highlands County	Annual Audit Services	3 years
Town of Lake Placid, Florida	Annual Audit Services	5 years
Town of Longboat Key, Florida	Annual Audit Services	3 years
Trailer Estates Park and Recreation District	Annual Audit Services	9 years
Village of Islamorada	Annual Audit Services	4 years

External Peer Review

In the mid 70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins, LLC has been a member of the section from its inception.

The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated October 3, 2014, our reviewing firm gave a rating of "pass" which is the highest form of assurance a reviewing firm can render on the system of quality control for our accounting and audit practice.

A copy of the report on our most recent external quality control review is provided on the next page. **The quality control review included a review of specific government engagements.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm. Our public company practice is also reviewed in accordance with CAQ requirements as administered through the Public Company Oversight Board (PCAOB).

Also note, that as part of our quality control system, we perform internal peer reviews by office to ensure compliance with these standards during the two year break period between external peer reviews. Mr. Sansbury, Mrs. Wester, Ms. Barie, and Mr. Edwards have all participated in this process.

CliftonLarsonAllen

CliftonLarsonAllen LLP
20 East Thomas Road, Suite 2300
Phoenix, AZ 85012-3111
602-266-2248 | fax 602-266-2907
CLAconnect.com

System Review Report

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

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included (engagements performed under *Government Auditing Standards*; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [Service Organizations Control (SOC) 1 engagements].)

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

October 3, 2014
Phoenix, Arizona

NEXIA INTERNATIONAL An independent member of Nexia International

Desk Reviews or Field Reviews

Mauldin & Jenkins audits most of the largest school districts in the State of Georgia. Based on that fact, and since 2011, the State of Georgia's Department of Audits & Accounts (DoAA) annually performs a review of a sample of our school district audits. No report has ever been formally issued, and no matters or issues have ever been noted by this annual effort. As a matter of fact, the DoAA has asked to send teams of auditors to review our workpapers in their own effort to better approach financial and compliance audits from a risk based perspective.

With the exception of the above paragraph's thoughts, Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past three (3) years.

One of our more recent Federal desk reviews or field reviews was done in January 2008. We would like to provide the following details of that review, as we believe its results further distinguish Mauldin & Jenkins from other firms.

> In January 2008, as part of the Federal Department of Education's random testing of the audits of local boards of education, a review was performed by the Federal Office of Inspector General (OIG) regarding a Single Audit engagement of a local board of education. We are quite pleased to note the examiner provided Mauldin & Jenkins a letter of high marks for the performance of the respective Single Audit and this comes at a time when Federal regulators are condemning the profession for poor performance of such Single Audits. **Unofficially and orally provided, the examiner noted this Single Audit engagement to be the best such engagement reviewed in his experience**.

No Disciplinary Actions

Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past three (3) years with any state or Federal regulatory bodies or professional organizations.

Subcontracting

Our proposal for the audit of the City does not include any other firm. We believe our Firm is qualified, and has the experience and capacity to serve the City on our own without the help of additional accounting firms. As such, our proposal includes information only on our Firm and our relevant experience.

Auditor's Summary Report

During the course of serving our clients, we stress the importance of timely and frequent communication. Such communication takes place throughout the audit and throughout the year, and includes proactive communications regarding new and upcoming accounting standards and auditing standards, as well as, the availability to answer questions and provide advice to the government. We believe such communication is a key to providing timely value-added service to our clients.

At the conclusion of the audit process, Mauldin & Jenkins prepares an Auditor's Discussion & Analysis (formerly called the Audit Agenda) which provides auditor insight and summarizes the audit process, conclusions, and year end financial analysis all under one cover. Elements of the Auditor's Discussion & Analysis include the following:

- Information about the Firm, and the respective personnel serving the government;
- Results of the audit and other matters which should be emphasized to the governing board;
- An overview of the governments year-end financial results and auditor insights relative to key financial elements of the government;

- An understanding of the internal control / compliance audit reports and the results of our testing of internal controls and compliance with laws and regulations;
- A summary of certain audit scopes and procedures utilized by Mauldin & Jenkins during the audit process;
- Documentation of certain required communications as required by auditing standards;
- If applicable, a summary of any findings (material weaknesses and / or significant deficiencies) and management recommendations resulting from the audit;
- Practical information regarding upcoming new financial reporting and auditing standards and pronouncements affecting the government; and,
- A summary of the free continuing education and newsletters made available to the government during the past year.

Involvement in Governmental Accounting Committees and Associations

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

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

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

Lastly, as mentioned within our transmittal letter, Tommye Barie has just completed serving as the Chairman of the AICPA Board of Directors. We are very proud of Tommye's accomplishments and her being able to represent Mauldin & Jenkins in her role as the leader of the world's largest member association representing the accounting profession, with more than 412,000 members in 144 countries.

Audits of Federally Funded Programs (Single Audits)

Relative to audits of fiscal year 2014, Mauldin & Jenkins audited **147 entities** representing approximately **$8.1 billion in federal expenditures** for state, local government and non-profit clients which is the:

- **10th highest** among public accounting firms in the nation as it relates to total expenditures audited under the Single Audit Act; and,
- **26th highest** among public accounting firms in the nation as it relates to number of Single Audits conducted.

For the year ended June 30, 2014, and relative to the **State of Georgia** governmental unit, Mauldin & Jenkins performed **Single Audit compliance testing on approximately $6.8 billion of federal expenditures**, and provided the reports required by *Government Auditing Standards* to the Department of Audits and Accounts who incorporated such reports into the statewide Single Audit reporting package.

GFOA Certificate Program Experience

As noted elsewhere within our proposal, our Firm and our governmental partners all have extensive experience with helping our clients obtain and maintain the GFOA Certificate of Excellence in Financial Reporting award. We currently serve 81 entities that receive the GFOA Certificate. Wade Sansbury, who we have listed as the intended partner, has worked on several GFOA certificate clients over his 20 year career. The listing below, are client's he has served as the partner in charge of the annual audit and the ultimate partner responsible for the engagement. Each of these clients has obtained and maintained the certificate with Wade as the lead partner.

1) Beaufort
2) Bradenton
3) Conyers
4) Griffin
5) Haines City
6) Longboat Key
7) Marco Island
8) Morrow
9) Naples
10) Palmetto
11) Pensacola
12) Union City
13) Valdosta
14) Liberty County
15) Rockdale County

Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City as defined by generally accepted auditing standards. We have had no relationships with the City over the past five years.

We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*. We are also independent with respect to the City within the meaning of Rule 101 of the Code of Professional Ethics of the American Institute of Certified Public Accountants and the applicable published rules and interpretation thereunder.

We will conduct our audits objectively and will report findings, opinions and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude and appearance so that opinions, conclusions, judgments, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence.

Tab D
Experience of Key Personnel

D) Experience of Key Personnel

Proposed Staffing

In order to provide the highest quality service in the most cost efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit, and would represent a superb assortment of talent and experience for the audit of the City. The unit would be assembled as follows:

Team Member Name	Engagement Performance Roll	Years of Experience
Tommye Barie, CPA	Engagement Lead Partner	33
Wade Sansbury, CPA	Engagement Quality Assurance Partner	20
Daniel Anderson, CPA	Engagement Manager	7
Randy Upchurch	IT Consultant	20
Kris Trainor, CPA	Fraud Risk Consultant	21

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

The Firm, the engagement partner, the engagement quality assurance partner and the manager are all properly licensed to practice in Florida and have performed continuous CPA services for a minimum of five (5) years.

We realize that, regardless of our Firm's qualifications, the quality of service the City receives will correlate directly to the skill level, dedication and resourcefulness of your audit engagement team. **The individuals listed have been selected to serve the City based on their years of hands-on experience working with government entities, and for their commitment to exceeding client expectations. All individuals proposed for this engagement are employed on a full-time basis.** Your team members are dedicated and resourceful, and among the most talented in their field. We encourage you to contact us whenever you have questions and to view us not just as auditors, but as true advisors.

Individual Resumes of Proposed Staff

Please see the following pages for information on key individuals who are available to serve the City during the audit process.

Tommye E. Barie, CPA

Partner
Bradenton, Florida
941-714-7976
tbarie@mjcpa.com

Ms. Barie is a member (i.e. partner) and a certified public accountant with Mauldin & Jenkins and is licensed to practice in Florida. Her experience covers a variety of clients in state and local government. Since starting her career in 1983, her focus has been serving governmental entities and not-for-profit organizations by providing them financial and compliance audits, compilations, reviews, internal audits, and consulting services. She has knowledge of several computerized systems and has, for many years, incorporated computerized auditing techniques in the engagements she has been involved with. She is active in various professional associations. Ms. Barie just completed her term as Chair of the Board of Directors of the American Institute of CPAs for the 2014-2015 year. Ms. Barie would serve the City as the engagement partner and will have the overall engagement responsibility for the City including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the City.

Technical Experience

During her career, Ms. Barie has served numerous governmental clients on behalf of the Firm including 10 municipalities, 3 counties, and 14 special districts / authorities all in Florida. She currently serves 5 such entities in Florida. A sample listing of governmental audit clients served by Ms. Barie is listed below.

•	City of Arcadia	•	City of Palmetto
•	City of Bradenton	•	City of Plant City
•	City of Naples	•	Town of Orange Park
•	City of North Port	•	Town of Fort Myers Beach

She has an extensive history of service to the accounting profession. From 2003-2006 and 2009-2013, she served as a member of the AICPA's governing Council and from 2010-2016, she was a member of the AICPA's Board of Directors. She served as Chair of the AICPA's Finance Committee from 2011-2013 and the National Accreditation Commission from 2008-2011. She has additionally been a member of the Institute's Compensation Committee, Audit Committee and Strategic Planning Committee, as well as the Member Advisory Panel and the Nominations Committee. She served as President of the Florida Institute of Certified Public Accountants from 2004-2005. Additionally, Ms. Barie serves as a member of the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting. She is also a member of the Firm's Audit and Accounting Committee. Serving in these capacities returns value to the profession and provides excellent current knowledge of accounting and auditing issues.

Professional Associations and Education

- Bachelor of Business Administration in Accounting from Stetson University
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)
- Member of the Association of Certified Fraud Examiners

Audit Training

Ms. Barie obtains more than 40 hours of relevant continuing professional education each year, including continuing education required by *Government Auditing Standards.* Ms. Barie attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA and FICPA sponsored courses, and various other courses. Listed below are just some of the training courses Ms. Barie has attended over the last three years:

- 2016 Single Audit Update (12 credit hours)
- 2016 FGFOA Annual Conference (10 credit hours)
- 2015 Audits of States, Local Governments & Non-Profit Organizations (6 credit hours)
- 2015 GAO Standards (7 credit hours)
- 2015 Fund Balance Reporting & Governmental Fund (5 credit hours)
- 2015 Governmental Accounting & Auditing Update-West (4 credit hours)
- 2014 Governmental & Nonprofit A&A Update (4 credit hours)

Wade Sansbury, CPA

Partner 941-741-2255
Bradenton, Florida wsansbury@mjcpa.com

Wade Sansbury is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in Florida and Georgia. Wade is a partner who works exclusively in the governmental sector of the Firm's audit practice. Wade has over 20 years of experience serving governmental clients. This experience has included serving counties, cities, and special districts. Wade will serve as the engagement quality assurance partner.

Technical Experience

During his career, Wade has served numerous governmental clients on behalf of the Firm including 23 municipalities, 4 counties, and 23 special districts / authorities. He currently serves 20 such entities in Florida. A sample listing of governmental audit clients served by Wade as partner is listed below.

•	City of Arcadia	•	City of North Port
•	City of Bradenton	•	City of Pensacola
•	City of Haines City	•	City of Plant City
•	City of Marco Island	•	Village of Islamorada
•	City of Naples	•	Town of Longboat Key

Professional Associations and Education

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

Wade has served on the Firm's Partner Advisory Board and is currently serving on the Firm's Executive Committee and as the Firm's Bradenton Office Managing Partner. Wade also currently serves on the Bradenton Area EDC Investor Relations Committee.

Audit Training

Wade annually exceeds the professional standards requirements requiring 80 hours of CPE every-two year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. Listed below are just some of the training courses Wade has attended over the last two years:

- 2015 National AICPA Governmental Accounting and Auditing Update, Washington, DC (16 credit hours)
- 2015 FGFOA – Panhandle Chapter Quarterly Meeting, Defuniak Springs, FL (Instructor) (8 credit hours)
- 2015 M&J Governmental Conference (Instructor and Participant) (16 credit hours)
- 2015 Predictive Index Management Workshop (14 credit hours)
- 2014 M&J Governmental Conference (Instructor and Participant) (16 credit hours)
- 2014 M&J Government and Not-for-Profit Update (8 credit hours)
- 2014 FICPA Ethics: Protecting the Integrity of Florida CPAs (4 credit hours)

Daniel Anderson, CPA

Manager 941-741-2213
Bradenton, Florida danderson@mjcpa.com

Daniel Anderson is a manager and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel is a manager who works exclusively in the governmental sector of the Firm's audit practice. Daniel has approximately 7 years of experience serving governmental clients. His experience covers governmental accounting and auditing and has provided audit services to numerous governmental and not-for-profit organizations, including cities, counties, school districts, and other entities. Daniel has significant experience with his client's computer systems. This includes specific experience with remote auditing via web access to client information. Daniel will have responsibility for developing the overall audit approach, supervision of staff, and will be a main contact point for the City.

Technical Experience

During his career, Daniel has served numerous governmental clients on behalf of the Firm including 13 municipalities, 1 county, and 5 special districts / authorities. He currently serves 10 such entities in Florida. A sample listing of governmental audit clients served by Daniel as manager is listed below.

•	City of Arcadia	•	City of Naples
•	City of Bradenton	•	City of Plant City
•	City of Haines City	•	Village of Islamorada
•	City of Marco Island	•	Town of Longboat Key

Professional Associations and Education

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

Audit Training

Daniel obtains more than 40 hours of relevant continuing professional education each year, including continuing education required by *Government Auditing Standards.* Daniel attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA and FICPA sponsored courses, and various other courses. Some of the relevant courses Daniel has taken over the past three years are listed below:

- 2015 M&J Governmental Conference (15 credit hours)
- 2015 Governmental and Not for Profit Update (12 credit hours)
- 2015 Single Audit Update (12 credit hours)
- 2015 CAFR Preparation Training (8 credit hours)
- 2014 M&J Governmental Conference (15 credit hours)
- 2014 Single Audit Update (10 credit hours)
- 2014 CAFR Preparation Training (8 credit hours)
- 2013 Clarity Standards Update (4 credit hours)

Partner & Staff Continuity

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the City, as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 90%** over the past three years are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

It is also our goal to minimize disruptions to the City by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from the City's annual audit. For your engagement we intend to ensure that the key team members (Ms. Barie and Mr. Anderson) will be returned to the City's engagement each year over the contract term unless changes are requested by the City. In any business, however, turnover is possible. When this happens, we will provide resumes if requested of suggested replacements and any changes in key personnel would always be discussed timely with City officials to their satisfaction.

Identification of Other Available Audit Partners and Other Key Professionals

It should be noted that we have additional managers and seniors who spend the majority of their time on governmental audits, and they are available on an as needed basis. These individuals could be utilized on the Government's audit as needed to ensure timely completion and delivery of services. All staff assigned to the engagement, meet the continuing education requirements of *Government Auditing Standards* issued by the Comptroller General of the United States.

On the following pages is information on several additional key individuals who are available to serve the City during the audit process.

Miller G. Edwards, CPA

Partner 478-464-8003
Macon, Georgia medwards@mjcpa.com

Miller is a member (i.e. partner) and a certified public accountant with Mauldin & Jenkins. His experience covers a variety of clients in Federal, state and local government. He is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins. He is a past member of the Firm's seven member Executive Committee, which governs the actions and directions of the Firm, and is a member of the Firm's Audit and Accounting (A&A) Committee. Miller would be available to serve as a supporting resource partner to the City.

Technical Experience

Beginning in June of 1986, Miller has twenty-nine (29) years of experience in providing public accounting services to the governmental sector, all of which has occurred as an auditor with Mauldin & Jenkins. Since becoming a partner, Mauldin & Jenkins has become the leader in auditing state and local governmental units in the Southeast, helping the Firm achieve the status of auditing the aggregation of more cities, counties, school systems, other local governmental units, state agencies and authorities than any other certified public accounting firm. Under Miller's leadership, Mauldin & Jenkins now serves approximately 300 governmental units. As a partner, Miller serves both large and small governmental units, and is involved directly, and indirectly, in serving over 70 such governmental entities over the past three (3) years (in the capacity of engagement partner in-charge or concurring review partner). A detailed listing of these clients served is available upon request.

Professional Associations and Education

- Bachelor of Business Administration in Accounting and Risk Management & Insurance from the University of Georgia in 1986
- Certified Public Accountant licensed by the States of Florida, Georgia, and Alabama
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Audit Training

Miller annually exceeds the minimum training requirements and standards. Listed below are just a few of the training courses Miller has attended over the last two years:

- 2015 University of Georgia's Carl Vinson Institute of Government Introductory and Intermediate Accounting and Financial Reporting to employees of State & Local Governments of Georgia (8 days of instruction) - Instructor
- 2015 M&J Annual Governmental Conference - Athens, Georgia - Instructor and Participant
- 2014 South Carolina GFOA Fall Conference, GASB Update - Myrtle Beach, South Carolina – Instructor
- 2014 M&J Annual Governmental Conference - Athens, Georgia - Instructor and Participant
- 2014 City of Dunwoody Accounting Conference - Government's Financial Distress - Instructor
- 2014 Georgia Society of CPA's Spring Governmental Workshop
- 2014 M&J GASB No.'s 67 & 68 Implementation Update

Miller is an instructor/consultant for the University of Georgia's Carl Vinson Institute of Government providing as much as 200 hours annually of continuing education to state and local government officials on the subjects of governmental accounting and financial reporting. He provides similar instructional services on behalf of the Government Finance Officers Association of South Carolina (GFOASC), Georgia Government Finance Officers Association (GGFOA) and the Government Finance Officers Association of Alabama (GFOAA), and is often a guest speaker at various governmental trade shows and conventions. In the past ten (10) years, he has been a speaker at each of the GGFOA's annual conferences on various subjects ranging from: panel member of experts, audit efficiency of governmental units; auditor independence; CAFR Prep 101; several GASB pronouncements implementation sessions; and, each year's Audit and Accounting (GASB) updates.

Miller was honored with the GGFOA's award for "Outstanding Service to the GGFOA" during the annual conference held in Savannah in October 2003, recognizing his leadership and effort in providing direction and training on various topics affecting local governmental entities. Further, on behalf of Mauldin & Jenkins, Miller accepted the GGFOA's *President's Award* recognizing Mauldin & Jenkins' efforts in the governmental arena in Georgia as of October 2007.

Joel Black, CPA
Partner 678-589-5102
Atlanta, Georgia jblack@mjcpa.com

Joel Black is a member (i.e. partner) and a certified public accountant with Mauldin & Jenkins. His experience covers a variety of clients in Federal, state and local government, and non-profit organizations. He currently serves on the Firm's Audit and Accounting (A&A) Committee, helping establish audit policies and answering technical questions for the firm's governmental partner group. Joel would be available to serve as a supporting resource partner to the City.

Technical Experience

Joel has over twenty-three years of experience in public accounting, twelve years of which was with KPMG LLP serving a wide range of government clients. He joined Mauldin & Jenkins in 2004, becoming a partner in 2005. He currently serves on the Firm's Audit and Accounting Committee, helping establish audit policies and answering technical questions for the Firm's governmental partner group. Joel also serves on the Executive Committee of the AICPA's Government Audit Quality Center and recently served as the chairman for one of five national AICPA task forces focused on improving the quality of Single Audits within the auditing profession. His task force encompasses improving the testing of internal controls and compliance. Among his duties include rewriting three chapters of the AICPA Audit Guide on Government Auditing Standards and OMB Circular A-133 Audits. While at KPMG, he served as one of six managers within the Firm who were GASB Statement No. 34 technical resources–answering questions on behalf of the Firm's Department of Professional Practice for KPMG personnel around the country. As a partner, Joel serves both large and small governmental units, and is involved directly, and indirectly, in serving over 30 such governmental entities over the past three (3) years (in the capacity of engagement partner in-charge or concurring review partner). A detailed listing of these clients served is available upon request.

Professional Associations and Education

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

Audit Training

Joel annually exceeds the minimum training requirements and standards. Listed below are just a few of the training courses he has attended over the last two years:

- 2015 M&J Sponsored Training on GASB 68 – Charleston, SC - Instructor
- 2015 M&J Annual Governmental Conference - Athens, Georgia - Instructor and Participant
- 2015 GSCPA, Non-Profit Accounting and Auditing Conference - Instructor
- 2014 AICPA National Government and Not-for-Profit Training Prog. – Las Vegas – Instructor
- 2014 Georgia Government Finance Officers Association Annual Conference – Instructor
- 2014 M&J Annual Governmental Conference - Athens, Georgia - Instructor and Participant
- 2014 City of Dunwoody Accounting Conference - Instructor
- 2014 Georgia College Business Officers Annual Conference - Instructor
- 2014 TSCPA, GASB Update and Pension Accounting – Chattanooga, TN - Instructor

Other Staff Resources (Technology Services and Fraud Examinations)

We have individuals with extensive experience and certifications relative to Information Systems Technology as well Fraud Examinations. The following two (2) individuals are available to be of service to the City should the need arise.

Randy Upchurch, CISA and CISSP
Director of Technology Services

Randy has twenty-four (24) years of experience, in information technology (IT) auditing and information security operations and management. Randy has experience working on IT audits that are part of CAFR financial audits. His industry experience includes state and local governments, healthcare administration; life, health and disability insurance in both the public and not-for-profit sectors including two (2) Fortune 500 companies.

Randy has experience serving as a Legislative Information Technology (IT) Auditor for the State of Tennessee Comptroller of the Treasury. His roles and responsibilities included:

- IT audits and CAFR audits of county governments (clerks of courts, property assessor, general ledger, accounts payable, payroll and motor vehicles);
- General and application audits of county government systems;
- Annual IT audit of the Local Government Data Processing Corporation (LGDPC);
- Annual audit of the State District Attorneys General (Fraud and Economic Crimes, Governor's Drug Task Force and Title IV-D Child Support divisions).

Randy has experience in the audits of general controls, application controls as well as electronic audit sampling and data extraction. Randy has also worked on the annual equivalent of a SOC for the Local Government Data Processing Corporation (LGDPC). LGDPC software included general ledger, payroll, accounts payable, clerks of courts, motor vehicle and property assessor applications. In addition to county governments, Randy also has served on audits of the State District Attorneys General (Fraud and Economic Crimes, Governors Drug Task Force, Title IV-D Child Support).

He has extensive experience in SOX, SOC1, HIPAA / HITECH, and GLBA compliance program implementation, testing and reporting. His technical expertise includes performing computer forensic investigations, vulnerability and risk assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Randy has:

- Managed and performed regulatory compliance reviews including: Gramm Leach Bliley Act, Sarbanes Oxley, HIPAA and HITECH
- Managed and performed technical audit and security assessments of computer systems (penetration testing, vulnerability assessments, and application reviews)
- Managed Information Technology Operations (Network and Host Security, Identity and Access Management, Information Security Program Development and Implementation)
- Managed and performed SSAE 16 Service Organization Controls Audits (SOC 1, 2, 3)
- Performed and managed Information Technology CAFR audits for the State of Tennessee Comptroller of the Treasury.

Degree/Certifications and Audit Training

Randy is a graduate of Tennessee Technological University with a Bachelor of Science degree in accounting. Randy has obtained and instructed a significant amount of continuing professional education over the last three years including:

- SANS Forensics and Incident Response
- SANS PCI / DSS
- SANS Security Essentials

Professional and Civic Activities

Randy holds the Certified Information Systems Auditor (CISA) designation from the Information Systems Audit and Control Association (ISACA) and the Certified Information Systems Security Professional (CISSP) designation from the International Information Systems Security Certification Consortium (ISC).

Randy is professionally affiliated with: Information Systems Audit and Control Association; International Information Systems Service Certification Consortium (ISC)2; and, Information Systems Security Association.

Kris Trainor, CPA and CFE
Certified Fraud Examiner

Kris Trainor is a partner with Mauldin & Jenkins. Kris received his BBA in Accounting from Georgia Southern University. Since joining Mauldin & Jenkins in 1995, Kris has worked primarily on audit and consulting engagements. His experience ranges from fraud examinations, agreed-upon procedures, internal audits, financial statement audits, lender compliance, mortgage company audits, governmental audits, and loan servicing compliance audits. He also has audit and inventory experience in the manufacturing industry. Kris is a member of the American Institute of Certified Public Accountants, the Georgia Society of Certified Public Accountants, the Association of Certified Fraud Examiners, Beta Gamma Sigma, and Beta Alpha Psi.

Other Staff Auditors & Accountants

Prior experience with government audits is as important for the staff as it is for management. Experience in governmental accounting and auditing minimizes the amount of time the staff will require to fully understand the complexities of the operations and financial accounting and reporting systems. Prior experience also enables the staff to recognize problems early in the engagement. This, in turn, allows the desired early consideration and resolution of problems. All staff assigned to the City's engagement will have prior experience serving government clients and/or will have substantial government audit training. All staff assigned to the City will be on-site throughout the entire engagement.

We would like to stress the fact that the majority of our governmental staff work on state and local governments 100% of their time. This reduces the "learning curve" on most all audits by reducing the amount of "on-site training" that occurs at most national accounting firms. This is very evident in our proposed hours, which are typically much less than that of other firms. Our staff knows what is required and how to get the work done efficiently and effectively. Our staff members understand the laws and regulations specifically pertinent to Florida entities. We also normally have more high-level hours of service by our partners and managers (in the conduct of fieldwork) than the national firms, thereby reducing redundancy and other audit engagement inequities. We bring our experience to the field where timely decisions can be made.

Tab E
Firm's Resources and Experience with Governmental Entities

E) Firm's Resources and Experience with Governmental Entities

We believe our Firm is qualified, and has the experience and capacity to serve the City on our own without the help of additional accounting firms or other third party solutions. As such, our proposal includes information only on our Firm and our relevant experience.

Tab F
Client References

F) Client References

Local Office Relevant Experience with Governmental Audits

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

1) City of Pensacola, Florida

General Information	City government with a population of approximately 52,000. City has assets of approximately $605 million and annual revenues of approximately $165 million. The City provides numerous services including: natural gas service, solid waste collection and disposal, airport operations, port operations, public safety, parks and recreation, community development, and other customary services.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133 and the Florida State Single Audit requirements. Preparation of CAFR and the maintenance of the GFOA Certificate.
Dates	September 30, 2013 through present
Partners / Manager	Wade Sansbury and Craig Moye
Total Hours	700 hours
Contact Information	Ms. Laura Picklap - (850) 435-1822 – Fax (850)-435-1611 lpicklap@cityofpensacola.com

2) City of North Port, Florida

General Information	City government with a population of approximately 60,000. City has assets of approximately $507 million and annual revenues of approximately $95 million. The City provides numerous services including: water & sewer, solid waste, and other customary services.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of CAFR and Certificate of Achievement awarded by GFOA.
Dates	September 30, 2013 through present
Partners/Manager	Tommye Barie, Wade Sansbury and Jennifer Ruffino-Cook
Total Hours	600 hours
Contact Information	Mr. Peter Lear, Finance Director - (941) 429-7119 - Fax (941)-429-7195 plear@cityofnorthport.com

3) City of Bradenton

General Information	City government with a population of approximately 51,000. City has assets of approximately $232 million and annual revenues of approximately $102 million. The City provides numerous services including: water, sewer, stormwater, solid waste collection and disposal, public safety, parks and recreation, community development, and other customary services.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133 and the Florida State Single Audit requirements. Preparation of CAFR and the maintenance of the GFOA Certificate.
Dates	1970 through present
Partners / Manager	Tommye Barie and Wade Sansbury and Daniel Anderson
Total Hours	600 hours
Contact Information	Mr. Carl Callahan, City Administrator - (941) 932-9461 – Fax (941)-932-9545Carl.Callahan@cityofbradenton.com

4) City of Marco Island

General Information	City government with a population of approximately 16,700. City has assets of approximately $412 million and annual revenues of approximately $63 million. The City provides numerous services including: water, sewer, solid waste collection and disposal, public safety, parks and recreation, community development, and other customary services.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of CAFR and the maintenance of the GFOA Certificate.
Dates	2013 through present
Partners / Manager	Tommye Barie, Wade Sansbury and Daniel Anderson
Total Hours	500 hours
Contact Information	Guillermo Polanco, Finance Director - (239) 389-5016 - Fax (239)-394-4286 gpolanco@cityofmarcoisland.com

5) City of Haines City

General Information	City government with a population of approximately 21,000. City has assets of approximately $139 million and annual revenues of approximately $31 million. The City provides numerous services including: water, sewer, stormwater, solid waste collection and disposal, public safety, parks and recreation, community development, and other customary services.
Scope & Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of CAFR and the maintenance of the GFOA Certificate.
Dates	2012 through present
Partners / Manager	Wade Sansbury and Jennifer Ruffino-Cook
Total Hours	400 hours
Contact Information	Kari Giddens, Interim Finance Director - (863) 421-9902 - Fax (863)-421-3663 kgiddens@hainescity.com

The Firm currently provides over 65,000 hours of service to over 300 governmental units in the Southeast on an annual basis. Mauldin & Jenkins currently has one contract to perform services specified in Miami-Dade, Broward and Palm Beach counties. There are no subcontractors doing work for us in that respective area.

We do not have any pending lawsuits at all nor have we had any judgments from lawsuits in the last three years.

Tab G
Required Forms, Attachments, and Value-Added Benefits

SECTION 4.0 PRICE PROPOSAL (20 Points)

THIS FORM IS REQUIRED

1. Total All-Inclusive Maximum Price for the audit engagement for Fiscal Year 2016 through Fiscal Year 2018 financial statements by year. The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

2. The City will not be responsible for expenses incurred in preparing and submitting the technical and price proposal. Such costs should not be included in the proposal.

3. Table 1 of cost proposal should include the following information:

   a. Name of Firm
   b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City.
   c. Rates by Partner, Specialist, Supervisory and Staff Level Times and Hours Anticipated for Each.

4. Table 1 – Schedule of Professional Fees and Expenses for the Audits of the Fiscal Year 2016 Financial Statements of Supporting Schedule for Independent Auditing Services (Three Year Initial Cost)

Item	Description	Rates	Estimated Hours	Total
1.	Partners	$ 275	100	$ 27,500
2.	Managers	$ 170	240	$ 40,800
3.	Supervisory Staff	$ 130	360	$ 46,800
4.	Expenses	$		$ 4,500
			2016 **Total**	$ 119,600

5. All estimated out-of-pocket expenses should be presented in Table 1. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

6. Rates for Additional Professional Services: If it should become necessary for the City to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract

This proposed fee is for audit of the City's financial statements, Federal Single Audit, and State Single Audit. Fees for additional projects will be negotiated separately.

SECTION 4.0 PRICE PROPOSAL (20 Points)

THIS FORM IS REQUIRED

1. Total All-Inclusive Maximum Price for the audit engagement for Fiscal Year 2016 through Fiscal Year 2018 financial statements by year. The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

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   a. Name of Firm
   b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City.
   c. Rates by Partner, Specialist, Supervisory and Staff Level Times and Hours Anticipated for Each.

4. Table 1 – Schedule of Professional Fees and Expenses for the Audits of the Fiscal Year 2016 Financial Statements of Supporting Schedule for Independent Auditing Services (Three Year Initial Cost)

Item	Description	Rates	Estimated Hours	Total
1.	Partners	$ 275	100	$ 27,500
2.	Managers	$ 170	250	$ 42,500
3.	Supervisory Staff	$ 130	365	$ 47,450
4.	Expenses	$		$ 4,500
			2017 **Total**	$ 121,950

5. All estimated out-of-pocket expenses should be presented in Table 1. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

6. Rates for Additional Professional Services: If it should become necessary for the City to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract

This proposed fee is for audit of the City's financial statements, Federal Single Audit, and State Single Audit. Fees for additional projects will be negotiated separately.

SECTION 4.0 PRICE PROPOSAL (20 Points)

THIS FORM IS REQUIRED

1. Total All-Inclusive Maximum Price for the audit engagement for Fiscal Year 2016 through Fiscal Year 2018 financial statements by year. The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

2. The City will not be responsible for expenses incurred in preparing and submitting the technical and price proposal. Such costs should not be included in the proposal.

3. Table 1 of cost proposal should include the following information:

   a. Name of Firm
   b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City.
   c. Rates by Partner, Specialist, Supervisory and Staff Level Times and Hours Anticipated for Each.

4. Table 1 – Schedule of Professional Fees and Expenses for the Audits of the Fiscal Year 2016 Financial Statements of Supporting Schedule for Independent Auditing Services (Three Year Initial Cost)

Item	Description	Rates	Estimated Hours	Total
1.	Partners	$ 275	100	$ 27,500
2.	Managers	$ 170	255	$ 43,350
3.	Supervisory Staff	$ 130	380	$ 49,400
4.	Expenses	$		$ 4,500
			2018 **Total**	$ 124,750

5. All estimated out-of-pocket expenses should be presented in Table 1. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

6. Rates for Additional Professional Services: If it should become necessary for the City to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract

This propoed fee is for audit of the City's financial statements, Federal Single Audit, and State Single Audit. Fees for additional projects will be negotiated separately.

between City and the firm. Any such additional work agreed to between City and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the dollar cost bid.

7. Option to Renew for Two (2) Additional Year(s) - The initial contract prices resultant from this solicitation shall prevail for a three (3) year period from the contract's initial effective date. Prior to, or upon completion of that initial term, at the City's sole discretion, the City shall have two (2) options to renew the contract on a year-by-year basis.

8. Manner of Payment: Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month.

[Signature is required at the end of this Section 4.0]

Signature of Official:	Tommye E. Barie
Name (typed):	Tommye E. Barie, CPA
Title:	Partner
Firm:	Mauldin & Jenkins, LLC
Date:	12.5.16

END OF SECTION

SECTION 7.0 EXHIBIT A

CITY OF NORTH MIAMI BEACH
REQUEST FOR PROPOSAL
INDEPENDENT AUDITING SERVICES
RFP# 2016-05A
QUESTIONNAIRE

In addition to submitting the information as requested in this RFP, please complete this questionnaire which would standardize the information received from the various firms. This information may or may not have been included in the proposal documents submitted.

1. Name of the Certified Public Accountants:
   Mauldin & Jenkins, LLC

2. Name and title of person authorized to represent the proposer:
   Tommye E. Barie, CPA

3. Name, address and phone number of contact person in Certified Public Accountant firm:
   Tommye E. Barie 1401 Manatee Avenue West, Suite 1200 Bradenton, Florida 34205 (941) 747-4483

4. State whether your firm is local, regional, national or international.
   Regional

5. State the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other audit professional staff employed at that office.
   Bradenton, Florida

   Partenrs 7 Supervisors 3

   Managers 7 Seniors 2 Other Audit Professional Staff 14

6. Number of professional audit staff:

   a. From this office: 33

   b. From all offices combined: 260

7. Number of years the firm is in business: 98

8. Licensing: (as applicable)

   A. APPLICANT'S STATE OF FLORIDA DEPARTMENT OF PROFESSIONAL REGULATION LICENSE WITH APPROPRIATE BOARD NUMBER AD0007585
   (Attach copies of all applicable certifications to Proposer Exhibit Section)
   B. CERTIFICATIONS (IF APPLICABLE)
   N/A
   (Attach copies of all applicable certifications to Proposer Exhibit Section)
   C. FEDERAL EMPLOYERS IDENTIFICATION NUMBER
   58-0692043
   D. Tax Identification Number (TIN)
   58-0692043

9. Are bond issues and special reports based on time and rates used for the regular audit?

Yes ☒ No ☐

10. Will the Proposer offer brief consultations over the phone at no extra cost?

Yes ☒ No ☐

11. Are the audit papers available to authorized representatives of the cognizant Federal or State Audit Agency, the City and/or successor auditing firms at no extra charge?

Yes ☒ No ☐

12. Describe recent local and regional office auditing experience, as principal auditor, similar to the type of audit requested. List projects of comparable type, size and complexity.

Municipal Client Name	Description of Services Rendered	Project Manager	Contract Value	Fiscal Year Start/End Date	Client Contact Name	Client Contact Phone Number
City of Pensacola	Financial audits, Federal & State single audits	Wade Sansbury Craig Moye	$99,700 Annually	2013/2017	Ms. Laura Picklap	850.435.1822
City of North Port	Financial audits, Federal & State single audits	Tommye Barie Wade Sansbury	$59,000 Annually	2013/2017	Mr. Peter Lear	941.429.7119
City of Marco Island	Financial audits, Federal & State single audits	Wade Sansbury Daniel Anderson Tommye Barie	$62,000 Annually	2013/2017	Mr. Gil Polanco	239.389.5016
City of Naples	Financial audits, Federal & State single audits	Wade Sansbury Daniel Anderson Tommye Barie	$85,000 Annually	2006-2020	Ms. Ann Marie Ricardi	239.213.1822
Islamorada, Village of Islands	Financial audits, Federal & State single audits	Wade Sansbury Daniel Anderson Tommye Barie	$48,000 Annually	2013/2017	Ms. Maria Aguilar	305.664.6445

13. Describe the local office's capability to audit computerized systems, including the number and classifications of personnel skilled in computer systems who will work on the audit.

All senior level personnel assigned to this engagement have extensive capability to audit computerized systems. Additionally, Randy Upchurch, Lisa Lissp, our Director of Technology Services will be consulted during the planning and risk assessment segments of the audit related to IT systems and controls. He will happily travel as needed to provide assistance during other phases of the engagement.

14. Give a brief description of any computer-assisted techniques expected to be used in the course of the audit.

See attached.

15. Describe litigation claims made against your firm. Please provide the following information.

Name of Company filing Claim	Magnitude of the Claim ($ Value)	Reason for the Claim	Date Claim Filed	Outcome

16. Attach three (3) letters of recommendation from local government clients in which the firm served as principal auditors.

See attached.

Licensed to Practice in the State of Florida and in Good Standing with the SEC

Mauldin & Jenkins, LLC affirms that is licensed to practice in the State of Florida and is in good standing with the Securities and Exchange Commission. Please see our Florida license below:

RICK SCOTT, GOVERNOR KEN LAWSON, SECRETARY

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

LICENSE NUMBER
AD0007555

The ACCOUNTANCY CORPORATION
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2017

MAULDIN & JENKINS, CERTIFIED PUBLIC ACCOUNTANTS, LLC
MAULDIN & JENKINS
1301 6TH AVE W SUITE 600
BRADENTON FL 34205-7440

ISSUED: 12/08/2015 DISPLAY AS REQUIRED BY LAW SEQ # L1512080001065

Extent of the Use of EDP Software in the Engagement

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

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

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

City of Bradenton, Florida

Carl Callahan
City Administrator

101 Old Main Street
Bradenton, FL 34205-7865

September 15, 2016

To Whom It May Concern:

I have had the pleasure of working with the professionals of Mauldin & Jenkins, LLC, for the past several years as they have provided financial auditing, compliance auditing, and consulting services for the City of Bradenton. They have provided these services by the use of knowledgeable and experienced staff whose specific governmental experience has been invaluable as they possessed a comprehensive understanding of the issues governmental entities face on a daily basis.

I am happy to recommend Mauldin & Jenkins for your upcoming audit service needs. Please feel free to contact me with any questions.

Sincerely,

Carl Callahan, City Administrator

CC/rr

Phone: (941) 932-9461 Carl.callahan@cityofbradenton.com Fax: (941) 932-9547

PENSACOLA
THE UPSIDE of FLORIDA

City of Pensacola
222 West Main Street
Pensacola, Florida 32502

To Whom It May Concern:

Mauldin & Jenkins, LLC has provided our entity with independent audit services of our financial statements for the past several years. These services have been professionally conducted timely and without budget over runs with knowledgeable and experienced governmental staff. I would recommend their firm for your upcoming audit service needs.

If you have any questions, feel free to contact me.

Sincerely,

Laura Picklap

Laura Picklap, CPA
Accounting Services Manager

PENSACOLA
DIAL 311 FOR CITY SERVICES

Elected
Rick M. Crosby, Chair
Diane D. Lauritsen, Ph.D., Vice-Chair
Susan I. Mellichamp, Secretary-Treasurer
H. Mac Jenkinson
John W. Burn

Ex-Officio
Linda Page, Mayor
Mark Smith, Chair
Water Supply Committee, Town Council

Clay Duffie, General Manager

November 14, 2014

Mr. Miller G. Edwards, CPA, Partner
Mauldin & Jenkins, LLC
300 Mulberry St.
Suite 300
Macon, GA 31201

Dear Mr. Miller:

The Commissioners of Mount Pleasant Waterworks would like to express their sincere thanks and appreciation for the excellent audit of our financials for Fiscal Year 2014, especially being a first time audit. This is a testament to the professionalism and knowledge of David Irwin and Grant Davis. David's presentation to the Commissioner was very good and provided excellent feedback on the audit. We also appreciate your review and guidance regarding our Comprehensive Annual Financial Report.

We are looking forward to next year's audit.

If I may be of further assistance to you, please don't hesitate to contact me at (843) 971-7501 or by email at clayduffie@mpwonline.com.

Sincerely,

MOUNT PLEASANT WATERWORKS

Clay Duffie
General Manager

Cc: Mount Pleasant Waterworks Commissioners

COMMISSIONERS OF PUBLIC WORKS OF THE TOWN OF MOUNT PLEASANT
1619 Rifle Range Road · Post Office Box 330 · Mount Pleasant, South Carolina 29465-0330 · Phone 843-884-9626 · FAX 843-849-2227 · www.mountpleasantwaterworks.com

Suwanee River Water Management District
9225 CR 49
Live Oak, FL 32060

To Whom It May Concern:

Mauldin & Jenkins, LLC has provided our entity with independent audit services of our financial statements for the past several years. These services have been professionally conducted timely and without budget over runs with knowledgeable and experienced governmental staff. I would recommend their firm for your upcoming audit service needs.

If you have any questions, feel free to contact me.

Sincerely,

Mike Hopkins
Executive Director
Newton County Water & Sewerage Authority
11325 Brown Bridge Road
Covington, Georgia 30016
Main Office: 770-787-1375
www.ncwsa.us

8.4 PROPOSAL SIGNATURE PAGE FOR SOLE PROPRIETOR OR PARTNERSHIP

The full names and residences of persons, partners or firms interested in the foregoing Proposal, as principals, are as follows:

Mauldin & Jenkins, LLC

Tommye E. Barie & Wade Sansbury Representing the firm

1401 Manatee Avenue West, Suite 1200

Bradenton, Florida 34205

PROPOSER

Mauldin & Jenkins, LLC
(FIRM NAME)

Witnesses:

(SEAL)

Tommye E. Barie tbarie@mjcpa.com
SIGNATURE AND E-MAIL ADDRESS

Tommye E. Barie, CPA
PRINT NAME

Partner
Title (Sole Proprietor or Partner)

Post Office Address: 1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205

(941) 747-4483
TELEPHONE

CITY in which fictitious name is registered.

N/A
Attach a copy of proof of registration

8.5 DRUG-FREE WORKPLACE PROGRAM

IDENTICAL TIE BIDS - Preference shall be given to businesses with drug-free workplace programs. Whenever two or more bids which are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, a bid received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie bids will be followed if none of the tied vendors have a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

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

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

Tommye E. Barie — Tommye E. Barie, CPA
VENDOR'S SIGNATURE — PRINTED NAME

Mauldin & Jenkins, LLC
NAME OF COMPANY

8.6 SOLICITATION, GIVING, AND ACCEPTANCE OF GIFTS POLICY

Florida Statute 112.313 prohibits the solicitation or acceptance of Gifts. - "No Public officer, employee of an agency, or candidate for nomination or election shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the public officer, employee, or candidate would be influenced thereby.""... The term 'public officer' includes any person elected or appointed to hold office in any agency, including any person serving on an advisory body."

The City of North Miami Beach policy prohibits all public officers, elected or appointed, all employees, and their families from accepting any gifts of any value, either directly or indirectly, from any contractor, vendor, consultant, or business with whom the City does business. Only advertising office stationery or supplies of small value are exempt from this policy - e.g. calendars, note pads, pencils.

The State of Florida definition of "gifts" includes the following:

Real property or its use,
Tangible or intangible personal property, or its use,
A preferential rate of terms on a debt, loan, goods, or services,
Forgiveness of indebtedness,
Transportation, lodging, or parking,
Membership dues,
Entrance fees, admission fees, or tickets to events, performances, or facilities,
Plants, flowers or floral arrangements

Services provided by persons pursuant to a professional license or certificate. Other personal services for which a fee is normally charged by the person providing the services. Any other similar service or thing having an attributable value not already provided for in this section. To this list, the City of North Miami Beach has added food, meals, beverages, and candy.

Any contractor, vendor, consultant, or business found to have given a gift to a public officer or employee, or his/her family, will be subject to dismissal or revocation of contract.

As the person authorized to sign the statement, I certify that this firm will comply fully with this policy.

Tommye E. Barie	Tommye E. Barie, CPA
SIGNATURE	PRINTED NAME
Mauldin & Jenkins, LLC	Partner
NAME OF COMPANY	TITLE

Failure to sign this page shall render your bid non-responsive.

8.7 SOURCE OF INFORMATION

How did you find out about this solicitation? Check all that applies.

1. www.Citynmb.com	[ ]	
2. www.demandstar.com	[X]	
3. Daily Business Review	[ ]	
4. The Miami Herald	[ ]	
5. Referral/word-of-mouth	[ ]	Specify Source: _____
6. Search Engine/Internet search	[ ]	
7. E-mail, newsgroup, online chat	[ ]	Specify Source: _____
8. Banner or Link on another website	[ ]	
9. Flyer, newsletter, direct mail	[ ]	Specify Source: _____
Other	[ ]	Specify Source: _____

Please note: This survey form is used for internal Procurement purposes only.

8.8 INDEMNIFICATION CLAUSE

The Contractor shall indemnify, defend and hold harmless the City Council, the City of North Miami Beach and their agents and employees from and against all claims, damages, losses and expenses (including attorney's fees) arising out of or resulting from the contractor's performance of the work, provided that any such claim, damage, loss or expense (1) is attributable to bodily injury, sickness, disease or death, or to injury to or damage to or destruction of property including the loss of use resulting there from, and (2) is caused in whole or in part by any breach or default by Contractor or negligent act or omission of the Contractor, any Subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder.

Tommye E. Barie, CPA — Tommye E. Barie — 12-5-16
Proposer's Name — Signature — Date

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

SWORN TO AND SUBSCRIBED before me, the under signed authority,

Tommye E. Barie who, after first being sworn by me, affixed his/her
[name of individual signing]
signature in the space provided above on this 5 day of December, 20 16

NOTARY PUBLIC

CARA KRUSCH
Notary Public, State of Florida
My Comm. Expires June 13, 2017
Commission No. FF 27370

8.9 SWORN STATEMENT PURSUANT TO SECTION 287.133 (3) (a), FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to the **CITY OF NORTH MIAMI BEACH, FLORIDA**

   By: Tommye E. Barie, CPA
   (print individual's name and title)
   For: Mauldin & Jenkins, LLC
   (print name of entity submitting sworn statement)

   whose business address is: 1401 MAnatee Avenue West, Bradenton, Florida 34205

   and (if applicable) its Federal Employer Identification Number (FEIN) is: 58-0692043
   (If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____ - _____ - _____).

2. I understand that a "public entity crime" as defined in Paragraph 287.133 (1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentations.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133 (1) (b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or non contendere.

4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:

   1. A predecessor or successor of a person convicted of a public entity crime; or

   2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers' directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1) (e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, and partners, shareholders, employees, members, and agents who are active in management of an entity.

6. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Indicate which statement applies).

☒ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Tommye E. Barie
Signature

Sworn to and subscribed before me this 5 day December, 2016

Personally known Tommye E. Barie Cara Krusch
OR _____ Name of Notary
Produced identification _____ Notary Public – State of Florida

CARA KRUSCH
Notary Public, State of Florida
My Comm. Expires June 13, 2017
Commission No. FF 27370

8.10 ANTI-KICKBACK AFFIDAVIT

STATE OF FLORIDA }
} SS:
COUNTY OF Manatee }

I, the undersigned, hereby duly sworn, depose and say that no portion of the sum herein bid will be paid to any employees of the City of North Miami Beach, as a commission, kickback, reward or gift, directly or indirectly by me or any member of my firm or by an officer of the corporation.

By: [signature]

Title: Partner

Sworn and subscribed before this

5 day of December, 2016

[signature]

Notary Public, State of Florida

Cara Krusch

(Printed Name)

My commission expires: June 13, 2017

CARA KRUSCH
Notary Public, State of Florida
My Comm. Expires June 13, 2017
Commission No. FF 27370

8.11 NON-COLLUSIVE AFFIDAVIT

STATE OF FLORIDA }
} SS:
COUNTY OF Manatee }

Tommye E. Barie, CPA being first duly sworn, deposes and says that:

a) He/she is the Partner, (Owner, Partner, Officer, Representative or Agent) of Mauldin & Jenkins, LLC the Proposer that has submitted the attached Proposal;

b) He/she is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;

c) Such Proposal is genuine and is not collusive or a sham Proposal;

d) Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Proposer, firm, or person to submit a collusive or sham Proposal in connection with the Work for which the attached Proposal has been submitted; or to refrain from proposing in connection with such work; or have in any manner, directly or indirectly, sought by person to fix the price or prices in the attached Proposal or of any other Proposer, or to fix any overhead, profit, or cost elements of the Proposal price or the Proposal price of any other Proposer, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed work;

e) The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Proposer or any other of its agents, representatives, owners, employees or parties in interest, including this affiant.

Signed, sealed and delivered
in the presence of:

Witness

Witness

By: Tommye E. Barie

Tommye E. Barie, CPA
(Printed Name)

Partner
(Title)

ACKNOWLEDGMENT

STATE OF FLORIDA }
} SS:
COUNTY OF Manatee }

BEFORE ME, the undersigned authority personally appeared Tommye E. Barie to me well known and known by me to be the person described herein and who executed the foregoing Affidavit and acknowledged to and before me that Tommye E. Barie executed said Affidavit for the purpose therein expressed.

WITNESS, my hand and official seal this 5 day of December, 2016.

My Commission Expires: June 13, 2017

Cara Krusch

Notary Public State of Florida at Large

CARA KRUSCH
Notary Public, State of Florida
My Comm. Expires June 13, 2017
Commission No. FF 27370

8.12 PROPOSER QUESTIONNAIRE

1. Today's Date: _____
2. Name of Company Submitting Proposal: Mauldin & Jenkins, LLC
3. How many years has your firm been in business under its present business name?: 98
3. Under what other former name(s) has your firm operated? N/A

4. Have any similar agreements held by proposer for a similar project to the proposed project ever been canceled? Circle one: (No) Yes If yes, please explain: _____

5. Has the proposer or any principals of the firm failed to qualify as a responsible proposer, refused to enter into a contract after an award has been made, failed to complete a contract during the past five (5) years, or been declared to be in default in any contract in the last five (5) years? Circle one: (No) Yes
If yes, please explain: _____

6. Has the proposer or any principals of the firm ever been declared bankrupt or reorganized under Chapter 11 or put into receivership? Circle one: (No) Yes
If yes, please explain and give date, court jurisdiction, action taken, and any other explanation deemed necessary: _____

7. Indicate registration, license numbers or certificate numbers for the businesses or professions, which are the subject of this RFP. Please attach certificate of competency and/or State registration. _____
Mauldin & Jenkins, LLC; Tommye E. Barie, Wade P. Sansbury

8. List the pertinent experience of the key individuals of your firm (continue on insert sheet if necessary):
See attachement.

9. State the name and title of the individual who will have personal management of the work: _____
Tommye E. Barie, Partner

10. State the name and address of attorney, if any, for the firm: N/A

11. State the names and addresses of all businesses and/or individuals who own an interest of more than five percent (5%) of the Proposer's business and indicate the percentage owned of each such business and/or individual: N/A

12. State the names, addresses and the type of business of all firms that are partially or wholly owned by Proposer: N/A

13. Bank references:

BANK NAME	ADDRESS (CITY, STATE, ZIP)	PHONE NUMBER
Wells Fargo	360 Interstate North Parkway SE, 5th Floor Atlanta, GA 30339	(404) 654-7097

14. Firm has attached a current Certificate of Liability Insurance? Yes No

15. Litigation/Judgements/Settlements/Debarments/Suspensions – Submit information on any pending litigation and any judgements and settlements of court cases relative to providing the services requested herein that have occurred within the last three (3) years. Also indicate if your firm has been debarred or suspended from bidding or proposing on a procurement project by any government entity during the last five (5) years. N/A

16. Disclosure of Conflict of Interest

VENDOR SHALL DISCLOSE BELOW, TO THE BEST OF HIS OR HER KNOWLEDGE, ANY CITY OF NORTH MIAMI BEACH OFFICER OR EMPLOYEE, OR ANY RELATIVE OF ANY SUCH OFFICER OR EMPLOYEE AS DEFINED IN SECTION 112.3135, *FLORIDA STATUTES*, WHO IS AN OFFICER, PARTNER, DIRECTOR OR PROPRIETOR OF, OR HAS A MATERIAL INTEREST IN THE VENDOR'S BUSINESS OR ITS PARENT COMPANY, ANY SUBSIDIARY, OR AFFILIATED COMPANY, WHETHER SUCH CITY OFFICIAL OR EMPLOYEE IS IN A POSITION TO INFLUENCE THIS PROCUREMENT OR NOT.

Name	Relationship
N/A	

Mauldin & Jenkins, LLC
FIRM NAME

Tommye E. Barie
SIGNATURE OF AUTHORIZED AGENT

Tommye E. Barie, Partner
NAME & TITLE, TYPED OR PRINTED

STATE OF Florida)
) SS
COUNTY OF Manatee)

The foregoing instrument was sworn to and subscribed before me this 5 day of December, 2016 by Tommye E. Barie who is personally known to me or produced _____ as identification.

Cara K

NOTARY PUBLIC, State of Florida Commission No.: FF 27370
Print Name: Cara Krusch Commission Expires: June 13, 2017
SEAL
(if Corporation)

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER	
AC0016967	

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2016

BARIE, TOMMYE ELAM
MAULDIN & JENKINS, LLC
1301 6TH AVENUE W STE 600
BRADENTON FL 34205

ISSUED: 09/15/2014 DISPLAY AS REQUIRED BY LAW SEQ # L1409150000651

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER	
AC45811	

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2017

SANSBURY, WADE PATTEN
627 147TH CT NE
BRADENTON FL 34212

ISSUED: 10/21/2015 DISPLAY AS REQUIRED BY LAW SEQ # L1510210001755

8.12 Proposer Questionnaire
Attachment

During her career, Ms. Barie has served numerous governmental clients on behalf of the Firm including 10 municipalities, 3 counties, and 14 special districts / authorities all in Florida. She currently serves 5 such entities in Florida. A sample listing of governmental audit clients served by Ms. Barie is listed below.

- City of Arcadia
- City of Bradenton
- City of Naples
- City of North Port
- City of Palmetto
- City of Plant City
- Town of Orange Park
- Town of Fort Myers Beach

During his career, Wade has served numerous governmental clients on behalf of the Firm including 23 municipalities, 4 counties, and 23 special districts / authorities. He currently serves 20 such entities in Florida. A sample listing of governmental audit clients served by Wade as partner is listed below.

- City of Arcadia
- City of Bradenton
- City of Haines City
- City of Marco Island
- City of Naples
- City of North Port
- City of Pensacola
- City of Plant City
- Village of Islamorada
- Town of Longboat Key

MAULDIN & JENKINS

INDEPENDENT AUDITOR'S REPORT

To the City Commission
City of North Miami Beach, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information for the **City of North Miami Beach, Florida** (the "City"), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

1401 MANATEE AVENUE WEST, SUITE 1200 • BRADENTON, FLORIDA 34205 • 941-747-4483 • FAX 941-747-6035 • www.mjcpa.com
MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (on pages xxi through xxviii) and the schedule of proportionate share of the net pension liability and related ratios, schedule of employer contributions, and schedule of funding progress for other postemployment benefits (on pages 48 through 50) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's basic financial statements. The schedule of revenues, expenses, and income before capital contributions compared with budget, the schedule of comparative revenues, expenses and changes in net position, the schedule of comparative operating revenues by activity, the schedule of construction in progress and capital costs compared with budget, and the schedule of expenditures of federal awards and state financial assistance, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and Chapter 10.550 of the Rules of the Auditor General of the State of Florida, and other information, such as the introductory and the financial information listed as supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditures of federal awards and state financial assistance on pages 67 - 68 and the financial information listed as supplementary information on pages 53 - 66 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance on pages 67 - 68 and the financial information listed as supplementary information on pages 53 – 66 are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section on pages i – xvi, the supplementary information on pages 111 - 113 and the statistical information on pages 69 - 104 have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2016, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Bradenton, Florida
May 6, 2016

MAULDIN & JENKINS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the City Commission
City of North Miami Beach, Florida

We have audited, 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, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of North Miami Beach, Florida (the "City"), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated May 18, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bradenton, Florida
May 6, 2016

MAULDIN & JENKINS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the City Commission
City of North Miami Beach, Florida

Report on Compliance for Each Major Federal Program

We have audited the City of North Miami Beach (the City) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2017. The City's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs, state projects, and passenger facility charges.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations;* and Chapter 10.550, *Rules of the Auditor General*. Those standards, OMB Circular A-133, and Chapter 10.550 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program and state project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the City's compliance.

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Opinion on Each Major Federal Program and State Project

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2015.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General,* but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program and state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program and state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program and state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General.* Accordingly, this report is not suitable for any other purpose.

Bradenton, Florida
May 6, 2016

CITY OF FORT PIERCE, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

SECTION I
SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting: Material weaknesses identified?	____ yes __X__ no
Significant deficiencies identified not considered to be material weaknesses?	____ yes __X__ none reported
Noncompliance material to financial statements noted?	____ yes __X__ no

Federal Programs and State Financial Assistance Projects

Internal Control over major federal or state programs: Material weaknesses identified?	____ yes __X__ no
Significant deficiencies identified not considered to be material weaknesses?	____ yes __X__ none reported
Type of auditor's report issued on compliance for major Federal programs and state financial assistance projects:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section 510(a)?	____ yes __X__ no

Identification of major federal program:

CFDA Number	Name of Federal Program or Cluster
97.039	Hazard Mitigation

Identification of major state financial assistance projects:

CSFA Number	Name of State Project or Cluster
37.039	Statewide Surface Water Restoration

Dollar threshold used to distinguish between Type A and Type B programs:	$300,000
Auditee qualified as low-risk auditee?	__X__ yes ____ no

CITY OF FORT PIERCE, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

SECTION II
FINANCIAL STATEMENT FINDINGS AND RESPONSES

None reported.

SECTION III
FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported.

SECTION IV
STATE PROJECTS FINDINGS AND QUESTIONED COSTS

None reported.

CITY OF FORT PIERCE, FLORIDA

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

STATUS OF PRIOR YEAR AUDIT FINDINGS

No prior year audit findings.

VALUE ADDED BENEFITS

Free Continuing Education for Governmental Clients

We provide free continuing education for all of our governmental clients. Annually, we pick significant topics tailored to be of interest to governmental entities and bring in a featured speaker to instruct our clients. This course is done typically over a two day period and covers a wide variety of topics. We normally see approximately 50 people at this training event. We obtain the input and services of experienced outside speakers along with providing the instruction utilizing our in-house professionals. The following is a testimonial relative to the free continuing education provided by Mauldin & Jenkins:

> ***"I've been a CPA for 32 years. Today's CPE class by Mauldin & Jenkins has been the best of my career" - Terry Nall, City of Dunwoody Council Member, December 17, 2014***

Examples of subjects addressed in the past include:

- Accounting for Debt Issuances
- American Recovery & Reinvestment Act (ARRA) Updates
- Best Budgeting Practices, Policies and Processes
- CAFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Collateralization of Deposits and Investments
- Evaluating Financial and Non-Financial Health of a Local Government
- GASB No. 51, Intangible Assets
- GASB No. 54, Governmental Fund Balance (subject addressed twice)
- GASB No. 60, Service Concession Arrangements (webcast)
- GASB No. 61, the Financial Reporting Entity (webcast)
- GASB No.'s 63 & 65, Deferred Inflows and Outflows (webcast)
- GASB No.'s 67 & 68, New Pension Standards (presented several occasions)
- GASB Updates (ongoing and several sessions)
- Grant Accounting Processes and Controls
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Segregation of Duties
- Single Audits for Auditees
- Uniform Grant Reporting Requirements and the New Single Audit

Webinar Training. Sometimes our clients are unable to attend our training noted above, but are still in need of professional continuing education. As such, we also provide online training courses to our clients that are also complimentary. These are typically shorter in nature (about one hour per session) and also include up to date hot topics. Examples of recent events include training on GASB 60, GASB 61, and implementation of GASB 63 and 65.

Governmental Newsletters

We produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins partners and managers, and are not purchased from an outside agency. The newsletters are produced and delivered periodically, and are intended to keep you informed of current developments in the government finance environment. In the past year alone, the following topics have been addressed in our monthly newsletters:

- Are Your Government's Funds Secure?
- Capitalization of Interest
- Changes on the Horizon for OMB Circular A-133
- Employee vs Independent Contractor
- Escheat Laws on Unclaimed Property
- Federal Funding and Accountability Transparency Act
- Forensic Audit or Financial Audit?
- GASB 60, Service Concession Arrangements
- GASB 67, New Pension Standard
- GASB Standards 63 & 65, Deferred Inflows & Outflows
- OMB A-133 Compliance Supplements
- Property Tax Assessments
- Refunding Debt
- SAS Clarity Standards and Group Audits
- Social Security Administration (SSA) Incentive Payments
- The Return of the Component Unit – GASB 61
- What's Happening with Property Tax Assessments

www.mjcpa.com

MAULDIN & JENKINS, LLC

1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205

(941) 747-4483 (Phone)
(941) 747-6035 (Fax)