



CPAs & ADVISORS

PROPOSAL FOR:

City of Margate, Florida

Audit Services

RFP Number 2023-008

July 6, 2023 11:00 am

PROPOSER:

MSL, P.A.

500 E. Broward Boulevard, Suite 1550  
Fort Lauderdale, FL 33394

SUBMITTED BY:

Joel Knopp, CPA

Shareholder

jknopp@mslcpa.com

800.683.5401

ELECTRONIC COPY



## A. Proposal Form - Exhibit A

**EXHIBIT A**  
**RFP PROPOSAL FORM NO. 2023-008**

**TO: CITY COMMISSION**

1. The undersigned Proposer proposes and agrees, if this proposal is accepted, to enter into an Agreement with the City in the form included in the Agreement Documents to perform the work as specified or indicated in said Agreement Documents entitled:

**RFP NO. 2023-008 AUDITING SERVICES FOR THE FINANCE DEPARTMENT**

2. Proposer accepts all of the terms and conditions of the RFP Documents, including disposition of the Bid Security if required.

3. The RFP will remain open until a contract is awarded unless otherwise required by law. Proposer will enter into an Agreement with the City of Margate, and will furnish the insurance certificates, required endorsements, Payment Bond and Performance Bond (if required by the Agreement Documents).

4. It is the Proposer's responsibility to contact the City at (954) 935-5346 prior to the RFP submission date and time to determine if any addenda have been issued on the project. Proposer has examined copies of all the Agreement Documents, including the following addenda (receipt of all of which is acknowledged):

|                           |                           |
|---------------------------|---------------------------|
| Number <sup>1</sup> _____ | Date <u>June 27, 2023</u> |
| _____                     | _____                     |
| _____                     | _____                     |

5. Proposer has familiarized itself with the nature and extent of the Agreement Documents, work, site, locality where the work is to be performed, the legal requirements (federal, state and local laws, ordinances, rules and regulations), and the conditions affecting cost, progress or performance of the work, and has made such independent investigations as Proposer deems necessary.

6. This Proposal is genuine and not made in the interest of or on behalf of any undisclosed person, firm, or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization, or corporation. Proposer has not directly or indirectly induced or solicited any other Proposer to submit a false or sham Bid. Proposer has not solicited or induced any person, firm or corporation to refrain from bidding and Proposer has not sought by collusion to obtain for itself any advantage over any other Proposer or over the City.

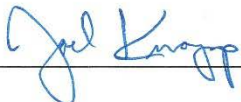
To all the foregoing, and including all Proposal Schedule(s) and Information Required of Proposer contained in this Proposal Form, Proposer further agrees to complete the work required under the Agreement Documents within the Agreement Time stipulated in the Agreement Documents, and to accept in full payment thereof the Agreement Price based on the Total Proposal Price(s) submitted and agreed upon.

NAME OF FIRM: MSL, P.A.

ADDRESS: 500 E. Broward Blvd., Suite 1550, Fort Lauderdale, FL 33394

NAME OF SIGNER Joel Knopp  
(Print or Type)

TITLE OF SIGNER Shareholder

SIGNATURE:  DATE: June 30, 2023

TELEPHONE NO.: (800) 683.5401 FACSIMILE NO. (305) 351.0002



## B. Introduction

July 6, 2023

Auditor Selection Committee  
City of Margate  
5790 Margate Boulevard  
Margate, Florida 33063

Dear Members of the City Council:

**MSL, P.A.** (MSL or the Firm), your audit "Team" sincerely appreciates the opportunity to provide you with our credentials and capabilities to serve the City of Margate, Florida (the City) as your independent auditors. MSL is one of the largest independently owned CPA firms in Florida, with a history of serving our clients in Florida for almost 50 years.

***Why Our Team is best suited to be the City's external auditor:***

### ***Local Firm with a National and Statewide Presence***

**Joel Knopp**, your Engagement Shareholder, has over 25 years of governmental auditing, accounting, and consulting experience. Joel provides a large part of the internal training for our staff. **Bill Blend**, your Technical Review Shareholder, has almost 30 years of governmental auditing, accounting, and consulting experience in Florida. He serves on the American Institute of Certified Public Accountants (AICPA) State and Local Government Expert Panel (SLGEP) and has served on similar committees for both the Florida Institute of Certified Public Accountants (FICPA) and the Florida Government Finance Officers Association (FGFOA). As a member of the SLGEP, he meets with the Governmental Accounting Standards Board (GASB) annually and participates in responding to new accounting and reporting standards issued by the GASB. Bill currently serves on the Florida Board of Accountancy (FBOA). **Dan O'Keefe**, your Consulting Shareholder, has over 45 years of governmental auditing, accounting, and consulting experience in Florida. Dan served on the AICPA SLGEP and serves on the AICPA State and Local Government Conference Committee. In addition, **Dan authored the Florida Single Audit Act**. **Eddy Castaneda**, your Engagement Senior Manager, has over 15 years of public accounting experience, including performing external and internal audits, examinations, reviews, and compliance work for governmental and not-for-profit entities.

***Your Florida Municipal Audit Team*** - All members of the Team have served municipal clients in the State of Florida. This includes extensive experience in auditing activities like those of the City including municipal utilities, stormwater funds, community redevelopment agencies, and federal and state grants. Current audits performed by your Team who have these activities include the cities of **Tallahassee, Orlando, Tampa, Stuart, Cocoa, and Sunny Isles Beach, just to name a few.**

***Technology Advancements*** - Technology has become more important than ever in performing efficient and effective audit procedures. We pride ourselves in the use of cutting-edge technology on our engagements. We have recently added a powerful artificial intelligence product to our arsenal called ThirdLine AI Auditor.



***Extensive Single Audit Experience*** - The recent rounds of pandemic-related funding have and will place additional scrutiny on City spending. The Team includes experienced auditors with significant experience in performing audits in accordance with the Office of Management and Budget's (OMB) Uniform Guidance. Our experience includes COVID-related programs. The team will ensure that the City's Single Audit is performed in accordance with all of the appropriate standards utilizing the proper federal and state guidance and compliance supplements.

***Specialized in Governmental Consulting*** - MSL has a dedicated, statewide Governmental Practice Group (GPG), led by recognized experts Dan O'Keefe, Joel Knopp, and Bill Blend. By making the governmental sector one of the Firm's three cornerstones, we are committed to providing the best resources and the highest quality service to this group's clients. This commitment makes our governmental practice one of our premier practice groups.

***Our Commitment to the City of Margate*** - Our commitment to the City is to meet all deadlines and respond to all of your inquiries and requests promptly.

***Ease of Transition and Fresh Perspective*** - Our commitment to the governmental sector includes professional and seasoned staff fully familiar with Florida municipalities, making a transition to MSL simple and efficient. Two recent examples of clients transitioning seamlessly to MSL after fiscal year end are the City of Tampa and School Board of Broward County. All staff assigned to your engagement have experience in these transitions.

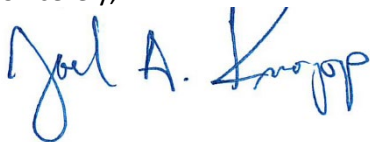
***Who we are*** - MSL has built our respected firm the old-fashioned way – through smart expansion, thoughtful development and retention of quality personnel. We have developed a consistent culture and commitment to building relationships that serve us – and our clients – exceptionally well. We do not merely have a “presence” in Florida, our homes and businesses are here. Our leadership, our experts, and our decision-making are all in Florida.

***Project Manager and Point of Contacts***

As Engagement Shareholder, I will be the Project Manager and am authorized to make representations for the engagement team and MSL. There will be two points of contact on this engagement – myself and Eddy Castaneda. You can reach me at my office at (800) 683-5401, my mobile at (407) 715-0098 and/or via e-mail at [jknopp@mslcpa.com](mailto:jknopp@mslcpa.com). Eddy Castaneda can be reached at (352) 895-6201 and/or via email at [ecastaneda@mslcpa.com](mailto:ecastaneda@mslcpa.com). Our office locations are in Orlando and Fort Lauderdale, respectively.

Pursuant to your Request for Proposal (RFP), we herein offer our express agreement to meet or exceed the performance specifications stated in your RFP within the specified time period. In addition, this proposal remains in effect for ninety (90) days and may be extended at the discretion of the Firm.

Sincerely,

A handwritten signature in blue ink that reads "Joel A. Knopp". The signature is fluid and cursive, with the first name "Joel" being the most prominent.

Joel Knopp, CPA  
Engagement Shareholder

## C. Table of Contents

|   |    |
|---|----|
| A. Proposal Form - Exhibit A .....  | 1  |
| B. Introduction.....  | 3  |
| C. Table of Contents .....  | 5  |
| D. Firm/Proposer Information .....  | 7  |
| Understanding of Work to be Performed .....   | 7  |
| Firm Profile .....  | 7  |
| License to Practice in Florida.....   | 8  |
| Size of Firm and GPG .....  | 8  |
| Firm Locations .....  | 9  |
| Local Governmental Audit Experience .....   | 9  |
| Continuing Professional Education.....  | 12 |
| External Quality Control Review Report.....   | 13 |
| Disciplinary or Regulatory Action .....   | 15 |
| Federal or State Desk Reviews .....   | 15 |
| Client Withdrawal.....  | 15 |
| Independence.....   | 15 |
| Principal Staff Assignment and Experience .....   | 16 |
| Résumés .....   | 18 |
| Certificate of Achievement for Excellence in Financial Reporting Program .....            | 29 |
| References.....   | 30 |
| Commitment to Staffing Continuity .....   | 31 |
| E. Proposal Approach .....  | 32 |
| Overview.....   | 32 |
| Type and Extent of Analytical Procedures to be Used in the Engagement.....                | 35 |
| Extent of Use of EDP or Data Extraction Software in the Engagement.....                   | 35 |
| Proposed Segmentation of the Engagement .....   | 38 |
| Level of Staff and Number of Hours .....  | 43 |
| Approach to Determining Laws and Regulations that will be Subject to Audit Test Work..... | 44 |
| Approach to be Taken in Drawing Audit Samples for Purposes of Tests of Compliance .....   | 44 |
| Cost-Effective Audit Techniques.....  | 45 |
| Interim and Final Examination Techniques .....  | 45 |
| Timing .....  | 46 |
| Process to Produce a Meaningful Management Letter.....                                    | 46 |
| Independence.....   | 51 |

|   |    |
|---|----|
| Anticipated Potential Audit Problems .....                    | 51 |
| Litigation .....  | 51 |
| Conflict of Interest .....                                    | 51 |
| Financial Stability .....                                     | 51 |
| F. Work Product, Schedule and Fees .....                      | 54 |
| Tentative Schedule for Timing of Each Segment .....           | 54 |
| Price Schedule Proposal Form – Exhibit B .....                | 55 |
| G. Additional RFP Information .....                           | 61 |
| Certificates of Insurance .....                               | 61 |
| Corporate Resolution .....                                    | 63 |
| Audit Services Project Form & Certification – Exhibit E ..... | 64 |
| Scrutinized Company Certification – Exhibit F .....           | 65 |
| Non-Collusive Affidavit – Exhibit G .....                     | 66 |
| Proposer’s Certification – Exhibit H .....                    | 68 |
| Proposer’s Qualifications Statement – Exhibit I .....         | 69 |
| Drug-Free Workplace Program Form – Exhibit J .....            | 73 |
| Reference Sheet – Exhibit K .....                             | 74 |
| E-Verify – Exhibit L .....                                    | 75 |
| Acknowledgement Form .....                                    | 76 |

## D. Firm/Proposer Information

### Understanding of Work to be Performed

We have reviewed the City's RFP, including the scope of services, in preparing our proposed audit plan. As part of our preparation, we have reviewed source documents, such as: the City's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

We believe that our audit approach is a positive approach, which maximizes the efficiency and effectiveness of the audit. Our audit programs are "tailor-made" for each engagement to enhance our ability to provide quality professional services and to produce results that are qualitative in nature. Our specific audit procedures are principally oriented toward determining the efficacy of the intended internal controls, ascertaining whether they are actually functioning as planned, and testing the final accounting results to determine that they are, in fact, sufficiently reliable and accurate to support the expression of a favorable audit opinion.

### Firm Profile

MSL is a Florida corporation that has been in continuous business for almost 50 years and has grown to be one of the largest independently owned and operated firms of certified public accountants in the state. MSL's Federal Employer ID number is 59-3070669.

We currently serve a substantial number of governmental entities throughout the state. In fact, we have one of the largest governmental practices in the state of Florida. Many of our shareholders are nationally recognized specialists in their field of practice. The Firm and all of its CPAs are actively involved with the FICPA and AICPA, as well as the Private Companies Practice Section of the AICPA. Members of our GPG are involved with the AICPA's Governmental Audit Quality Center (AICPA GAQC).

In past years, many large, local, and Florida regional firms have been acquired by conglomerates penetrating the Florida market. Unlike these firms, we do not refer to Florida as a "market;" we refer to Florida as our home. A unique characteristic about our Firm is that over 80% of our clients are governmental or healthcare. These two sectors have been the most stable during any economic cycle. That has provided stability and strength to our Firm. We believe that by staying independent of larger firms, we can provide high-quality, personalized service from our local Florida offices.

While we consider ourselves an independent statewide firm, MSL is also associated with Moore North America and Moore Global for the purposes of obtaining national or international resources when necessary. We currently serve clients in more than 20 states and eight countries.





Being a member of Moore North America gives MSL immediate access to the expertise, business, and geographic presence of trusted member firms throughout the U.S. There are 27 U.S. accounting firms in over 120 cities with over 150 offices. Total fee income for Moore North America is approximately \$1.03 billion.



#### License to Practice in Florida

MSL and all assigned key professional staff are properly registered and licensed to practice in the State of Florida. In addition, our Firm and all assigned key personnel are in good standing with FBOA.

#### Size of Firm and GPG

MSL has approximately 100 employees located within our four offices in Florida. MSL's GPG includes 31 dedicated individuals. This total includes four Shareholders, two Managers, five Supervisors, and eleven Seniors and Staff. In addition, the GPG utilizes two Information Technology (IT) Specialists and is supported by seven Administrative Support personnel.

| MSL Staffing    | Firm       | GPG       |
|-----------------|------------|-----------|
| Shareholders    | 15         | 4         |
| Directors       | 2          | -         |
| Managers        | 16         | 2         |
| Supervisors     | 8          | 5         |
| Seniors & Staff | 39         | 11        |
| IT Specialists  | 2          | 2         |
| Support Staff   | 19         | 7         |
| <b>Total</b>    | <b>101</b> | <b>31</b> |

The City's engagement team will consist of three Shareholders, one Manager, one Senior, two IT Specialists and Staff, as required. Only full-time staff will be utilized.

## Firm Locations

The locations of our four offices are listed below. Our South Florida office will oversee services to the City.

| MSL, P.A.   |  |   |   |
|---|--|---|---|
| Toll Free for All Offices: (800) 683-5401   |  |   |   |
| <b>Central Florida Office</b><br>255 S. Orange Ave.,<br>Suite 600<br>Orlando, FL<br>32801<br>(407) 740-5400 | <b>South Florida Office</b><br>500 E. Broward Blvd.,<br>Suite 1550<br>Fort Lauderdale, FL<br>33394<br>(305) 819-9555 | <b>Tampa Bay Office</b><br>201 E. Kennedy Blvd.,<br>Suite 650<br>Tampa, FL<br>33602<br>(813) 314-2600 | <b>North Florida Office</b><br>307 West Park Ave.,<br>Suite 202<br>Tallahassee, FL<br>32301<br>(850) 224-4407 |

## Local Governmental Audit Experience

MSL is committed to the governmental sector. Our governmental practice accounts for a significant portion of our Firm's revenues. Governmental work is not filler work at MSL. **Members of this group dedicate 90% of their time working with governmental clients.** MSL's GPG has experienced significant growth locally and statewide. **Currently, MSL provides auditing services to approximately 50 governmental clients.**

**We currently provide auditing services to the following entities:**

- **19 Florida municipalities**
- **8 Florida school districts**
- **7 Florida counties**
- **16 Special districts and authorities**

We have also provided a variety of services to governmental entities related to risk assessment for internal controls, fraud litigation, efficiency and cost studies, and policy reviews and monitoring.

Below is a list of our governmental clients for whom your engagement team members have provided auditing services during the last five years. We performed all engagements on time and within budget.

| Client Name                       | Services Performed | Years of Audit |
|-----------------------------------|--------------------|----------------|
| <b><i>Municipalities</i></b>      |                    |                |
| <b>City of Altamonte Springs</b>  | Audit              | 2005 - Current |
| <b>City of Apopka</b>             | Audit              | 2014 - 2019    |
| <b>City of Casselberry</b>        | Audit              | 2006 - Current |
| <b>City of Cocoa</b>              | Audit              | 2018 - Current |
| <b>City of Cocoa Beach</b>        | Audit              | 2005 - 2020    |
| <b>City of Cooper City</b>        | Audit              | 2021 - Current |
| <b>City of Dunedin</b>            | Audit              | 2013 - Current |
| <b>City of Indian Rocks Beach</b> | Audit              | 2006 - Current |
| <b>City of Leesburg</b>           | Audit              | 2010 - Current |
| <b>City of Orlando</b>            | Audit              | 2013 - Current |

| Client Name                                 | Services Performed               | Years of Audit                 |
|---|----------------------------------|--------------------------------|
| <b><i>Municipalities (Continued)</i></b>    |                                  |                                |
| City of Palm Bay                            | Audit                            | 2010 - 2013;<br>2018 - Current |
| City of Pembroke Pines                      | Commission Auditor               | 2010 - Current                 |
| City of Sanford                             | Audit                            | 2008 - Current                 |
| City of Sarasota                            | Audit                            | 2021 - Current                 |
| City of Stuart                              | Audit                            | 2016 - Current                 |
| City of Sunny Isles Beach                   | Audit                            | 2016 - Current                 |
| City of Tallahassee                         | Audit                            | 2019 - Current                 |
| City of Tampa                               | Audit                            | 2021 - Current                 |
| City of Tarpon Springs                      | Audit                            | 2015 - 2019                    |
| City of Temple Terrace                      | Audit                            | 2015 - Current                 |
| City of Venice                              | Audit                            | 2011 - Current                 |
| City of Winter Park                         | Audit                            | 2013 - Current                 |
| <b><i>Counties</i></b>                      |                                  |                                |
| Citrus County                               | Audit                            | 2010 - Current                 |
| Hernando County                             | Audit                            | 2020 - Current                 |
| Lake County                                 | Audit                            | 2006 - Current                 |
| Martin County                               | Audit                            | 2018 - Current                 |
| Osceola County                              | Audit                            | 2008 - Current                 |
| Seminole County                             | Audit                            | 2000 - Current                 |
| St. Johns County                            | Audit                            | 2021 - Current                 |
| Volusia County - Clerk of the Circuit Court | Audit                            | 2005 - 2020                    |
| <b><i>School Districts</i></b>              |                                  |                                |
| Brevard County                              | Audit                            | 2014 - Current                 |
| Broward County                              | Audit                            | 2007 - 2011;<br>2017 - Current |
| Duval County                                | Audit                            | 2020 - Current                 |
| Escambia County                             | Audit                            | 2012 - Current                 |
| Lee County                                  | Audit                            | 2016 - Current                 |
| Manatee County                              | Audit/Internal<br>Accounts Audit | 2014 - 2019                    |
| Osceola County                              | Audit                            | 2012 - Current                 |
| Seminole County                             | Audit                            | 2010 - Current                 |
| Florida Virtual School                      | Audit                            | 2014 - Current                 |

| Client Name  | Services Performed                     | Years of Audit |
|--|--|----------------|
| <b><i>Special Districts and Authorities</i></b>              |  |                |
| Barefoot Bay Recreation District                             | Audit                                  | 2006 - Current |
| Central Florida Expressway Authority                         | Audit                                  | 2012 - Current |
| Central Florida Regional Transportation Authority d/b/a LYNX | Audit                                  | 2020 - Current |
| East Central Florida Regional Planning Council               | Audit                                  | 2005 - Current |
| Early Learning Coalition of Flagler & Volusia Counties       | Audit                                  | 2010 - 2017    |
| Early Learning Coalition of Hillsborough County              | Audit                                  | 2014 - Current |
| Greater Orlando Aviation Authority                           | Audit Quarterly<br>Reviews Hotel Audit | 2015 - Current |
| Lake Apopka Natural Gas District                             | Audit                                  | 2016 - Current |
| Lake County Water Authority                                  | Audit                                  | 2020 - Current |
| Lake-Sumter Metropolitan Planning Organization               | Audit                                  | 2013 - Current |
| MetroPlan Orlando  | Audit                                  | 2005 - Current |
| Miami-Dade Expressway Authority                              | Audit                                  | 2011 - Current |
| Naples Airport Authority                                     | Audit                                  | 2017 - Current |
| North Brevard Hospital District/Parrish Medical              | Audit                                  | 2008 - Current |
| Osceola Heritage Park  | Audit                                  | 2006 - Current |
| Sanford Airport Authority                                    | Audit                                  | 2014 - Current |
| Toho Water Authority   | Audit                                  | 2005 - Current |

## Continuing Professional Education

All members of MSL's GPG and all audit staff members, regardless of their individual roles of responsibility, are in compliance with the Continuing Professional Education (CPE) requirements set forth in generally accepted government auditing standards (GAGAS), issued by the Comptroller General of the United States. In addition, we are in compliance with the applicable provisions of the Florida Statutes that require CPAs to meet CPE requirements prior to proposing on governmental audit engagements.

Our audit team does not perform just one federal/state financial assistance program audit; our staff auditors are exposed to intensive and continuing concentration on various types of these audits. Due to the total number of governmental/not-for-profit grant audits our team performs, each member of our governmental audit staff understands and is able to perform several types of federal/state grant audits.

It is our objective to provide our professional staff with at least 50 hours of comprehensive CPE each year. This is accomplished by attending seminars throughout the United States and is reinforced through in-house training. Our training programs are often open to our clients at no charge, so you can also fulfill some of your CPE requirements throughout the year. **Our Firm offers 16 to 24 hours of CPE during the year to our staff and clients at no charge.**



In addition to attending continuing education programs, several members of our professional staff have been recognized for their knowledge and expertise in our profession. Members of the engagement team have taught governmental accounting and auditing for the AICPA, FICPA, FGFOA, and GFOA. Additionally, they have developed CPE sessions specific to client needs and have participated in the instruction of these sessions.

**Joel Knopp** has spoken at training sessions for the FGFOA, Florida School Finance Officers Association (FSFOA), Florida Association of School Business Officials (FASBO), and at MSL training events on topics related to various governmental accounting and auditing issues, including Single Audit and GASB updates.

**Bill Blend** is often asked to speak at training sessions for the FICPA, FGFOA and at various MSL training events. Bill is one of only a few CPAs in the state who is qualified and teaches the FICPA required ethics class, including a class specifically developed by the FICPA for governmental ethics. As a Certified Fraud Examiner, Bill also teaches fraud sessions for the FGFOA, as well as at client training sessions.

**Dan O'Keefe** is recognized as one of the top public sector instructors in the state of Florida and is also well-known on a national level. He has written numerous courses on various subjects related to governmental accounting and auditing. In addition, he has been an adjunct professor at the University of Central Florida and the University of West Florida.

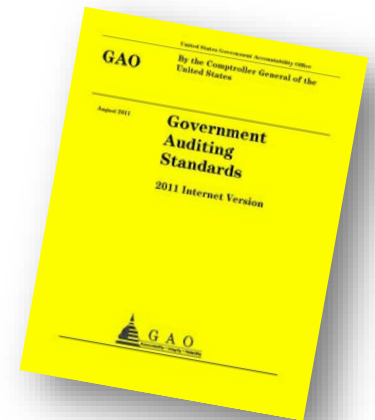
**Eddy Castaneda** has spoken at training sessions for the FICPA, FASBO, and at MSL training events. He is a speaker on topics related to various governmental accounting and auditing issues, including Single Audit and GASB updates and internal controls. He also serves on the MSL University Committee where he recommends and assigns topics to be taught to MSL's employees and clients.

All members of the engagement team have properly maintained CPE credits in governmental accounting, as required by the Board of Accountancy.

## External Quality Control Review Report

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. MSL is formally dedicated to that commitment.

Our Firm recognizes the long-term significance of developing a formal quality control program. In an effort to continue to maintain the standards of working excellence required by our Firm, we are members of the Private Companies Practice Section (PCPS), the Center for Audit Quality (CAQ), and the AICPA GAQC. To be a participating member firm, you must obtain an independent compliance review of your firm's quality control policies and procedures every three years to ascertain compliance with existing auditing standards on the applicable engagements. The scope of the peer review is comprehensive, in that, it specifically reviews the quality control policies and procedures of the participating firm's accounting and auditing practice, including its work product in various client industries. We believe that our commitment to the program has been rewarding not only to our Firm, but primarily to our clients.



The external, independent peer review of the elements of our quality control policies and procedures performed by an independent certified public accountant selected by the AICPA provides both us and our clients with the assurance that we continue to conform to the standards of the profession in the conduct of our accounting and auditing practice.

Our Firm has undergone successful peer reviews since participation in the program. We take quality control seriously. We understand our responsibility in providing you with auditing services that meet or exceed the professional standards established by the AICPA, U.S. Government Accountability Office (GAO), U.S. Office of Management and Budget (OMB), Florida Attorney General, and FBOA.

We also understand our responsibility under *Government Auditing Standards* (the Yellow Book) to provide you with our most recent peer review report. We will always send you the most current report when it is issued.

On the following page is our most recent peer review report for the period ended June 30, 2020, which included a review of specific governmental engagements performed by MSL. It should be noted that no comments were made as a result of this review.





8550 United Plaza Blvd., Ste. 1001 — Baton Rouge, LA 70809  
225-922-4600 Phone — 225-922-4611 Fax — [pncpa.com](http://pncpa.com)

A Professional Accounting Corporation

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

To the Partners of MSL, P.A.  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of MSL, P.A. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### Firm's Responsibility

The firm is responsible for designing 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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and an audit of a broker-dealer.

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

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of MSL, P.A. applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2020, 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*. MSL, P.A. has received a peer review rating of *pass*.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
January 7, 2021

### Disciplinary or Regulatory Action

MSL has had no disciplinary or regulatory action taken, or pending, against the Firm during the past three years with State of Florida regulatory bodies, including the Board of Accountancy, or national/state professional organizations. We will provide the City with written notice of any disciplinary or regulatory action taken or pending against the Firm during the period of the City's engagement.

### Federal or State Desk Reviews

The only State or Federal Desk Review MSL has received in the past three years was a review of our Federal Single Audit Report for the City of Tarpon Springs, Florida. The review was completed in 2021 and the result was a clean desk review with no quality issues noted.

### Client Withdrawal

MSL has not withdrawn from any engagement prior to the agreed contract expiration date.

### Independence

MSL is independent of the City and all of its component units, as defined by generally accepted auditing standards issued by the Comptroller General of the United States.

## Principal Staff Assignment and Experience

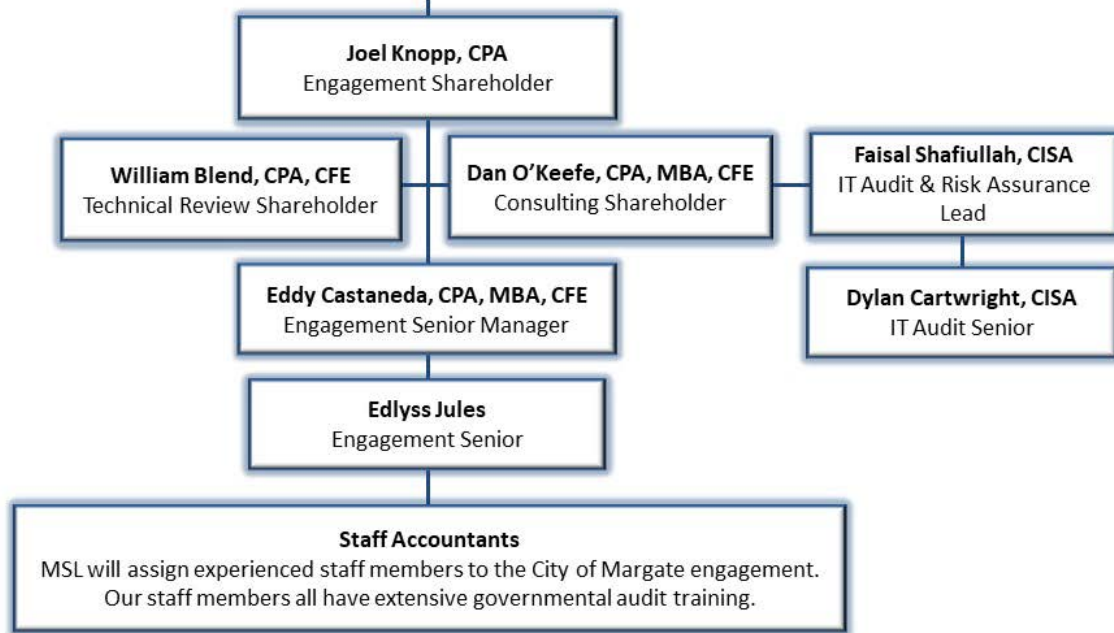
The City's engagement team will consist of three Shareholders, one Manager, one Senior, two IT Specialists and Staff, as required. Only full-time staff will be utilized. We are assigning to your audit the project management team listed in the organization chart on the following page. All of these team members have spent the majority of their professional careers providing auditing and consulting services for Florida governments. Supporting this team is our large dedicated GPG staff pool which ensures that all team members assigned to your engagement have experience in auditing Florida governments.

Your governmental audit team is highly experienced in auditing Florida municipalities. **Joel Knopp**, your Engagement Shareholder, has over 25 years of governmental auditing, accounting, and consulting experience. **Joel** serves on the State and Local Government Committee for the FICPA. **Bill Blend**, your Technical Review Shareholder, has almost 30 years of governmental auditing, accounting, and consulting experience in Florida. **Bill** serves on the Technical Accounting and Auditing Committees for both the FICPA and FGFOA. **Dan O'Keefe**, your Consulting Shareholder, has over 45 years of governmental auditing, accounting, and consulting experience. **Dan** is regarded as one of the most experienced governmental auditors in the state of Florida. **Eddy Castaneda**, your Engagement Senior Manager, has over 15 years of public accounting experience, including performing external and internal audits, examinations, reviews, and compliance work for governmental and not-for-profit entities.

**Your engagement team has over 100 years of combined experience providing auditing, accounting, and consulting services.** As a result of this collective knowledge and experience, your team is uniquely suited to provide you with the highest quality auditing services. We guarantee that all members of your team have at least 2 years of experience with Florida governmental audits and Federal Single Audits. You will not need to train our staff.

All of our professional staff, including the auditor in charge of your engagement, meet the educational requirements set forth under Florida Statutes. Specific details of relevant CPE and local governmental audit experience are found in each staff member's résumé. All members of your audit team, including staff, have received training for ethics, as our Firm provides this training in-house. **Bill Blend** teaches the FICPA required *Ethics for Governmental CPAs in Florida* on an annual basis.

MSL and all assigned key professional staff are properly registered and licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the FBOA.



## Joel Knopp, CPA

Engagement Shareholder

### Education and Certifications

- B.S. Degree in Accounting - Eastern University
- C.P.A., Certified Public Accountant - Florida

### Professional Memberships and Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- FICPA State and Local Government Committee
- Florida Government Finance Officers Association (FGFOA)
- Association of Certified Fraud Examiners (ACFE)

### Listing of Relevant CPE Courses:

MSL Annual Governmental Updates  
FGFOA Annual Conferences  
Federal Financial Reporting  
GASB Fiduciary Activities and Leases  
Yellow Book and Green Book  
Fraud Waste and Abuse in Government  
Ethics for CPAs: Accounting/Auditing Emphasis (Instructor)  
GASB Updates  
AICPA GAQC Annual Update Webcast  
Municipal Bankruptcies and Fiscal Sustainability  
Tax-Exempt Debt/Accounting and Auditing Issues  
Conducting Remote Audits in Uncertain Times

**Background** - Joel Knopp is a member of the Firm's Governmental Practice Group. Joel has over 25 years of experience in accounting and auditing and works primarily with governmental clients.

**Professional Experience** - Joel has performed audits on over 40 governmental entities. He has substantial experience in planning, performing, supervising, reviewing, and preparing financial statements related to the audits of governmental entities and not-for-profit organizations subject to *Government Auditing Standards* and federal and state Single Audit requirements.

Joel's previous experience includes work as an audit director for a CPA firm in Virginia, where he managed numerous audits of Virginia local governmental agencies and municipalities. Joel also has extensive experience providing tax consulting and preparation services at the federal and state levels for businesses, not-for-profit organizations, and individuals.

Joel has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.

## Joel Knopp, CPA (Continued)

Engagement Shareholder

### Governmental, educational, and other entities served include the following:

#### Counties

Broward\*  
Citrus\*  
Lake\*  
Hernando\*  
Martin\*  
Osceola\*  
Seminole\*  
St. Johns  
Volusia Clerk of Circuit Court  
Northampton (VA)\*

#### Municipalities

Altamonte Springs\*  
Apopka\*  
Casselberry\*  
Cocoa\*  
Cocoa Beach\*  
Dunedin\*  
Gulfport\*  
Indian Rocks Beach  
Kissimmee\*  
Leesburg\*  
Orlando\*  
Palm Bay\*  
Sanford\*  
Sunny Isles Beach  
Tallahassee\*  
Tampa\*  
Tarpon Springs\*  
Temple Terrace  
Venice\*  
Winter Park\*  
Staunton (VA)\*  
Town of Iron Gate (VA)  
Waynesboro (VA)\*  
Winchester (VA)\*

#### Educational

School District of Brevard County\*  
School District of Duval County\*  
School District of Escambia County\*  
School District of Lee County\*  
School District of Manatee County\*  
School District of Martin County Internal Accounts  
School District of Osceola County\*  
School District of Pasco County\*  
School District of Seminole County\*  
School District of Volusia County\*  
FAU-Treasure Coast University Schools, Inc.\*  
Genesis Alternative Education Program (VA)  
Northampton County School Board (VA)  
Staunton City School Board (VA)  
Waynesboro City School Board (VA)  
Winchester City School Board (VA)

#### Special Districts and Authorities

Barefoot Bay Recreation District  
Central Florida Expressway Authority\*  
LYNX - Central Florida Regional Transportation Authority\*  
Early Learning Coalition of Flagler/Volusia Counties, Inc.\*  
East Central Florida Regional Planning Council\*  
Greater Orlando Aviation Authority\*  
Lake County Water Authority  
Lake Soil and Water Conservation District  
Lake-Sumter Metropolitan Organization\*  
MetroPlan Orlando\*  
Miami-Dade Expressway Authority\*  
Naples Airport Authority  
Sanford Airport Authority\*  
Toho Water Authority  
Eastern Shore Community Services Board (VA)\*  
Northwestern Regional Juvenile Detention Ctr. Comm. (VA)  
Staunton Industrial Development Authority (VA)  
Valley Community Services Board (VA)\*  
Waynesboro Industrial Development Authority (VA)  
Winchester Industrial Development Authority (VA)

\*Indicates Single Audit included



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**William Blend, CPA, CFE**

Technical Review Shareholder

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**Education and Certifications**

- B.S. Degree in Accounting, Long Island University
- C.P.A., Certified Public Accountant - Florida
- C.F.E., Certified Fraud Examiner

**Professional Memberships and Affiliations**

- AICPA
- FICPA
- Serves on the State of Florida Board of Accountancy
- Florida Government Finance Officers Association (FGFOA)
- FGFOA Conference Committee
- FGFOA Technical Committee
- Instructor for the FGFOA and develops and teaches Firm auditing classes
- FICPA Instructor - Ethics for Governmental CPAs in Florida
- Association of Certified Fraud Examiners (ACFE)
- FICPA State and Local Government Section
- FICPA Compliance Practice Aid Team Member
- FICPA High School Coordinator for Seminole County
- Seminole County Chamber of Commerce Government Affairs Committee

**Listing of Relevant CPE Courses:**

MSL Annual Governmental Updates  
Federal and State Single Audit Update (Instructor)  
FGFOA Annual Conferences  
Ethics for CPAs: Accounting/Auditing Emphasis (Instructor)  
GASB Update  
COSO and Internal Control  
Tax-Exempt Debt/Accounting and Auditing Issues  
The External Auditor and Fraud (Instructor)

**Background** - Bill Blend heads up the Firm's Governmental Practice Group. Bill has almost 30 years of public accounting, governmental, and not-for-profit experience. He has provided services to numerous municipalities, counties, and other governmental entities.

**Professional Experience** - Bill has extensive experience in auditing the governmental financial operations of municipalities, counties, special districts, and authorities. He also provides consulting services in the areas of internal control assessments, litigation support, fraud remediation, and performance reviews.

He has authored numerous CPE courses on governmental accounting and auditing and has instructed CPE sponsored by the FGFOA and the FICPA. Bill is one of only a few CPAs in the state qualified by the FICPA to teach their government ethics class, and he is often sought out as a speaker around the state. He is a two-time recipient of the FICPA Outstanding Discussion Leader Award. Bill is a member of the Florida Board of Accountancy.

Bill is a Certified Fraud Examiner and is trained in the use of IDEA data-mining software.

**Bill has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.**

## William Blend, CPA, CFE (Continued)

Technical Review Shareholder

**Governmental, educational, and other entities served include the following:**

### **Counties**

Broward\*  
Citrus\*  
Hernando\*  
Indian River\*  
Lake\*  
Martin\*  
Osceola\*  
Seminole\*  
Volusia\*

### **Municipalities**

Altamonte Springs  
Apopka\*  
Casselberry\*  
Cocoa\*  
Cocoa Beach\*  
Coral Springs\*  
Davie  
Daytona Beach\*  
DeBary\*  
Deltona\*  
Dunedin\*  
Gulfport\*  
Indian River Shores  
Indian Rocks Beach

### **Municipalities (Continued)**

Kissimmee\*  
Lake Helen  
Leesburg\*  
Maitland\*  
Mt. Dora\*  
New Smyrna Beach\*  
Oak Hill  
Orlando\*  
Palm Bay\*  
Palm Beach Gardens\*  
Pembroke Pines\*  
Port Orange\*  
Sanford\*  
St. Cloud\*  
Stuart  
Tallahassee\*  
Tampa  
Tarpon Springs\*  
Temple Terrace  
Venice\*  
Vero Beach\*  
Winter Park\*

### **Educational**

Academie DaVinci Charter School  
The Reading Edge Academy  
Florida A&M University\*  
Florida Virtual School\*  
School District of Broward County\*  
School District of Escambia County\*  
School District of Manatee County\*  
School District of Osceola County\*  
School District of Pasco County\*  
School District of Seminole County\*  
School District of Volusia County\*

### **Special Districts and Authorities**

Barefoot Bay Recreation District  
Central Florida Expressway Authority  
East Central Florida Regional Planning Council\*  
Florida Intergovernmental Finance Commission  
Greater Orlando Aviation Authority (GOAA)\*  
Hobe Sound Water Management District  
Memphis-Shelby County Airport Authority  
MetroPlan Orlando\*  
Miami-Dade Expressway Authority\*  
Naples Airport Authority  
New Smyrna Beach Utility Authority\*  
Sanford Airport Authority\*  
Toho Water Authority\*  
West Volusia Hospital Authority

**\*Indicates Single Audit included**

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**Daniel O’Keefe, CPA, MBA, CFE**

Consulting Shareholder

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**Education and Certifications**

- M.B.A. Degree in Accounting, Florida State University
- B.S. Degree in Accounting, Canisius College, Buffalo, New York
- C.P.A., Certified Public Accountant - Florida
- C.F.E., Certified Fraud Examiner

**Professional Memberships and Affiliations**

- AICPA
- Served on the AICPA State and Local Government Expert Panel
- Served on the AICPA National State and Local Government Conference Committee
- Speaker at the AICPA National State and Local Government Accounting Conference and the National Not-for-Profit Conference
- FICPA
- Government Finance Officers Association (GFOA)
- FGFOA
- Past member of the FICPA Governance Task Force
- Association of Certified Fraud Examiners (ACFE)
- Past member of the UCF Accounting Advisory Board member
- Serves on the Board of Trustees of Seminole State College

**Listing of Relevant CPE Courses:**

MSL Annual Governmental Updates

FGFOA Annual Conferences

COSO for State and Local Governments (Instructor)

GASB Pension & Financial Reporting

Yellow Book and Green Book

Fraud Waste and Abuse in Government

MSL Governmental Financial Accounting and Reporting  
Case Study (Instructor)

**Dan has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.**

**Background** - Dan O’Keefe has over 45 years of public accounting, governmental, and not-for-profit experience. He is the Central Florida Office Manager and serves on the Firm’s Board of Directors as the Chairman and Corporate Secretary. He has provided services to numerous municipalities, counties, and other governmental entities, and is a nationally recognized expert in the area of governmental auditing. He is one of the most sought-after, public-sector instructors in the state.

**Professional Experience** - Dan has extensive experience auditing governmental financial operations, including services provided to 50 municipalities, 16 counties, four state agencies, and numerous special districts and authorities. He also provides consulting services in the areas of internal control assessments, litigation support, fraud remediation, and performance reviews.

Dan provides CPE to clients, peers, and governmental agencies nationwide. He has authored numerous CPE courses on governmental accounting and auditing; instructed CPE sponsored by the AICPA and the FICPA; and previously served a four-year term on the Florida Board of Accountancy CPE Committee. He is a three-time recipient of the FICPA Outstanding Seminar Leader Award and two-time recipient of the AICPA Outstanding Instructor Award. He is an adjunct professor at the University of Central Florida and the University of West Florida. In addition, Dan authored the *Florida Single Audit Act*.

## Daniel O’Keefe, CPA, MBA, CFE (Continued)

Consulting Shareholder

### Governmental, educational, and other entities served include the following:

#### Counties

Alachua\*  
Broward\*  
Citrus\*  
Collier\*  
DeSoto\*  
Hillsborough\*  
Indian River\*  
Lake\*  
Manatee\*  
Marion\*  
Okeechobee\*  
Orange\*  
Osceola\*  
Martin\*  
Seminole\*  
Volusia\*

#### Municipalities

Altamonte Springs  
Apopka\*  
Belle Isle  
Bradenton  
Bunnell  
Casselberry\*  
Cocoa Beach\*  
Coral Springs\*  
Crystal River  
Davie  
Daytona Beach\*  
Daytona Beach Shores  
DeBary\*  
Deltona\*  
Dunedin\*  
Green Cove Springs  
Gulfport\*  
Holly Hill  
Indian Rocks Beach  
Kissimmee\*  
Lake Mary\*

#### Municipalities (Continued)

Leesburg\*  
Longwood  
Maitland\*  
Margate  
Mount Dora\*  
Ocala  
Orchid  
Orlando\*  
Ormond Beach  
Pahokee  
Palm Bay\*  
Palm Beach  
Palm Beach Gardens\*  
Pembroke Park  
Pembroke Pines\*  
Pomona Park  
Port Orange\*  
St. Cloud\*  
Sanford\*  
Sebring\*  
South Daytona  
Stuart  
Tamarac  
Tampa\*  
Tarpon Springs\*  
Temple Terrace  
Venice\*  
Vero Beach\*  
Wellington  
West Palm Beach  
Winter Garden  
Winter Haven  
Winter Park\*  
Winter Springs

#### Other

Florida Lottery  
Florida Health Department  
Florida Housing Finance Agency  
Florida Department of Elder Affairs

#### Special Districts and Authorities

Barefoot Bay Recreation District  
Central Florida Expressway Authority  
Fort Pierce Utilities Authority  
East Central Florida Regional Planning Council\*  
Greater Orlando Aviation Authority\*  
LYNX\*  
Miami-Dade Expressway Authority\*  
Memphis-Shelby County Airport Authority  
MetroPlan Orlando\*  
Naples Airport Authority  
Orange County Housing Finance Authority\*  
Orange County Library District  
Reedy Creek Improvement District  
VOTRAN\*  
Toho Water Authority\*  
West Volusia Hospital Authority

#### Educational

Academie DaVinci Charter School  
Bethune-Cookman College\*  
Early Learning Coalition of Flagler/Volusia\*  
Florida A&M University\*  
Florida Virtual School\*  
Frank Scanga Charter School  
Futures, Inc.  
Kissimmee Charter School  
Orlando Lutheran Academy  
Reading Edge Academy  
School District of Brevard County\*  
School District of Broward County\*  
School District of Escambia County\*  
School District of Lee County\*  
School District of Manatee County\*  
School District of Osceola County\*  
School District of Pasco County\*  
School District of Seminole County\*  
School District of Volusia County\*  
Stetson University

\*Indicates Single Audit included

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**Eddy Castaneda, CPA, CFE, MBA**

Engagement Senior Manager

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**Education and Certifications**

- B.S. Degree in Accounting, University of Central Florida
- Masters of Business Administration in Accounting, Baker College
- C.P.A., Certified Public Accountant – Florida
- C.F.E., Certified Fraud Examiner

**Professional Memberships and Affiliations**

- Florida Government Finance Officers Association (FGFOA)
- Florida Institute of Certified Public Accountants (FICPA)
- American Institute of Certified Public Accountants (AICPA)
- Association of Certified Fraud Examiners

**Listing of Relevant CPE Courses:**

MSL Annual Governmental Updates

FGFOA Annual Conferences

Ethics for CPAs: Accounting/Auditing Emphasis

AICPA Clarity Standards

Yellow Book Standards and Updates

GASB Standards Updates

Fraud Waste and Abuse in Government

GAQC Annual Update

Governmental Accounting, Reporting and Auditing Seminar –  
Texas Tech University

**Eddy has obtained CPE in excess of 120 hours over the past three years and has met Yellow Book CPE requirements.**

**Background** - Eddy Castaneda is a member of the Firm's Governmental Practice Group. Eddy has over 15 years of public accounting experience, including performing external and internal audits, examinations, reviews, and compliance work for governmental and not-for-profit entities. He has performed audits and consulting services on over 30 governmental entities.

**Professional Experience** - Eddy has extensive experience in planning and conducting operational and financial audits. He has helped our clients to achieve and maintain compliance with regulatory requirements and improve internal controls. Eddy also provides consulting services in the areas of internal control and operational structure for governmental entities. He also serves on the FGFOA's Technical Resources Committee. The committee responds to governmental financial matters and creates responses on exposure drafts issued by the Government Accounting Standards Board (GASB). Eddy is also a national speaker and has authored and taught several CPE courses throughout his career.

**Eddy Castaneda, CPA, MBA, CFE (Continued)**

Engagement Senior Manager

**Governmental, educational, and other entities served include the following:**

**Counties**

Citrus\*  
Lake\*  
Martin\*  
Osceola\*  
Volusia\*

**Municipalities**

Apopka\*  
Casselberry\*  
Cocoa\*  
Cocoa Beach\*  
Coral Springs  
Kissimmee\*  
Leesburg\*  
Mount Dora\*  
Palm Bay\*  
Pembroke Pines  
Sanford\*  
Stuart\*  
St. Cloud\*  
Sunny Isles Beach  
Winter Park\*

**Educational**

FAU – Treasure Coast University Schools, Inc.  
Florida A&M University  
Gulfstream Goodwill Academies  
School District of Broward County\*  
School District of Lee County\*  
Pembroke Pines Charter Schools  
School District of Volusia County\*  
School District of Escambia County\*

**Special Districts, Authorities and Associations**

Barefoot Bay Recreation District  
Early Learning Coalition of Monroe & Volusia\*  
East Central Florida Regional Planning Council\*  
Greater Orlando Aviation Authority (GOAA)\*  
Lake-Sumter Metropolitan Planning Organization  
Lake-Sumter Emergency Medical Services  
Miami-Dade Expressway Authority\*  
MetroPlan Orlando\*  
Orlando/Orange County Convention & Visitors Bureau  
North Brevard County Hospital District\*  
Sanford Airport Authority\*  
Toho Water Authority\*

**\*Indicates Single Audit included**



## Edlyss Jules

Engagement Senior

### Education and Certifications

- B.S. Degree in Accounting, Florida Atlantic University
- M.S. Degree in Accounting with a concentration in Accounting Information System, Florida Atlantic University

### Professional Memberships and Affiliations

- AICPA
- FICPA

### Listing of Relevant CPE Courses:

GASB Standards Updates

Governmental Accounting Update

Yellow Book

**Background** - Edlyss Jules is a member of the Firm's Governmental Practice Group. He has five years of public accounting experience working for firms such as RSM and PwC. He has experience performing audits and compliance work for governmental and not-for-profit entities.

Edlyss is an alumni of Beta Alpha Psi and during his time with the organization, he was the Director of Media and Marketing for his local chapter.

**Professional Experience** - Edlyss started his career at RSM US, LLP since graduating from Florida Atlantic University. He has assisted in preparing financial statements for both public and private entities. He has extensive experience in planning and analyzing risks throughout the audit. He has trained, mentored, and managed several staff through his career and was a graduate teaching assistant for accounting courses on a collegiate level.

Edlyss has obtained CPE in excess of 80 hours over the past three years and has met Yellow Book CPE requirements.

Governmental entities served include the following:

#### Counties

Martin\*

#### Municipalities

Cocoa\*

Cooper City

Golden Beach

Lake Worth

Pembroke Pines

Plantation

Stuart

#### Educational

FAU – Treasure Coast University Schools, Inc.

Gulfstream Goodwill Academies

School District of Broward County\*

School District of Lee County\*

#### Special Districts and Authorities

Miami-Dade Expressway Authority

\*Indicates Single Audit included

## Faisal Shafiullah, CISA

IT Audit & Risk Assurance Lead

### Education and Certifications

- Certified Information Systems Auditor (CISA)
- B.B.A, Management Information Systems, Florida International University (Miami)

### Competencies

- Internal Audit
- SOX/Internal Controls
- Third-Party Risk Management
- Cybersecurity
- Automation
- Process Improvement (i.e., Six Sigma)

### Systems and Frameworks Experience

- Frameworks and Standards
  - COBIT
  - COSO
  - GLBA
  - FFIEC
  - NIST
  - ISO
  - PCAOB AS-5

### Professional Memberships and Affiliations

- Information Systems Audit and Control Association, Orlando

**Background** - Faisal is a CISA professional with 18+ years of relative IT and business experience with a focus in internal audit, IT audit/compliance, enterprise risk management, cybersecurity operations, Sarbanes-Oxley, process improvement, and data analytics across various industries including both public and private entities.

Faisal leads the IT Audit and Risk Assurance services for MSL's clients and has prior experience with the Big 4 and other top consulting firms as a trusted advisor for IT audit and risk assurance services.

In his previous experience he was also responsible for directing the activities of the Internal Audit department to ensure the execution and completion of the annual audit plan, including developing the internal audit scope, audit programs, performing internal audit procedures, and publishing internal audit reports reflecting the results of the work performed.

Faisal has a proven track record of building in-house IT Audit and Risk programs, transforming strategy into quantifiably successful programs, optimizing processes for efficiencies and cost reductions, and takes pride in owning client relationships.

## Dylan Cartwright, CISA

IT Audit Senior

### Education and Certifications

- Certified Information Systems Auditor (CISA)
- Certified Internal Auditor (CIA)
- M.S., Cyber Security, Stratford University
- B.A., Computer Science, St. John's University

### Competencies

- SOX-404(b) – IT processes
- Internal Audit – IT
- SAP S/4 Hana
- Oracle Cloud
- Data Center Assessments
- HIPAA Compliance
- SOC 1
- SOC 2
- Data Visualization – Tableau
- Data Analytics

### Systems and Frameworks Experience

- Frameworks and Standards
  - COBIT
  - COSO
  - PCI-DSS
  - CMMC
  - NIST
  - ISO
  - PCAOB AS-5

### Professional Memberships and Affiliations

- National Society of Leadership & Success
- The Institute of Internal Auditors (IIA)
- Information Systems Audit and Control Association (ISACA)

**Background** - Dylan is a CISA professional with over 5 years of IT Risk and Compliance experience with a focus in internal audit, vendor management, enterprise risk management, Sarbanes-Oxley, SOC 1, SOC 2, ISO270001, and cyber investigations across various industries including financial services, banking and startups.

Dylan is a creative problem solver in the IT compliance space and has helped many organizations during their initial procedure and policy development process which has led to successful audit campaigns. Dylan has extensive experience in performing control design assessments, identifying gaps and providing recommendations to mitigate risks identified in the audit process ensuring controls are tested in a quality and timely manner. He has served as liaison for external audit relationships with many of the Big 4 accounting firms to facilitate effective and timely external testing and documentation. He is also passionate about introducing compliance and providing opinions on best practice to businesses in emerging technology and developing security areas.

## Certificate of Achievement for Excellence in Financial Reporting Program

Our experience in working with clients who have participated in the **Certificate of Achievement for Excellence in Financial Reporting** program is, we believe, second to none. The following are clients who participate in the program, and with whom we have worked during the past three years:

### **Municipalities**

Altamonte Springs  
Casselberry  
Cocoa  
Cocoa Beach  
Dunedin  
Indian Rocks Beach  
Leesburg  
Orlando  
Palm Bay  
Pembroke Pines  
Sanford  
Stuart  
Sunny Isles Beach  
Tampa  
Tallahassee  
Tarpon Springs  
Temple Terrace  
Venice  
Winter Park

### **Counties**

Citrus  
Hernando  
Lake  
Martin  
Osceola  
Seminole  
St. Johns

### **School Districts**

Brevard County  
Broward County  
Duval County  
Escambia County  
Osceola County  
Lee County  
Seminole County

### **Authorities**

Central Florida Expressway Authority  
Greater Orlando Aviation Authority (GOAA)  
LYNX  
Miami-Dade Expressway Authority  
Naples Airport Authority  
Toho Water Authority



## References

MSL is proud to share the following representative listing of clients for whom we have provided auditing services that are comparable in scope and size to the City:

| Client Name               | Scope of Work<br>Dates of Contract | Engagement<br>Partners        | Contact Information  |
|---------------------------|------------------------------------|-------------------------------|--|
| City of Cocoa             | Annual Audit<br>2018 - Current     | Joel Knopp;<br>Dan O'Keefe    | <b>Rebecca Bowman</b><br>Finance Director<br>(321) 433-8600<br><a href="mailto:rbowman@cocoafl.org">rbowman@cocoafl.org</a>                              |
| City of Orlando           | Annual Audit<br>2013 - Current     | Dan O'Keefe;<br>Joel Knopp    | <b>Jose Fernandez</b><br>Controller<br>(407) 246-2165<br><a href="mailto:Jose.Fernandez@orlando.gov">Jose.Fernandez@orlando.gov</a>                      |
| City of Sunny Isles Beach | Annual Audit<br>2016 - Current     | Dan O'Keefe;<br>William Blend | <b>Tiffany Neely</b><br>Finance Director<br>(305) 792-1805<br><a href="mailto:tneely@sibfl.net">tneely@sibfl.net</a>                                     |
| City of Tallahassee       | Annual Audit<br>2019 - Current     | William Blend;<br>Joel Knopp  | <b>Patrick Twyman</b><br>Director of Financial Services<br>(850) 891-8868<br><a href="mailto:Patrick.twyman@talgov.com">Patrick.twyman@talgov.com</a>    |
| City of Tampa             | Annual Audit<br>2021 - Current     | William Blend;<br>Joel Knopp  | <b>Sabrina McAdoo</b><br>Accounting Operations Manager<br>(813) 274-8618<br><a href="mailto:Sabrina.McAdoo@tampagov.net">Sabrina.McAdoo@tampagov.net</a> |

## Commitment to Staffing Continuity

The MSL team for your engagement has significant experience in serving Florida municipalities. We recognize that staff continuity keeps disruptions to your daily operations to a minimum. In addition, it allows us to continue to provide high-quality, efficient service when the individuals who work with you directly continue to be involved with your engagement for many years. We have a long history of keeping our staff turnover low relative to our competitors.

There is nothing more disruptive to clients than to have different staff assigned to an engagement from one year to the next. We will commit the same staff to your engagement from year to year. We cannot guarantee that team members will not leave the Firm, but we can tell you that our Firm has very low turnover rates. We consider our staff to be our most important resource.

Staffing continuity is a very important aspect of our attestation practice. We strive to keep staff turnover as low as possible, in part, by the following areas of emphasis:

- Commitment to hiring quality staff to serve our clients starts at the top. Our shareholder group is very active in our staff recruitment and retention program.
- Education of our staff. We place the highest regard on training our staff and helping them excel in their careers. The size of our Firm provides the ability to move up, while not feeling lost in a big corporate environment.
- We have been a “Best Places to Work” award winner for over ten years.

The team for this engagement has decades of experience in serving Florida municipalities. Most of this experience has been with MSL. We recognize that staff continuity keeps disruptions to your daily operations to a minimum.



## E. Proposal Approach

### Overview

The following section lays out the blueprint for our audit approach. Our audit approach is presented utilizing three elements. While not specifically identified, we fully understand that the key to any successful audit is communication with the client. This communication will include audit requests and the timing of audit procedures with the responsible parties prior to initiation. Our goal is to ensure that everyone involved in the audit fully understands their role, as well as any deadlines. In addition, we realize that an audit is often subject to scheduling changes based on the activities or events that take place during the audit process. We are fully capable and flexible to work through these types of events and still ensure that the most complete and timely audit services are provided to the City.

**The first element is our general audit approach.** In this section, we outline the professional standards, regulations, and principles we operate under to ensure our engagement is in accordance with all of the applicable professional standards. These standards include *Government Auditing Standards*, generally accepted auditing standards, the Uniform Guidance, the *Florida Single Audit Act*, and *Rules of the Auditor General*. These standards dictate how we must conduct our audit and are applicable to every audit, regardless of size or complexity of an entity or any of its components.

**The second element discusses the four phases of the audit process** and common procedures performed during the audits of all components of the City. The four phases identified in the second element are 1) audit planning process, 2) develop audit plan, 3) perform audit plan, and 4) report and monitor. Included in each phase are general procedures we perform to accomplish the goal of each phase.

**The third element identifies specific procedures** we believe will be utilized during our audit of the City. These procedures were developed from our review of the City's Annual Comprehensive Financial Report (ACFR). We understand that no two governmental entities are the same and to approach an audit with that mindset would be a disservice to our clients. We also understand that from year to year we must re-evaluate our audit procedures based on the specific circumstances for that year.

Following the three elements will be additional information on specific audit methods to be incorporated into our audit plan, such as sampling, analytical procedures, use of Computer Assisted Audit Techniques (CAATs), etc.

#### Element One – Audit Approach – General

The purpose of our audit is to provide us with a basis for expressing an opinion on whether the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles (GAAP) and to report on the fairness of any additional information, as applicable, when considered in relation to the financial statements taken as a whole.

Overall, we will follow a risk-based audit approach, which is mandated under United States Auditing Standards Clarified (AU-C) Section 300. In our planning process, we will identify the risks of significant accounts and transactions related to the financial statements and plan our audit procedures to properly address those risks at the financial statement assertion level. In addition, we will incorporate AU-C Section 600, which relates to the audit approach and related documentation requirements for group audits. Under this section, we are required to evaluate the City, as well as its business activities, to determine what aspects of the City's activities are significant and need to be evaluated separately from a financial accounting and reporting perspective.

To enable us to reach our conclusion on the fairness of the City's financial statements, we must gather competent evidential matter that corroborates the assertions made by management in the financial statements.

The principal techniques used to acquire evidence on which the expression of our opinion is based are as follows:

- **Examination (*Inspection*)** - One of our principal objectives is to substantiate the authenticity of various recorded figures and entries. Evidence of such authenticity is typically gathered through examination of documents pertaining to the transaction that occurred.
- **Confirmation** - The process of confirmation is closely related to that of inspection, but is used to obtain supporting evidence by direct request from third parties, rather than by reference to items of evidence readily available from management and staff.
- **Observation** - Observation is commonly used to ascertain compliance with certain prescribed procedures; we frequently use this technique to document and observe your financial operations.
- **Verification** - Generally, all of our activities related to the formulation of an opinion on your financial statements are referred to as verification procedures. However, specific tasks are performed to support specific financial statement assertions regarding the following:
  - accuracy of recorded balances and related account classifications;
  - valuations of account balances based on GAAP; and
  - cut-off procedures employed by management to consistently record all transactions in the appropriate accounting period(s).
- **Inquiry** - Substantial information is gathered by direct inquiry of your personnel. Through inquiry, we can ascertain the duties performed by given individuals or, through carefully phrased questions, we are able to ascertain if those individuals are properly carrying out their assigned responsibilities. We can also determine specific information about selected accounting items or transactions to support decisions made by management personnel when other corroborating evidence is not readily available.

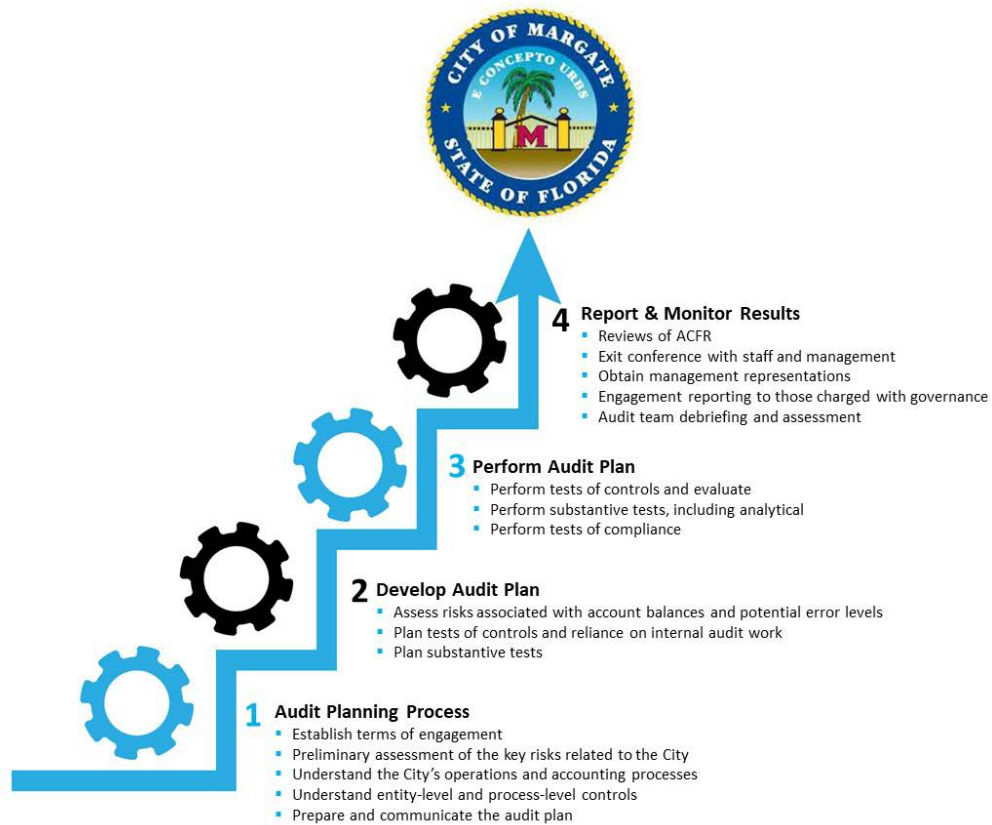
**Analytical Review** - By performing an intensive study through analytical procedures, we can gain insight into the manner in which your accounting system does or does not develop reliable financial information. Our auditors perform analytical review procedures to ascertain that the recorded figures "make sense," by being consistent with each other and with known external changes that are taking place. Changes from the previous year, budget-to-actual results, or comparison to other comparable cities (benchmarking) are analyzed to make certain that the financial information produced through the City's accounting and reporting system(s) are logical and reflect changes in operations or financial position that are known to have occurred.

#### **Element Two – Common Procedures**

Our general audit approach can be summarized in four main phases as follows:

1. Audit planning and preliminary risk assessment
2. Develop audit plan by assessing risks and evaluating internal controls
3. Perform the audit plan, including tests of controls and substantive procedures
4. Report and monitor results

Following is a diagram illustrating the relationship of these four phases to your audit plan:



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

Analytical procedures are utilized in the planning, substantive testing, and wrap-up phases of all audits. The extent to which they are utilized is dependent on our assessment of where the significant audit risks are. In the planning stage, analytical testing is used as one of many methods to determine “what has happened” during the audit period. Generally, we will utilize comparisons to prior-year activities. In addition, to make the information useful in the planning stages, we implement this process on the financial statement level to give us an overall assessment of changes that have occurred. During the substantive testing phase of the engagement, we generally utilize analytical procedures on revenue and expenditure/expense accounts, including, when appropriate, comparisons to prior year, as well as to budget. We utilize analytical procedures, when reasonable, to compare to operational information. For example, comparing water production to related revenues and expenses with direct or inverse relationships. In the wrap-up phase of the audit, analytical testing is used to support the testing performed throughout the audit, as well as to determine that no significant changes occurred outside of our expectations. The full extent to which analytical procedures are utilized is based on the auditor’s professional judgment and the overall risk assessment results.

Substantive procedures include records examination (inspection), confirmation, observation, verification, inquiry, and analytical procedures, all of which have been previously presented. The extent to which any procedure is utilized is determined based on the auditor’s evaluation of the account balance or transaction being evaluated. The best method utilized is dependent on the auditor’s risk assessment of the specific accounting or reporting issue at hand. Which procedures are utilized is carefully evaluated throughout the audit process and often more than one of these procedures is implemented. In all cases, the audit team discusses the approach to be taken and evaluates this decision during the audit process to ensure that the testing performed will provide a reasonable basis for the auditor’s conclusions.

## Extent of Use of EDP or Data Extraction Software in the Engagement

To the extent possible, it is our policy to incorporate the use of CAATs in all phases of our audit. Our Firm understands the efficiencies and effectiveness derived with the proper use of these audit techniques. We have committed significant Firm resources to provide your audit team with the tools and training to use these techniques. Our Firm uses IDEA data-mining software. This software enables us to take virtually any output file format from your financial reporting package and convert it into a usable data format for our staff to perform CAATs, such as the following:

- Comparison of employee and vendor addresses to identify employees who are also vendors
- Analyzing numerical sequences from large populations to identify missing or duplicate checks or invoices
- Sorting payments to identify transactions that fall just under financial control or contract limits
- Identifying unexpected trends in the number, or amounts of, payments to vendors
- Searching for false employees by comparing the human resources database with the payroll system database

As part of our audit, we routinely perform analyses of our clients’ computer-based financial management systems. To the extent possible, it is our policy to design our audit procedures to maximize the application of computer-assisted audit procedures for compliance and substantive testing of your system. We also utilize the capabilities of our own in-house computer systems to assist us in achieving efficiency in examining your financial accounting and reporting systems.

Our auditors utilize several electronic data processing (EDP) software systems in conjunction with performing audits. All software systems utilized are used exclusively on our own computer hardware brought on site during the audit. We do not, and will not, install or use any of our proprietary software systems on client hardware systems in violation of our software licensing agreements.

We also have the inherent capability to download certain financial data into our own data processing systems. This procedure is typically limited to specific applications where it is feasible to do so. Quite often, our clients' systems do not provide the ability to download all historical data that we find essential to perform our analytical procedures and account comparisons. When that occurs, alternative procedures are employed to build the appropriate database to perform these necessary tasks.

As a routine part of your audit, we will request electronic copies of your financial system's database files to allow us access to information in your financial accounting systems. Our Firm uses financial data extraction and analysis software to assist us in performing your audit.

As a primary audit tool, we utilize this software to read, display, analyze, manipulate, sample, or extract data files from almost any source within your financial management systems – mainframe to PC, including reports printed to a file.

### **AI and Electronic Work Products**

In this age of uncertainty and in many cases, out of necessity, CPA firms have been challenged to find solutions to work remotely and to provide appropriate audit procedures using advanced IT products. At MSL, we have been fortunate to align ourselves with companies like CaseWare IDEA, Commerce Clearing House (CCH), and Thomson Reuters. These international corporations are known for their cutting-edge audit software featuring Artificial Intelligence (AI) capabilities and cloud storage and access. We have worked with and watched the evolution of SMART products from these companies which enhance the decision-making process on audits.

MSL has a tradition of using the latest technological advancements to improve our audit process and client service. We are proud to let you know we are continuing this tradition with the implementation of two technologies to enhance our audit of the City. The first is Suralink, a document and engagement management tool. This tool takes our current client portal to the next level and allows for real time engagement management and status updates. This tool is not only available to your audit team but also to the City's staff. This ensures that at any point and time all parties will be aware of what requests are outstanding and which ones have been fulfilled.

The second, and one that we are excited to add to our audit toolbox, is ThirdLine, our AI audit tool. This AI tool allows us to audit 100% of your general ledger transactions. The advantage of this software is that it allows us to perform a targeted risk assessment of all general ledger transactions. This tool is enhanced by MSL's governmental audit experience which allows us to categorize various transactions into three risk levels: high, medium and low. This tool, combined with our government experience, allows us to identify and evaluate various high-risk transactions resulting in a more focused and targeted approach to our audit procedures.

Utilizing these new tools ensures that MSL will continue to be a leader in performing financial statement audits of our government clients. We look forward to implementing these tools on the City's audit engagement.

We also have remote auditing capabilities. When COVID-19 hit the United States and the country went on shut-down, we were ready. We were able to pivot very quickly and our service to our clients did not miss a beat. Our personnel were already trained to work remotely, and we had the infrastructure in place to execute fully remote operations utilizing multiple remote meeting tools such as Zoom, Webex, Lifesize, and others. Our commitment to these technology tools gives you the confidence to know that our audit team has the latest in software and equipment to carry out their assignments.

In summary, starting a relationship with MSL ensures that your audit is performed at the highest level with the most advanced audit technologies available, utilized by a government qualified audit team.

### Evaluating IT Environment

As part of our audit procedures, we are required to gain an understanding of the IT environment that supports the financial reporting process. Our assessment includes the following:

- Identifying key information systems and EUC (End-User Computing) applications, such as user-developed spreadsheets, that are relevant to financial reporting
- Evaluating procedures by which transactions are initiated, authorized, recorded, processed, and reported in such systems

While not specifically required to be evaluated, during our audit planning phase, we have our IT Risk Assurance team incorporate a tailored approach to your overall IT environment which includes a review of the following IT environment areas:

- **General IT Controls**

These controls impact the achievement of the financial statement assertions by supporting an environment that provides for the integrity, security, and availability of financial data. Our audit approach includes a review of General IT controls, such as the following:

- IT Governance - including risk management, strategic planning, and vendor management
- IT Operations - including data backup and recovery, interfaces between systems, and incident management
- Physical Security and Access to Programs and Data - including appropriate segregation of duties
- Change Management and Software Acquisition and Development

- **Application Controls**

These controls relate to programmed procedures within an information system that are designed to help ensure the completeness and accuracy of information processing, such as completeness and validity checks, authentication, authorization, or input controls.

- **Cyber Hygiene Practices**

Cybersecurity continues to be one of the key risks for the majority of our clients. We understand those risks and as part of our procedures, we benchmark the practices and controls employed by our clients against the key cybersecurity frameworks, such as CIS Controls or the five-step NIST Cybersecurity Framework. We also provide a high-level vulnerability assessment at no cost to our clients. Being a part of Moore Global gives us virtually unlimited access to highly specialized individuals and teams who can provide additional services, such as penetration testing, social engineering testing, or security trainings.

## Intelligent Data Analytics and Visualization

It is our policy to incorporate the use of Machine Learning-enabled CAATs in our audit approach where it is practical and efficient to do so. Our Firm understands the efficiencies and effectiveness derived with the proper use of these audit techniques. Our goal is to ensure your audit team has the tools and training to use these techniques and is why we have committed significant firm resources in this area.

Whenever possible, we will request electronic copies of your financial data and use financial data extraction and analysis software, such as IDEA and Microsoft Power BI to assist us in performing your audit.

## Proposed Segmentation of the Engagement

### Element Three – Specific Procedures

The following section gives an overview of the major audit segments (Planning, Substantive Testing and Wrap Up), as well as procedures we anticipate will be implemented in these areas. This section is not intended to provide you with all of the details of our audit steps. It indicates our understanding of the City, its environment, and the related internal controls anticipated to be in place.

**The overall objective of our audit segmentation and related procedures is to ensure that our audit opinions are supported by the procedures performed.** Procedures are evaluated throughout the audit process based upon the auditee's environment, internal controls, and economic condition. In addition, our audit plan is evaluated throughout the audit and procedures are performed to address any significant issues identified during the audit process.

### Planning – Internal Controls – Compliance

#### Engagement Administration and Planning

- Communication with those charged with governance to discuss goals, audit timetable, audit work plan, and particular areas of specialized concentration.
- Make preliminary assessments of the City, its environment, and its internal controls.
- Update systems documentation and permanent file information.
- Review status of the prior-year audit recommendations or findings, if any, and ascertain whether they were appropriately resolved.
- Identify all federal and state financial awards programs.
- Document our understanding of all financially significant laws and regulations, and identify any new laws or regulations that require audit testing.
- Identify new or modifications to the existing inter-local agreements.
- Discuss with management the implementation of recent GASB pronouncements, and determine applicability of pending matters.

#### Evaluation of the City, Its Environment and Internal Controls

- Obtain and document our understanding of the City, its environment, its internal controls, organizational structure, components and operating characteristics.
- Evaluate organization, personnel, and financial practices.
- Document existing IT controls, and evaluate adequacy of physical security environment, including business continuity (disaster recovery) planning.
- Perform an IT risk assessment.
- Evaluate financial reporting systems and administrative monitoring capabilities.
- Design preliminary tests on controls for compliance with prescribed systems.
- Identify specific compliance requirements related to bond resolutions, ordinances, and Florida Statutes.
- Perform testing of controls over areas deemed to have financial significance. These generally include testing of cash disbursements, cash receipts, utility billings, journal entries, payroll, contracts, etc.



## Planning – Internal Controls – Compliance (*Continued*)

### *Minutes, Contracts, and Resolutions*

- Review minutes of meetings of the City Council and prepare an abstract of information relevant to the audit of the financial statements.
- Obtain data concerning outstanding contractual commitments, if any, for financial statement disclosure adequacy.
- Design tests of controls for compliance with applicable laws and regulations and *Rules of the Auditor General of the State of Florida*.
- Develop a compliance work program and incorporate it into the overall audit plan.

### *Budgets*

- Document budgetary process and confirm compliance with applicable local ordinances, procedures and regulations.
- Review authorization and impact of interim budget amendments, if any.

## Substantive Testing

### *Cash, Cash Equivalents, and Investments, including Restricted Funds*

- Ascertain that cash in the balance sheet is on hand, in transit, or on deposit with third parties (trustees) in the name of the City.
- Ascertain that all cash funds of the City are included in the balance sheet.
- Ascertain that depositories are legally acceptable, that adequate collateral has been pledged for the City's deposits, and that separate depository accounts are maintained for each fund for which required.
- Ascertain that the cash balances reflect a proper cutoff of receipts and disbursements and are stated at the correct amount.
- Ascertain that cash balances are properly presented in accordance with related restrictions and disclosures are adequate.
- Ascertain that investment balances are evidenced by securities or other appropriate legal documents, either physically on hand or held in safekeeping by others, and include all the City's investments.
- Ascertain that investments are the types authorized by law, contract, and the investment policy of the City.
- Ascertain that investment values, incomes, gains or losses are correctly stated and properly allocated to accounts.
- Ascertain that investments are properly described and classified by fund type in the combined balance sheet and related disclosures.
- Perform similar procedures for the City's pension plan investments.

## Substantive Testing (*Continued*)

### *Receivables, Revenue and Cash Receipts*

- Ascertain that only earned revenues, if any, in the fiscal year have been recorded, and amounts uncollected at year-end presented as receivables are valid. Ascertain that the City has satisfied the relevant legal requirements to receive all revenues recorded.
- Ascertain that the revenues were billed or charged and recorded at the correct amount and receivables are stated at the net realizable amount.
- Ascertain that amounts billed for services rendered are valid and have been billed to customers at authorized rates.
- Ascertain that unbilled service revenues are appropriately reflected in the proper accounting period.
- Ascertain that receivables for revenues that are not considered available in governmental funds are correctly reported as deferred inflows of resources.
- Ascertain that resources that have been received but not yet earned are correctly recorded as unearned revenue.
- Ascertain that an adequate allowance for doubtful accounts has been established and that the related amounts and disclosures are properly presented in the financial statements.
- Ascertain that receivables are properly classified in the financial statements and that related disclosures are adequate.

### *Prepays, Deposits, and Inventories*

- Ascertain that prepaid expenses have been correctly recorded as to unamortized balance and expensed to the correct period.
- Ascertain that inventories recorded represent a complete listing of materials and supplies held by the City, and that such assets are physically on hand.
- Ascertain that inventory listings are accurately valued and the totals are properly recorded in accounts.
- Ascertain that inventory is properly classified and disclosure is made of the equity reserve, if appropriate.

### *Capital Assets and Capital Expenditures*

- Ascertain that property and equipment represent a complete and valid listing of the capitalizable cost of assets purchased, constructed, or leased, and are physically on hand.
- Ascertain that capital expenditures represent a complete and valid listing of the capitalizable cost of the property and equipment acquired during the period, and capitalizable costs are excluded from repairs and maintenance and similar expenditure accounts.
- Ascertain that capitalized costs and related depreciation associated with all sold, abandoned, damaged, or obsolete fixed assets have been removed from the accounts.
- Ascertain that depreciation charges on all depreciable assets have been computed on an acceptable and consistent basis and that the related allowance accounts are reasonable.
- Ascertain that capital expenditures and fixed assets are properly classified and related disclosures are adequate.

## Substantive Testing (*Continued*)

### *Accounts Payable, Cash Disbursements, and Expenses*

- Ascertain that recorded expenses and cash disbursements are for goods and services authorized and received.
- Ascertain that expenses incurred for goods and services and related accounts payable have all been identified, including any contingent or contractual liabilities.
- Ascertain that expenses for goods and services are authorized in accordance with the budget and other regulations or requirements.
- Ascertain that expenses and related disbursements and liabilities have been correctly recorded as to account, budget category, period, and amount.
- Ascertain that expenses and related liabilities are properly classified by budget category and related disclosures are adequate.

### *Payroll and Related Liabilities*

- Ascertain that payroll disbursements are made only for work authorized and performed by authorized personnel.
- Ascertain that payroll is computed using rates and other factors in accordance with contracts and relevant laws and regulations.
- Ascertain that payroll and related liabilities are correctly recorded as to amount and period and properly distributed by account and budget category, and disclosures are adequate.
- Ascertain the status of employee compensatory benefits for accruals and disclosure.

### *Long-Term Debt and Debt Service Expenditures*

- Ascertain that debt is authorized and properly recorded.
- Ascertain that all indebtedness of the City is identified, recorded, and disclosed.
- Ascertain that the City has complied with provisions of indentures and agreements related to debt, including provisions on use of proceeds.
- Ascertain that debt service expenditures (principal and interest payable) are properly recorded, classified, and disclosed.
- Ascertain that debt and related restrictions, guarantees, and commitments are properly presented and related disclosures are adequate.
- Review arbitrage calculations for reasonableness.

### *Net Pension and Net OPEB Liabilities*

- For each defined benefit plan, ascertain that the methods and assumptions used in determining total pension liability and total OPEB liability are in accordance with GASB 68 and 75, respectively (GAAP).
- Ascertain that the census data used by the actuary reconciles with the plan census data.
- Determine that the actuarial valuation date used by the actuary and the measurement date elected by the City are in accordance with GAAP.
- Ascertain that the net pension liability and net OPEB liability are calculated correctly and properly consider fiduciary net position, deferred outflows of resources, and deferred inflows of resources.

## Substantive Testing (*Continued*)

### *Risk Management*

- Document and evaluate controls over the City's risk management processes.
- Ascertain that cost allocation plans are in place for the proper allocation of insurance costs. Ensure that costs are allocated during the year and recorded correctly as to account, amount, and period, in accordance with the City's plan, as well as applicable policies and procedures.
- Review insurance coverage in place to ensure it is active and applicable for the City's risk.
- Ensure proper disclosures related to the City's risk management activities.

### *Net Position and Fund Balance*

- Ascertain that all classifications of net position and fund balance are recorded and properly authorized in accordance with GASB 54 and 63.
- Ascertain that components of net position and fund balance are determined in accordance with applicable regulations and requirements.
- Ascertain that components of net position and fund balance, including changes in net position, are properly computed and are described, classified, and appropriately disclosed.

### *Revenues*

- Perform analytical procedures related to charges for services.
- Design and perform a revenue test to determine that proper rates are charged.
- Compare revenue data for the current period and historically to customer demographics.
- Determine that impact fees are properly restricted and accounted for.
- Perform testing of various tax and inter-governmental revenues.
- Examine supporting documentation for contributions of dedicated lines for developers.

### *Expenditures and Expenses*

- Perform analytical procedures related to expenses.
- Through testing and observation, determine that expenses are appropriate and properly classified.
- Determine that expenses are properly classified for budgetary purposes.

## Substantive Testing (Continued)

### Single Audit

- Verify that the City's Schedule of Expenditures of Federal Awards and State Financial Assistance reconciles to the City's underlying accounting records (i.e., general ledger details). Ascertain status and resolution of prior-year findings and questioned costs.
- Test grant revenue through confirmation with grantor agency and ascertain appropriateness of classification.
- Ascertain that grant revenues and expenditures charged to grant programs are valid and complete and, if applicable, indirect costs are properly allocated.
- Determine threshold for Type A and Type B programs based on grant expenditures.
- Identify major federal programs and major state projects using risk-based approach.
- Ascertain that grant-related amounts are properly presented and related Schedule of Expenditures of Federal Awards and State Financial Assistance disclosures are adequate.
- Evaluate and test controls over direct and material compliance requirements for major grants.

### Wrap-Up and Reporting

- Review draft of the ACFR.
- Complete all financial disclosure checklists.
- Review status of prior-year audit recommendations and ascertain whether they were appropriately resolved.
- Provide current-year audit findings and recommendations for improvement related to the financial statements, internal control, accounting, accounting systems, and compliance with policies and procedures.
- Prepare preliminary drafts of audit reports and management letter, and meet with management to review drafts prior to issuance.
- Schedule and attend final meeting with management to finalize all financial reporting matters.
- Present financial statements to management and the City Council.

### Level of Staff and Number of Hours

Listed below are the proposed segmentation of hours by staff level for the audit of the City:

|                            | Shareholders | Manager | Senior | Staff | IT Specialist | Total Hours |
|----------------------------|--------------|---------|--------|-------|---------------|-------------|
| Planning/Internal Control  | 20           | 35      | 75     | 125   | 15            | 270         |
| Year End Testing/Reporting | 35           | 75      | 100    | 200   | 5             | 415         |
| Single Audit               | 5            | 10      | 25     | -     | -             | 40          |
| <b>Total Hours</b>         | 60           | 120     | 200    | 325   | 20            | 725         |

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

A key component in auditing any governmental entity is to determine those laws, regulations, and contracts that have a significant impact on the financial statements. Our audit approach in this area involves the following:

- Review of enabling legislation
- Review of prior financial statements
- Inquiry of management and staff
- Review of federal and state laws
- Review of grant agreements
- Review of contracts and other agreements

Once significant laws and regulations that affect the City have been identified, we will develop compliance testing to ensure that we address these issues.

Areas currently identified as significant compliance areas are as follows:

- Debt covenants
- The City's investment policy
- Pension plan requirements
- Other significant agreements
- Federal and state grants
- Federal tax and wage reporting

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

Our auditors use sampling procedures to obtain satisfactory audit evidence. In developing our methods for sampling, we utilize the methodology referenced in AU-C Sections 315, 330, and 530. Those sampling procedures routinely include statistical and non-statistical sampling based upon sample population, nature of the items being sampled, the required sample size, and the anticipated results.

Ordinarily, the significant portions of the sampling expected to be performed are identified at the onset of the engagement and are coordinated with the remaining auditing procedures to produce timely and efficient results.

We currently anticipate utilizing both attribute and variable sampling. Examples of areas where we will apply sampling strategies include:

- the selection of cash receipts postings to test for determination of compliance with related statutory requirements and utility rate schedules;
- the selection of cash disbursements, payroll transactions for compliance testing;
- the selection of debt payment transactions to test for timeliness, and completeness of, payments to paying agents for debt costs and fiscal agent fees; and
- the selection of other transactions to determine compliance with laws and regulations.

## Cost-Effective Audit Techniques

### Dual Audit Testing

A dual-purpose test is an audit procedure that is used as both a test of controls and a substantive test. This test improves the efficiency of an audit, since two tests are being combined into one procedure. The use of dual-purpose tests can reduce the labor cost of an audit. When applicable, we can gain even further efficiencies when we combine our dual-purpose testing with our Single Audit procedures.

Further, the greatest cost-effectiveness we can provide the City is our vast governmental experience. You will not have to train our staff as each member of your audit team has extensive experience in auditing Florida municipalities.

### Remote Audit Capabilities

Our initial assessment was done utilizing publicly-available virtual tools such as City and other public websites. We want the City to know we pride ourselves on utilizing and incorporating remote auditing technology into our audit services. Utilizing these tools over the years with many of our current clients has allowed us to be efficient and provide the most cost-effective audit services. Below is a list of tools and capabilities which we can/will incorporate into our audit approach. This will ensure high quality audit services.

**MSL's Secured Portal** – we will set up a portal for the City. This portal will allow for the transfer of data, document requests, and schedules to ensure that we meet the needs of the City.

**MSL's Virtual Meeting Tools** – we utilize Microsoft Teams and are familiar with other virtual meeting tools such as Lifesize and GoToWebinar. This combination of virtual meeting tools provides us with the ability to meet virtually with any number of individuals from 1 to 500. We would use these tools for introductions, fraud interviews, scheduling updates, process walkthroughs, and other audit procedures normally done onsite.

**Remote Access** – MSL has worked with many clients utilizing remote access to their various accounting software(s). The only restrictions noted in the past have been limitations of client network systems and/or their IT Department policies. Remote access, where allowed, has enabled us to perform functions such as running account details, general ledger detail, check registers, and other reports. Where our clients have document imaging systems with search functionality, we have been provided with access to those. These allow us to review supporting documentation such as invoices, purchase orders, and other applicable supporting documentation which support various transactions or account balances. If the City allows this access, staff assigned to your engagement have experience in utilizing this functionality in performing auditing procedures. The limitations on this are those placed by individual clients, not MSL.

## Interim and Final Examination Techniques

See the Proposed Segmentation of the Engagement section of this proposal for detailed information on our techniques used for interim and final examination.



## Timing

We are dedicated to your timeline and will plan our audit so that the audit reports and management letter will meet the City's timeline. We will accomplish this by properly planning and performing interim procedures that will ensure the most efficient and effective audit plan. Our extensive Florida governmental audit experience allows us to gain efficiencies by performing various procedures during interim work. These procedures include testing of controls, compliance testing, and other areas to ensure that all work is not being performed at year-end.

**MSL has the capability and experience to assist the City in continuing to receive the *Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting*.** We will ensure throughout the engagement that the City keeps current with any new accounting and reporting standards issued by the GASB. This will help ensure that the City continues receiving the Certificate of Achievement for Excellence in Financial Reporting.

Over the years, the Shareholders on your engagement have participated in the GFOA Certificate Review Program. In addition, they have had experience with several clients in their initial awarding of the certificate. The most recent example of this was working with Toho Water Authority to receive this award. The majority of MSL's governmental clients are long-time participants in the GFOA program and we have worked with them to maintain the certificate for all years where we served as their external auditors. **All of your audit team members have worked with numerous governmental clients to either earn or continue receiving this highly regarded award.**

## Process to Produce a Meaningful Management Letter

Our priority in drafting management letter comments is to get our facts straight. We will meet with management and discuss findings before they are finalized. Any comments made will be thoughtful and accurate. We do not make frivolous comments that waste the time of management and those in charge of governance. We adhere to the requirements set forth in the applicable audit standards.

We will maintain close communication with management to keep them apprised of the progress of the audit and any developments that require immediate attention. We appreciate the importance of this process and find that this executive involvement and communication resolves the majority of questions and issues effectively and timely. At the conclusion of our audit, we will report to management at an exit conference and present our audit results to the Board.

**Our presentations will communicate to you items regarding the audit that are required by our professional standards, management comments related to significant accounting, operational, or internal control issues identified during the audit engagement (if any) and the current issues impacting the industry.**

On the following pages is a recent Management Letter from the City of Orlando.



Certified Public Accountants

## INDEPENDENT AUDITOR'S MANAGEMENT LETTER

The Honorable Mayor and  
Members of the City Council  
City of Orlando, Florida

### Report on the Financial Statements

We have audited the basic financial statements of the City of Orlando, Florida (the "City") as of and for the year ended September 30, 2022, and have issued our report thereon dated March 31, 2023.

### Auditor's Responsibility

We conducted our audit 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and the Audit Requirements for Federal Awards* ("Uniform Guidance"); and Chapter 10.550, *Rules of the Auditor General*.

### Other Reporting Requirements

We have also issued our 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*, Independent Auditor's Report on Compliance for Each Major Federal Program and Major State Project and on Internal Control over Compliance and Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, Schedule of Findings and Questioned Costs, and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated March 31, 2023, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no audit findings or recommendations identified in the preceding annual financial report.

### Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority is disclosed in the notes to the financial statements.

The Honorable Mayor and  
Members of the City Council  
City of Orlando, Florida

### Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific conditions met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, *Rules of the Auditor General*, the City of Orlando Downtown Development Board (the "DDB"), a dependent special district of the City, reported:

- a) The total number of DDB employees compensated in the last pay period of the DDB's fiscal year as 0.
- b) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the DDB's fiscal year as 7.
- c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$0.
- d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$284,144.
- e) Each construction project with a total cost of at least \$65,000 approved by the DDB that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:
  - i. N/A.
- f) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the DDB amends a final adopted budget under Section 189.016(6), Florida Statutes as \$(530,454).

The Honorable Mayor and  
Members of the City Council  
City of Orlando, Florida

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, *Rules of the Auditor General*, the City of Orlando Downtown South Neighborhood Improvement District (the "NID"), a dependent special district of the City, reported:

- a) The total number of NID employees compensated in the last pay period of the NID's fiscal year as 0.
- b) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the NID's fiscal year as 1.
- c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$0.
- d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$404.
- e) Each construction project with a total cost of at least \$65,000 approved by the NID that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:

| Projects                     | Proposed Budget | 2022 Expenditures |
|------------------------------|-----------------|-------------------|
| Division Bike Trail Upgrades | \$100,000       | \$16,425          |
| Placemaking/Enhancement      | \$100,000       | \$0               |
| O-Line                       | \$400,000       | \$0               |
| CIID Professional Services   | \$100,000       | \$3,960           |

- f) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the NID amends a final adopted budget under Section 189.016(6), Florida Statutes as \$376,102.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, *Rules of the Auditor General*, the City of Orlando Community Redevelopment Agency (the "CRA"), a dependent special district of the City, reported:

- a) The total number of CRA employees compensated in the last pay period of the CRA's fiscal year as 52.
- b) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the CRA's fiscal year as 10.
- c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$2,702,325.
- d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$432,224.

The Honorable Mayor and  
Members of the City Council  
City of Orlando, Florida

- e) Each construction project with a total cost of at least \$65,000 approved by the CRA that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:

| Projects                  | Proposed Budget | 2022 Expenditures |
|---------------------------|-----------------|-------------------|
| Art^2                     | \$4,500,000     | \$0               |
| Carver Park               | \$3,100,000     | \$0               |
| Streetscape Improvements  | \$500,000       | \$335,000         |
| 1 N Rosalind              | \$300,000       | \$196,237         |
| I4 Art Park               | \$300,000       | \$164,523         |
| FDOT Beautification Grant | \$100,000       | \$0               |
| Maxey Crooms Renovation   | \$250,000       | \$0               |

- f) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the CRA amends a final adopted budget under Section 189.016(6), Florida Statutes as \$4,412,828.

#### Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

#### Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Mayor, City Council, and applicable management and is not intended to be, and should not be, used by anyone other than these specified parties.

**MSL, P.A.**

Certified Public Accountants

Orlando, Florida  
March 31, 2023



## Independence

We believe that independence is the bedrock of our profession. As a result, while the City is a client, we will ensure that no employees will serve either the City or any of its related entities in any position that would impair independence in fact or in appearance.

Annually, each of our professional staff is required to confirm their independence of all Firm clients. We pledge to incorporate involvement in any entity related to the City into our annual independence assessment.

## Anticipated Potential Audit Problems

Based on our review of the City's last available prior-year financial statements and other information we have obtained, we do not anticipate any specific audit problems. However, the public sector is highly regulated, and there are new laws, regulations, standards, and pronouncements coming out on a regular basis. As these changes become known, we will evaluate their impact on the City's financial statements and the effect they might have on the scope of our engagement. **Members of your audit team have been auditing Florida governments for over a quarter of a century.** They are accustomed to change and understand how to deal with it. As your auditors, we will gain an understanding of the issues at hand, communicate with you, and help resolve them to our mutual satisfaction.

## Litigation

Our Firm has no action, lawsuit, proceeding, inquiry, investigation, at law or equity before or by a court, governmental agency, public board or body, pending or, to the best of our knowledge, threatened, which would in any way prohibit, restrain or enjoin the execution or delivery of our obligations or diminish our obligation or diminish our financial ability to perform the terms of the proposed contract.

## Conflict of Interest

MSL has not had any professional relationships with the City for the past five years that would constitute a conflict of interest. Also, MSL will give the City written notice of any professional relationships entered into during the period of this agreement.

## Financial Stability

MSL has a 45-plus year history in Florida and has been headquartered in Central Florida since its inception.

It should be noted that 100% of MSL's growth has been organic. In other words, we have not grown through acquisitions or mergers. This is natural growth that reflects the high-quality service our Firm provides and our reputation in various business sectors.

MSL is the last of the statewide firms. Other firms have been acquired or merged into larger firms. We consider this an enormous opportunity for our Firm. With offices in Central Florida, Tampa Bay, South Florida, and North Florida, we have the ability to effectively serve clients throughout the state of Florida. Unlike other firms, ALL our decision makers reside here in Florida. This gives us a competitive advantage in delivering services.

MSL also provides services to clients in 20 states and eight countries. Our memberships in Moore North America and Moore Global have provided significant opportunities for us to advance our practice. With unlimited national and international resources, we are able to service clients virtually anywhere in the United States and dozens of countries around the world.

MSL operates virtually debt free. The Firm maintains some nominal equipment loans/leases, but has no operating debt. The Firm adopts an annual budget, which is ratified by our Board of Directors. This budget is incorporated into our financial management system to ensure strict adherence.

MSL has no known financial issues that will prevent us from providing, implementing, and maintaining the proposed system for the term of the contract.

MSL is financially stable and has no current or prior bankruptcy proceedings pending as a debtor, or in a reorganization, liquidation, or dissolution proceeding. No trustee or receiver has been appointed over any portion of MSL's property under federal bankruptcy law or any state insolvency law.

We would be pleased to discuss our financial position and financial stability further if you so desire.

Included on the following page is a letter from our bank.





Joey Devine - Commercial Banker  
407.285.7627  
Joseph.D.Devine@truist.com  
333 S Garland Ave, 17<sup>th</sup> Floor,  
Orlando, FL 32801

4/12/2023

To Whom It May Concern:

RE: MSL, P.A.

MSL, P.A. is a valued client of Truist, and all their accounts and financial services history have been handled in a satisfactory and professional manner.

Truist Financial Corporation as of April 12, 2023, has an A3 debt rating per Moody's and A- per S&P. Our deposit rating per Moody's is Aa3/ P-1.

If we can be of further assistance, please do not hesitate to give me a call at 407.285.7627.

Sincerely,

A handwritten signature in black ink that reads "Joey Devine".

Joey Devine  
Commercial Banker

[-Restricted-]

## F. Work Product, Schedule and Fees

### Tentative Schedule for Timing of Each Segment

Below is a detailed implementation plan, including a timeline.

|               |  |
|---------------|--|
| August 2023   | Begin interim fieldwork; hold entrance conferences; develop systems documentation to complete all interim work by end of September |
| November 2023 | Deliver detailed yearend audit work plan and schedule of client assistance forms   |
| December 2023 | Start and complete substantive fieldwork phase of audit by end of January  |
| February 2024 | Draft of ACFR available for final review by end of February  |
| February 2024 | Provide draft of audit reports and management letter (if required); hold exit conference with management                           |
| March 2024    | Issue final audit reports by March 31  |
| March 2024    | Presentation of the ACFR to City Commission  |

## Price Schedule Proposal Form – Exhibit B

### **EXHIBIT B – PRICE PROPOSAL FORM** **RFP NO. 2023-008 AUDIT SERVICES**

#### **MANNER OF PAYMENT**

Progress payments will be made on the basis of hours of work completed during the course of the engagement and be subject to retention. Interim billings shall cover a period of not less than a calendar month. All progress billings must identify services performed, hours worked, and the dollar amount applicable to the auditing team. Payment of the final billing will be made after delivery of the final report and presentation to the City Commission.

A fixed price contract is required by the City. The total price for the engagement shall include all contractor expenses, including travel, incidentals and “other costs” per the breakdown specified below. The total all-inclusive price must contain all direct and indirect costs including all out-of-pocket expenses. Fees must be provided for all contract years one through five and extensions years one and two.

#### **RATES BY LEVEL OF STAFF**

Section 1 of the sealed cost proposal should include a schedule of professional fees and expenses that supports the total all-inclusive maximum price. These fees shall be provided in the format shown herein as the Professional Fees and Expenses, Supporting Schedule. Complete a form for each year that the proposed hourly rates used to calculate the total all-inclusive price differ from rates in contract year 1.

#### **ADDITIONAL PROFESSIONAL SERVICES**

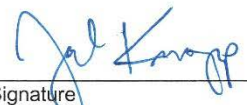
If it should become necessary for the City to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an amendment to the Agreement between the City and the firm. Any such additional work agreed to between the City and the firm shall be performed at the same annual rates as set forth in the schedule of fees and expenses included in the sealed pricing proposal.

**EXHIBIT B**  
RFP NO. 2023-008 AUDIT SERVICES (CONTINUED)

NAME OF FIRM MSL, P.A.

**SECTION 1**  
**PROFESSIONAL FEES AND EXPENSES**  
**SUPPORTING SCHEDULE**

| Fiscal Year: 2023 - 2025  |                            |                        |                 |
|---------------------------|----------------------------|------------------------|-----------------|
| Staff Level               | Number of Hours            | Proposed Rate per Hour | Proposed Total  |
| Audit Segment:            | Planning/Internal Control  |                        |                 |
| Partners                  | 20                         | \$ 205                 | \$ 4,100        |
| Managers                  | 35                         | \$ 160                 | 5,600           |
| Supervisory Staff / Staff | 75 / 125                   | \$ 120 / \$100         | 9,000 / 12,500  |
| Segment Subtotal          | 255                        |                        | 31,200          |
| Others (specify)          | 15                         | \$ 140                 | 2,100           |
| Total Audit Segment       | 270                        |                        | 33,300          |
|                           |                            |                        |                 |
| Audit Segment:            | Year End Testing/Reporting |                        |                 |
| Partners                  | 35                         | \$ 205                 | 7,175           |
| Managers                  | 75                         | \$ 160                 | 12,000          |
| Supervisory Staff / Staff | 100 / 200                  | \$ 120 / \$100         | 12,000 / 20,000 |
| Segment Subtotal          | 410                        |                        | 51,175          |
| Others (specify)          | 5                          | \$ 140                 | 700             |
| Total Audit Segment       | 415                        |                        | 51,875          |
|                           |                            |                        |                 |
| Audit Segment:            | Single Audit               |                        |                 |
| Partners                  | 5                          | \$ 205                 | 1,025           |
| Managers                  | 10                         | \$ 160                 | 1,600           |
| Supervisory Staff / Staff | 25 / 0                     | \$ 120 / \$100         | 3,000 / 0       |
| Segment Subtotal          | 40                         |                        | 5,625           |
| Others (specify)          | 0                          | \$ 140                 | 0               |
| Total Audit Segment       | 40                         |                        | 5,625           |
|                           |                            |                        |                 |
| Total Audit Scope         | 725                        |                        | 90,800          |
|                           |                            |                        |                 |
| Other (specify)           | 0                          |                        | 0               |
|                           |                            |                        |                 |
| Total Other               | 0                          |                        | 0               |
|                           |                            |                        |                 |
| Total Year                | 725                        |                        | \$ 90,800       |

  
Signature

Shareholder  
Title

June 30, 2023  
Date

**EXHIBIT B**  
**RFP NO. 2023-008 AUDIT SERVICES (CONTINUED)**

NAME OF FIRM MSL, P.A.

**SECTION 1**  
**PROFESSIONAL FEES AND EXPENSES**  
**SUPPORTING SCHEDULE**

| Fiscal Year: 2026 - 2027  |                            |                        |                 |
|---------------------------|----------------------------|------------------------|-----------------|
| Staff Level               | Number of Hours            | Proposed Rate per Hour | Proposed Total  |
| Audit Segment:            | Planning/Internal Control  |                        |                 |
| Partners                  | 20                         | \$ 220                 | \$ 4,400        |
| Managers                  | 35                         | \$ 170                 | 5,950           |
| Supervisory Staff / Staff | 75 / 125                   | \$ 130 / \$110         | 9,750 / 13,750  |
| Segment Subtotal          | 255                        |                        | 33,850          |
| Others (specify)          | 15                         | \$ 150                 | 2,250           |
| Total Audit Segment       | 270                        |                        | 36,100          |
| Audit Segment:            | Year End Testing/Reporting |                        |                 |
| Partners                  | 35                         | \$ 220                 | 7,700           |
| Managers                  | 75                         | \$ 170                 | 12,750          |
| Supervisory Staff / Staff | 100 / 200                  | \$ 130 / \$110         | 13,000 / 22,000 |
| Segment Subtotal          | 410                        |                        | 55,450          |
| Others (specify)          | 5                          | \$ 150                 | 750             |
| Total Audit Segment       | 415                        |                        | 56,200          |
| Audit Segment:            | Single Audit               |                        |                 |
| Partners                  | 5                          | \$ 230                 | 1,100           |
| Managers                  | 10                         | \$ 170                 | 1,700           |
| Supervisory Staff / Staff | 25 / 0                     | \$ 130 / \$110         | 3,250 / 0       |
| Segment Subtotal          | 40                         |                        | 6,050           |
| Others (specify)          | 0                          | \$ 150                 | 0               |
| Total Audit Segment       | 40                         |                        | 6,050           |
| Total Audit Scope         | 725                        |                        | 98,350          |
| Other (specify)           | 0                          |                        | 0               |
| Total Other               | 0                          |                        | 0               |
| Total Year                | 725                        |                        | \$ 98,350       |

  
 Signature

Shareholder  
 Title


June 30, 2023  
 Date

**EXHIBIT B**  
RFP NO. 2023-008 AUDIT SERVICES (CONTINUED)

NAME OF FIRM MSL, P.A.

**SECTION 1**  
**PROFESSIONAL FEES AND EXPENSES**  
**SUPPORTING SCHEDULE**

| Fiscal Year: 2028 - 2029  |                            |                        |                 |
|---------------------------|----------------------------|------------------------|-----------------|
| Staff Level               | Number of Hours            | Proposed Rate per Hour | Proposed Total  |
| Audit Segment:            | Planning/Internal Control  |                        |                 |
| Partners                  | 20                         | \$ 230                 | \$ 4,600        |
| Managers                  | 35                         | \$ 180                 | 6,300           |
| Supervisory Staff / Staff | 75 / 125                   | \$ 140 / \$115         | 10,500 / 14,375 |
| Segment Subtotal          | 255                        |                        | 35,775          |
| Others (specify)          | 15                         | \$ 160                 | 2,400           |
| Total Audit Segment       | 270                        |                        | 38,175          |
| Audit Segment:            | Year End Testing/Reporting |                        |                 |
| Partners                  | 35                         | \$ 230                 | 8,050           |
| Managers                  | 75                         | \$ 180                 | 13,500          |
| Supervisory Staff / Staff | 100 / 200                  | \$ 140 / \$115         | 14,000 / 23,000 |
| Segment Subtotal          | 410                        |                        | 58,550          |
| Others (specify)          | 5                          | \$ 160                 | 800             |
| Total Audit Segment       | 415                        |                        | 59,350          |
| Audit Segment:            | Single Audit               |                        |                 |
| Partners                  | 5                          | \$ 230                 | 1,150           |
| Managers                  | 10                         | \$ 180                 | 1,800           |
| Supervisory Staff / Staff | 25 / 0                     | \$ 140 / \$115         | 3,500 / 0       |
| Segment Subtotal          | 40                         |                        | 6,450           |
| Others (specify)          | 0                          | \$ 160                 | 0               |
| Total Audit Segment       | 40                         |                        | 6,450           |
| Total Audit Scope         | 725                        |                        | 103,975         |
| Other (specify)           | 0                          |                        | 0               |
| Total Other               | 0                          |                        | 0               |
| Total Year                | 725                        |                        | \$ 103,975      |

  
Signature

Shareholder  
Title

June 30, 2023  
Date

**EXHIBIT B**  
**RFP NO. 2023-008 AUDIT SERVICES (CONTINUED)**

**NAME OF FIRM** MSL, P.A.

**SECTION 2**  
**PROFESSIONAL FEES AND EXPENSES**  
**SUPPORTING SCHEDULE**

**TOTAL PRICE FOR AUDITING SERVICES**

| <u>Fiscal Year</u>             | <u>Engagement Total</u> |
|--------------------------------|-------------------------|
| Financial Audit                | \$ 75,175               |
| Single Audit                   | \$ 5,625                |
| ACFR Preparation               | \$ 10,000               |
| Total All Inclusive 2023 Price | \$ 90,800               |

|                                |           |
|--------------------------------|-----------|
| Financial Audit                | \$ 75,175 |
| Single Audit                   | \$ 5,625  |
| ACFR Preparation               | \$ 10,000 |
| Total All Inclusive 2024 Price | \$ 90,800 |

|                                |           |
|--------------------------------|-----------|
| Financial Audit                | \$ 75,175 |
| Single Audit                   | \$ 5,625  |
| ACFR Preparation               | \$ 10,000 |
| Total All Inclusive 2025 Price | \$ 90,800 |

|                                |           |
|--------------------------------|-----------|
| Financial Audit                | \$ 81,800 |
| Single Audit                   | \$ 6,050  |
| ACFR Preparation               | \$ 10,500 |
| Total All Inclusive 2026 Price | \$ 98,350 |

|                                |           |
|--------------------------------|-----------|
| Financial Audit                | \$ 81,800 |
| Single Audit                   | \$ 6,050  |
| ACFR Preparation               | \$ 10,500 |
| Total All Inclusive 2027 Price | \$ 98,350 |



|                                |            |
|--------------------------------|------------|
| Financial Audit                | \$ 86,525  |
| Single Audit                   | \$ 6,450   |
| ACFR Preparation               | \$ 11,000  |
| Total All Inclusive 2028 Price | \$ 103,975 |

|                                |            |
|--------------------------------|------------|
| Financial Audit                | \$ 86,525  |
| Single Audit                   | \$ 6,450   |
| ACFR Preparation               | \$ 11,000  |
| Total All Inclusive 2029 Price | \$ 103,975 |

|   |            |
|---|------------|
| Total All Inclusive Price Five Years Plus<br>Two Year Extension |            |
| :   | \$ 677,050 |

**Comments:**

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Signature

Shareholder  
Title

June 30, 2023  
Date

## G.Additional RFP Information

### Certificates of Insurance

| ACORD   |   | MSLPA-1  |  | OP ID: GTO                         |                          |  |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|---|---|--|--|------------------------------------|--------------------------|--|-------------------|--------------------|---------------|-------------------------|-------------------------|--------|---|---|--|-----------------|------------|------------|------------------------------|--|-----------------------------------|------------------------------------|--|--|--|--|--|--|--------------------------------|--|--|--|--|--|--|-------------------------------------|--|--|--|--|--|--|----|---|---|--|-----------------|------------|------------|--|-------------------------------|---------------------------------|-----------------------------------|--|--|--|--|--|--|----|---|--|--|----------------|------------|------------|------------------------------|------------------------|----|----|---|--|-------------------------------------|--------------------------|--------------------------|--------------------------|--|---------------------------------|---|--|--|--|--|--|--|--|--|
| CERTIFICATE OF LIABILITY INSURANCE  |   |  |  | DATE (MM/DD/YYYY)<br>02/02/2023    |                          |  |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
| <p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</p> <p>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</p>   |   |  |  |                                    |                          |  |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
| <b>PRODUCER</b><br>Accountants Program<br>Commercial Services<br>PO Box 392055<br>Pittsburgh, PA 15251-9055   |   | <b>CONTACT NAME:</b> George Tolis<br><b>PHONE (A/C, No, Ext):</b> 866-283-7127<br><b>E-MAIL ADDRESS:</b> |  | <b>FAX (A/C, No):</b> 800-567-4028 |                          |  |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
| <b>INSURED</b> MSL CPAs & Advisors<br>225 S. Orange Ave, Ste 600<br>Orlando, FL 32801   |   | <b>INSURER(S) AFFORDING COVERAGE</b>   |  | <b>NAIC #</b>                      |                          |  |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   | <b>INSURER A:</b> Depositors   |  | <b>42587</b>                       |                          |  |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   | <b>INSURER B:</b> Travelers Indemnity Co of Amer   |  | <b>25666</b>                       |                          |  |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   | <b>INSURER C:</b> Travelers Indemnity Co of Amer   |  | <b>25666</b>                       |                          |  |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   | <b>INSURER D:</b><br><b>INSURER E:</b><br><b>INSURER F:</b>  |  |                                    |                          |  |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
| <p><b>COVERAGES</b>      <b>CERTIFICATE NUMBER:</b>      <b>REVISION NUMBER:</b></p> <p>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>INSR LTR</th> <th>TYPE OF INSURANCE</th> <th>ADDL SUBR INSD WVD</th> <th>POLICY NUMBER</th> <th>POLICY EFF (MM/DD/YYYY)</th> <th>POLICY EXP (MM/DD/YYYY)</th> <th>LIMITS</th> </tr> </thead> <tbody> <tr> <td rowspan="4">A</td> <td rowspan="4"> <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY<br/> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br/> <br/>           GEN'L AGGREGATE LIMIT APPLIES PER:<br/> <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO JECT <input type="checkbox"/> LOC<br/>           OTHER:         </td> <td rowspan="4"></td> <td rowspan="4">BP0D 3190479487</td> <td rowspan="4">12/15/2022</td> <td rowspan="4">12/15/2023</td> <td>EACH OCCURRENCE \$ 1,000,000</td> </tr> <tr> <td>DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000</td> </tr> <tr> <td>MED EXP (Any one person) \$ 5,000</td> </tr> <tr> <td>PERSONAL &amp; ADV INJURY \$ 1,000,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>GENERAL AGGREGATE \$ 2,000,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>PRODUCTS - COMPIOP AGG \$ 2,000,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$</td> </tr> <tr> <td rowspan="4">A</td> <td rowspan="4"> <input type="checkbox"/> AUTOMOBILE LIABILITY<br/> <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY<br/> <input checked="" type="checkbox"/> HIRED AUTOS ONLY<br/> <input type="checkbox"/> SCHEDULED AUTOS<br/> <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY         </td> <td rowspan="4"></td> <td rowspan="4">BAPD 3190479487</td> <td rowspan="4">12/15/2022</td> <td rowspan="4">12/15/2023</td> <td>COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000</td> </tr> <tr> <td>BODILY INJURY (Per person) \$</td> </tr> <tr> <td>BODILY INJURY (Per accident) \$</td> </tr> <tr> <td>PROPERTY DAMAGE (Per accident) \$</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$</td> </tr> <tr> <td rowspan="4">A</td> <td rowspan="4"> <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR<br/> <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE<br/> <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$         </td> <td rowspan="4"></td> <td rowspan="4">CAP 3190479487</td> <td rowspan="4">12/15/2022</td> <td rowspan="4">12/15/2023</td> <td>EACH OCCURRENCE \$ 5,000,000</td> </tr> <tr> <td>AGGREGATE \$ 5,000,000</td> </tr> <tr> <td>\$</td> </tr> <tr> <td>\$</td> </tr> <tr> <td rowspan="4">B</td> <td rowspan="4"> <input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br/> <input type="checkbox"/> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)<br/>           If yes, describe under DESCRIPTION OF OPERATIONS below         </td> <td rowspan="4">           Y/N<br/> <input type="checkbox"/> N/A         </td> <td rowspan="4">           UB3K607654<br/>           UB3K609094         </td> <td rowspan="4">           03/01/2023<br/>           03/01/2023         </td> <td rowspan="4">           03/01/2024<br/>           03/01/2024         </td> <td>PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/></td> </tr> <tr> <td>E.L. EACH ACCIDENT \$ 1,000,000</td> </tr> <tr> <td>E.L. DISEASE - EA EMPLOYEE \$ 1,000,000</td> </tr> <tr> <td>E.L. DISEASE - POLICY LIMIT \$ 1,000,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)</p> |   |  |  |                                    |                          | INSR LTR   | TYPE OF INSURANCE | ADDL SUBR INSD WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY<br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br><br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO JECT <input type="checkbox"/> LOC<br>OTHER: |  | BP0D 3190479487 | 12/15/2022 | 12/15/2023 | EACH OCCURRENCE \$ 1,000,000 | DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 | MED EXP (Any one person) \$ 5,000 | PERSONAL & ADV INJURY \$ 1,000,000 |  |  |  |  |  |  | GENERAL AGGREGATE \$ 2,000,000 |  |  |  |  |  |  | PRODUCTS - COMPIOP AGG \$ 2,000,000 |  |  |  |  |  |  | \$ | A | <input type="checkbox"/> AUTOMOBILE LIABILITY<br><input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY<br><input checked="" type="checkbox"/> HIRED AUTOS ONLY<br><input type="checkbox"/> SCHEDULED AUTOS<br><input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY |  | BAPD 3190479487 | 12/15/2022 | 12/15/2023 | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 | BODILY INJURY (Per person) \$ | BODILY INJURY (Per accident) \$ | PROPERTY DAMAGE (Per accident) \$ |  |  |  |  |  |  | \$ | A | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR<br><input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE<br><input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$ |  | CAP 3190479487 | 12/15/2022 | 12/15/2023 | EACH OCCURRENCE \$ 5,000,000 | AGGREGATE \$ 5,000,000 | \$ | \$ | B | <input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br><input type="checkbox"/> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? 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| INSR LTR  | TYPE OF INSURANCE   | ADDL SUBR INSD WVD   | POLICY NUMBER  | POLICY EFF (MM/DD/YYYY)            | POLICY EXP (MM/DD/YYYY)  | LIMITS   |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
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|   |   |  |  |                                    |                          | DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000                 |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          | MED EXP (Any one person) \$ 5,000                                    |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          | PERSONAL & ADV INJURY \$ 1,000,000                                   |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          | GENERAL AGGREGATE \$ 2,000,000                                       |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          | PRODUCTS - COMPIOP AGG \$ 2,000,000                                  |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          | \$   |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
| A   | <input type="checkbox"/> AUTOMOBILE LIABILITY<br><input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY<br><input checked="" type="checkbox"/> HIRED AUTOS ONLY<br><input type="checkbox"/> SCHEDULED AUTOS<br><input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY   |  | BAPD 3190479487  | 12/15/2022                         | 12/15/2023               | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000                     |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          | BODILY INJURY (Per person) \$  |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          | BODILY INJURY (Per accident) \$                                      |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          | PROPERTY DAMAGE (Per accident) \$                                    |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          | \$   |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
| A   | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR<br><input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE<br><input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$  |  | CAP 3190479487   | 12/15/2022                         | 12/15/2023               | EACH OCCURRENCE \$ 5,000,000   |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          | AGGREGATE \$ 5,000,000   |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          | \$   |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          | \$   |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
| B   | <input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY<br><input type="checkbox"/> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below  | Y/N<br><input type="checkbox"/> N/A  | UB3K607654<br>UB3K609094   | 03/01/2023<br>03/01/2023           | 03/01/2024<br>03/01/2024 | PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          | E.L. EACH ACCIDENT \$ 1,000,000                                      |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          | E.L. DISEASE - EA EMPLOYEE \$ 1,000,000                              |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          | E.L. DISEASE - POLICY LIMIT \$ 1,000,000                             |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
|   |   |  |  |                                    |                          |  |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |
| <b>CERTIFICATE HOLDER</b><br>Evidence of Insurance<br>255 S Orange Avenue, Suite 600<br>Attn: COO/CFO<br>Orlando FL 32801   |   |  | <b>CANCELLATION</b><br>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.<br><br>AUTHORIZED REPRESENTATIVE<br> |                                    |                          |  |                   |                    |               |                         |                         |        |   |   |  |                 |            |            |                              |  |                                   |                                    |  |  |  |  |  |  |                                |  |  |  |  |  |  |                                     |  |  |  |  |  |  |    |   |   |  |                 |            |            |  |                               |                                 |                                   |  |  |  |  |  |  |    |   |  |  |                |            |            |                              |                        |    |    |   |  |                                     |                          |                          |                          |  |                                 |   |  |  |  |  |  |  |  |  |

ACORD 25 (2016/03)

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## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
07/31/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

|   |  |  |
|---|--|--|
| <b>PRODUCER</b><br>Affinity Insurance Services<br>1100 Virginia Drive, Suite 250<br>Fort Washington, PA 19034 | <b>CONTACT</b><br>NAME:<br>PHONE (A/C, No, Ext):<br>E-MAIL:<br>ADDRESS:<br><b>INSURER(S) AFFORDING COVERAGE</b><br>INSURER A : Continental Casualty Company<br>INSURER B :<br>INSURER C :<br>INSURER D :<br>INSURER E :<br>INSURER F : | <b>FAX</b><br>(A/C, No):<br><b>NAIC #</b><br>20443 |
| <b>INSURED</b><br>MSL, P.A.<br>255 S. Orange Avenue, Suite 600<br>Orlando, FL 32801-3428                      |  |  |

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE   | ADDL SUBR INSD WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS   |
|----------|---|--------------------|---------------|-------------------------|-------------------------|--|
|          | <b>COMMERCIAL GENERAL LIABILITY</b><br><input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR<br><br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC<br>OTHER:  |                    |               |                         |                         | EACH OCCURRENCE \$<br>DAMAGE TO RENTED PREMISES (Ea occurrence) \$<br>MED EXP (Any one person) \$<br>PERSONAL & ADV INJURY \$<br>GENERAL AGGREGATE \$<br>PRODUCTS - COMPIOP AGG \$<br>\$ |
|          | <b>AUTOMOBILE LIABILITY</b><br><input type="checkbox"/> ANY AUTO<br><input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS<br><input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY                 |                    |               |                         |                         | COMBINED SINGLE LIMIT (Ea accident) \$<br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$<br>\$                                    |
|          | <b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR<br><b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE<br>DED <input type="checkbox"/> RETENTION \$   |                    |               |                         |                         | EACH OCCURRENCE \$<br>AGGREGATE \$<br>\$   |
|          | <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b><br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y <input checked="" type="checkbox"/> N<br>(Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below |                    |               |                         |                         | PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/><br>E.L. EACH ACCIDENT \$<br>E.L. DISEASE - EA EMPLOYEE \$<br>E.L. DISEASE - POLICY LIMIT \$                         |
| A        | Professional Liability  |                    | APL-188063463 | 07/31/2022              | 07/31/2023              | Per Claim / Aggregate Limit \$5,000,000 \$5,000,000<br>SIR applies per terms and conditions.   |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
Proof of Coverage

### CERTIFICATE HOLDER

MSL, P.A.  
255 S. Orange Avenue, Suite 600  
Orlando, FL 32801-3428

### CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

*Jonathan McCabe*

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ACORD 25 (2016/03)

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## Corporate Resolution

### CORPORATE RESOLUTION OF MSL, P.A.

BE IT RESOLVED by the Board of Directors of MSL, P.A. (the "Firm") on this 13<sup>th</sup> day of April, 2021 the following shareholders are hereby authorized to enter into contractual agreements on behalf of the Firm for the purpose of proposing and providing audit, accounting and advisory services to governmental agencies:

Daniel J. O'Keefe

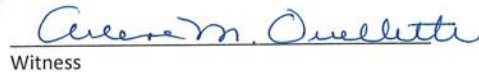
William Blend

Joel Knopp

I CERTIFY that the Resolution was duly enacted by a vote of the Board of Directors.

IN WITNESS WHEREOF, I affix my name as President of the Corporation and affix the seal of the Corporation this 13th day of April, 2021.

  
Witness

  
Witness

  
Kevin D. Murphy, President



## Audit Services Project Form & Certification – Exhibit E

### EXHIBIT E

#### RFP NO. 2023-008 AUDIT SERVICES PROJECT FORM & CERTIFICATION

**PROPOSER NAME:** MSL, P.A.

**ADDRESS:** 500 E. Broward Blvd., Suite 1550, Fort Lauderdale, FL 33394

**TELEPHONE:** (800) 683.5401 **FAX:** (305) 351.0002

**TYPE OF BUSINESS (Corporation, Partnership, Other – Specify):** Corporation

**TAX ID NUMBER (EIN/SSN):** 59-3070669

Certification: The undersigned hereby confirms as follows:

- A. I am a duly authorized agent of the Company/Individual submitting the proposal;
- B. I have read the Proposal in its entirety and fully understand and accept these terms unless specific variations have been expressly listed below.
- C. My Firm, MSL, P.A., agrees to hold all prices, terms and conditions firm for acceptance for ninety (90) calendar days following the date and time of the bid opening.

#### **Variations**

The Proposer shall identify all variations and exceptions taken to this RFP in the space provided below unless such variation is expressly prohibited in the RFP documents. If no variations are listed here, it is understood that the Proposer fully complies with the terms and conditions. It is further understood that such variations may be cause for determining that the Proposal is non-responsive and ineligible for the award:

**Section** \_\_\_\_\_ **Variance** \_\_\_\_\_

**Section** \_\_\_\_\_ **Variance** \_\_\_\_\_

**Section** \_\_\_\_\_ **Variance** \_\_\_\_\_

**Attach additional sheets as necessary.**

**By:**   
**Manual Signature of Agent**  
Joel Knopp  
**Typed/Printed Name of Agent**

June 30, 2023  
**Date**  
Shareholder  
**Title of Agent**

Proposals without the manual signature of an authorized agent of the Proposer shall be deemed non-responsive and ineligible for award.



## Scrutinized Company Certification – Exhibit F

### **EXHIBIT F** **SCRUTINIZED COMPANY CERTIFICATION**

I hereby swear or affirm that as of the date below this company is not listed on a Scrutinized Companies list created pursuant to 215.4725, 215.473, or 287.135, Florida Statutes. Pursuant to 287.135, Florida Statutes I further affirm that:

- (1) This company is not participating in a boycott of Israel such that it is not refusing to deal, terminating business activities, or taking other actions to limit commercial relations with Israel, or persons or entities doing business in Israel or in Israeli-controlled territories, in a discriminatory manner.
- (2) This Company does not appear on the Scrutinized Companies with Activities in Sudan List where the State Board of Administration has established the following criteria:
  - Have a material business relationship with the government of Sudan or a government- created project involving oil related, mineral extraction, or power generation activities, or
  - Have a material business relationship involving the supply of military equipment, or
  - Impart minimal benefit to disadvantaged citizens that are typically located in the geographic periphery of Sudan, or
  - Have been complicit in the genocidal campaign in Darfur.
- (3) This Company does not appear on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List where the State Board of Administration has established the following criteria:
  - Have a material business relationship with the government of Iran or a government- created project involving oil related or mineral extraction activities, or
  - Have made material investments with the effect of significantly enhancing Iran's petroleum sector.
- (4) This Company is not engaged in business operations in Cuba or Syria.

VENDOR/COMPANY NAME: MSL, P.A.

SIGNATURE: 

PRINTED NAME: Joel Knopp

TITLE: Shareholder DATE: June 30, 2023

The scrutinized company list is maintained by the State Board of Administration and available at <http://www.sbafla.com/>

## Non-Collusive Affidavit – Exhibit G



**EXHIBIT G**  
**NON-COLLUSIVE AFFIDAVIT**  
**RFP NO. 2023-008**

State of Florida )  
 ) ss:  
County of Orange )

Joel Knopp being first duly sworn, deposes and says that:

- (1) He/she is the Shareholder (Owner, Partner, Officer, Representative or Agent) of MSL, P.A., the Bidder that has submitted the attached RFP;
- (2) He/she is fully informed respecting the preparation and contents of the attached RFP and of all pertinent circumstances respecting such RFP;
- (3) Such RFP is genuine and is not a collusive or sham RFP;
- (4) Neither the Bidder 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 Bidder, firm, or person to submit a collusive or sham Bid in connection with the work for which the attached Bid has been submitted; or to refrain from bidding in connection with such work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with any Bidder, firm, or person to fix the price or prices in the attached Bid or of any other Bidder, or to fix any overhead, profit, or cost elements of the Bid price or the Bid price of any other Bidder, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed work;
- (5) The price or prices quoted in the attached RFP are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Bidder or any other of its agents, representatives, owners, employees or parties in interest, including this affiant.

Signed, sealed and delivered in the presence of:

By:   
Joel Knopp  
(Printed Name)  
Shareholder  
(Title)



**EXHIBIT G**  
**NON-COLLUSIVE AFFIDAVIT**  
**RFP NO. 2023-008 – PAGE 2**

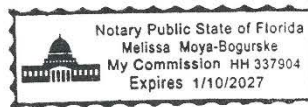
ACKNOWLEDGMENT

State of Florida )  
 ) ss:  
County of Orange )

The foregoing instrument was acknowledged before me this 30 day of June, 2023,  
by Joel Knopp, who is personally known to me or who has produced  
as identification and who did (did not) take an oath.

WITNESS my hand and official seal.

Melissa Moya-Bogurske  
NOTARY PUBLIC



My commission expires: January 10, 2027

## Proposer's Certification – Exhibit H

### **EXHIBIT H** **PROPOSER'S CERTIFICATION** **RFP NO. 2023-008**

#### **WHEN PROPOSER IS A CORPORATION**

IN WITNESS WHEREOF, the Proposer hereto has executed this Proposal Form this 30  
day of June, 2023.



(CORPORATE SEAL)

MSL, P.A.

Printed Name of Corporation

Florida

Printed State of Incorporation

By: Joel Knopp

Signature of President or other authorized officer

Joel Knopp

Printed Name of President or other authorized  
officer

500 E. Broward Blvd., Suite 1550

Address of Corporation

Fort Lauderdale, FL 33394

City/State/Zip

(800) 683.5401

Business Phone Number

ATTEST:

By K. Myles  
Secretary

State of Florida)

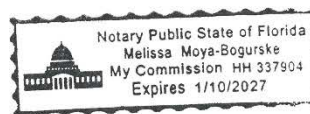
County of Orange)

The foregoing instrument was acknowledged before me this 30 day of June, 2023,  
by \_\_\_\_\_ (Name), \_\_\_\_\_ (Title) of  
MSL, P.A. \_\_\_\_\_ (Company Name) on behalf of the corporation,  
who is personally known to me or who has produced \_\_\_\_\_ as identification  
and who did (did not) take an oath.

WITNESS my hand and official seal.

Melissa Moya-Bogurske  
NOTARY PUBLIC

My commission expires: January 10, 2027



## Proposer's Qualifications Statement – Exhibit I

### **EXHIBIT I PROPOSER'S QUALIFICATIONS STATEMENT RFP NO. 2023-008**

The undersigned certifies under oath the truth and correctness of all statements and of all answers to questions made hereinafter:

SUBMITTED TO: City of Margate (Purchasing Manager)

ADDRESS: 5790 Margate Boulevard  
Margate, Florida 33063

CIRCLE ONE

SUBMITTED BY: MSL, P.A.

Corporation

NAME: Joel Knopp

Partnership

ADDRESS: 500 E. Broward Blvd., Suite 1550, Fort Lauderdale, FL 33394

Individual

PRINCIPAL OFFICE: 255 S. Orange Ave., Ste 600, Orlando, FL 32801

Other

1. State the true, exact, correct and complete name of the partnership, corporation, trade or fictitious name under which you do business and the address of the place of business.

The correct name of the Proposer is: MSL, P.A.

The address of the principal place of business is: 255 S. Orange Ave., Ste 600, Orlando, FL 32801

2. If Proposer is a corporation, answer the following:

a. Date of Incorporation: July 7, 1986

b. State of Incorporation: Florida

c. President's name: Kevin Murphy

d. Vice President's name: \_\_\_\_\_

e. Secretary's name: Kevin Murphy

f. Treasurer's name: \_\_\_\_\_

g. Name and address of Resident Agent: Kevin Murphy  
255 S. Orange Ave., Ste 600, Orlando, FL 32801

3. If Proposer is an individual or a partnership, answer the following:
- a. Date of organization: N/A
- b. Name, address and ownership units of all partners:  
N/A  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- c. State whether general or limited partnership: N/A
4. If Proposer is other than an individual, corporation or partnership, describe the organization and give the name and address of principals:  
N/A  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
5. If Proposer is operating under a fictitious name, submit evidence of compliance with the Florida Fictitious Name Statute.
6. How many years has your organization been in business under its present business name? Over 3 year - change of name only, not ownership
- a. Under what other former names has your organization operated?  
Moore Stephens Lovelace, P.A.  
Lovelace, Roby & Co
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.  
State of Florida SunBiz Registration #: J24429 - State certificate attached after this form  
Department of Business & Professional Regulation License #: AD0031378 - License attached on page of proposal
8. Have you ever failed to complete any work awarded to you? If so, state when, where and why?

No

---

---

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9. State the names, telephone numbers, and last known addresses of five owners, individuals, or representatives of owners with the most knowledge of work which you have performed, and to which you refer.

|  |  |                |
|--|--|----------------|
| City of Cocoa<br>Rebecca Bowman            | 65 Stone Street,<br>Cocoa, FL 32922                  | (321) 433-8600 |
| (name)                                     | (address)  | (phone)        |
| City of Orlando<br>Jose Fernandez          | 400 S. Orange Avenue,<br>Orlando, FL 32801           | (407) 246-2165 |
| (name)                                     | (address)  | (phone)        |
| City of Sunny Isles Beach<br>Tiffany Neely | 400 S. Orange Avenue,<br>Sunny Isles Beach, FL 33160 | (305) 792-1805 |
| (name)                                     | (address)  | (phone)        |
| City of Tallahassee<br>Patrick Twyman      | 300 S. Adams Street,<br>Tallahassee, FL 32301        | (850) 891-8868 |
| (name)                                     | (address)  | (phone)        |
| City of Tampa<br>Sabrina McAdoo            | 306 E. Jackson Street,<br>Tampa, FL 33602            | (813) 274-8618 |
| (name)                                     | (address)  | (phone)        |

10. List the pertinent experience of the key individuals of your organization (continue on insert sheet, if necessary).

Joel Knopp, Engagement Shareholder - over 25 years of governmental auditing, accounting, and consulting experience

William Blend, Technical Review Shareholder - almost 30 years of governmental auditing, accounting, and consulting experience

Dan O'Keefe, Consulting Shareholder - 40 years of governmental auditing, accounting, and consulting experience

11. State the name of the individual who will have personal supervision of the work:  
Joel Knopp

THE PROPOSER ACKNOWLEDGES AND UNDERSTANDS THAT THE INFORMATION CONTAINED IN RESPONSE TO THIS QUALIFICATIONS STATEMENT SHALL BE RELIED UPON BY THE CITY IN AWARDING THE CONTRACT AND SUCH INFORMATION IS WARRANTED BY PROPOSER TO BE TRUE. THE DISCOVERY OF ANY OMISSION OR MISSTATEMENT THAT MATERIALLY AFFECTS THE PROPOSER'S QUALIFICATIONS TO PERFORM UNDER THE CONTRACT SHALL CAUSE THE CITY TO REJECT THE PROPOSAL, AND IF AFTER THE AWARD TO CANCEL AND TERMINATE THE AWARD AND/OR CONTRACT.

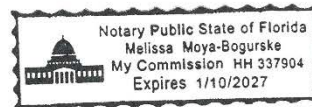
Joel Knopp  
(Signature)

State of Florida )  
 ) ss:  
County of Orange )

The foregoing instrument was acknowledged before me this 30 day of June, 2023,  
by Joel Knopp, who is personally known to me or who has produced  
\_\_\_\_\_ as identification and who did (did not) take an oath.

WITNESS my hand and official seal.

Melissa Moya-Bogurske  
NOTARY PUBLIC



My commission expires: January 10, 2027



## Drug-Free Workplace Program Form – Exhibit J


### **EXHIBIT J DRUG-FREE WORKPLACE PROGRAM FORM**

In accordance with Section 287.087, Florida Statutes, 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 for the procurement of commodities or contractual service, 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. In the event that none of the tied vendors have a Drug-free Workplace program in effect, the City reserves the right to make final decisions in the City's best interest. 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 a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify employees 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 of any State, for a violation occurring in the workplace no later than five days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community by any employee who is convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation.

If Proposer's company has a Drug-free Workplace Program, so certify below:

**AS THE PERSON AUTHORIZED TO SIGN THE STATEMENT, I CERTIFY THAT THIS FIRM COMPLIES FULLY WITH THE ABOVE REQUIREMENTS.**

SIGNATURE OF PROPOSER:  DATE: June 30, 2023



## Reference Sheet – Exhibit K

### EXHIBIT K REFERENCE SHEET

**Please list government agencies with whom you have done business during the past five years:**

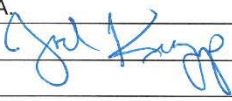
|                     |  |
|---------------------|--|
| Audit Firm Name     | MSL, P.A.                                      |
| Address             | 500 E. Broward Blvd., Suite 1550               |
| City, State Zip     | Fort Lauderdale, FL 33394                      |
| Phone               | (800) 683.5401                                 |
| Email               | jknopp@mslcpa.com                              |
| Agency Name         | City of Cocoa                                  |
| Address             | 65 Stone Street                                |
| City, State Zip     | Cocoa, FL 32922                                |
| Phone               | (321) 433-8600                                 |
| Contact Name, Title | Rebecca Bowman, Finance Director               |
| Email               | rbowman@cocoafll.org                           |
| Date of Contracts   | 2018 - Current                                 |
| Agency Name         | City of Orlando                                |
| Address             | 400 S. Orange Avenue                           |
| City, State Zip     | Orlando, FL 32802                              |
| Phone               | (407) 246-2165                                 |
| Contact Name, Title | Jose Fernandez, Controller                     |
| Email               | jose.fernandez@orlando.gov                     |
| Date of Contracts   | 2013 - Current                                 |
| Agency Name         | City of Sunny Isles Beach                      |
| Address             | 18070 Collins Avenue                           |
| City, State Zip     | Sunny Isles Beach, FL 33160                    |
| Phone               | (305) 792-1805                                 |
| Contact Name, Title | Tiffany Neely, Finance Director                |
| Email               | tneely@sibfl.net                               |
| Date of Contracts   | 2016 - Current                                 |
| Agency Name         | City of Tallahassee                            |
| Address             | 300 S. Adams Street                            |
| City, State Zip     | Tallahassee, FL 32301                          |
| Phone               | (850) 891-8868                                 |
| Contact Name, Title | Patrick Twyman, Director of Financial Services |
| Email               | patrick.twyman@talgov.com                      |
| Date of Contracts   | 2019 - Current                                 |
| Agency Name         | City of Tampa                                  |
| Address             | 306 E. Jackson Street                          |
| City, State Zip     | Tampa, FL 33602                                |
| Phone               | (813) 274-8618                                 |
| Contact Name, Title | Sabrina McAdoo, Accounting Operations Manager  |
| Email               | sabrina.mcadoo@tampagov.net                    |
| Date of Contracts   | 2021 - Current                                 |

## E-Verify – Exhibit L

### EXHIBIT L CITY OF MARGATE E-VERIFY FORM

|               |                  |
|---------------|------------------|
| Project Name: | Audit Services   |
| Project No.:  | RFP No. 2023-008 |

|                 |   |
|-----------------|---|
| ACKNOWLEDGEMENT | Definitions:  |
|                 | <p>"Contractor" means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration.</p> <p>"Subcontractor" means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.</p> <p>Effective January 1, 2021, public and private employers, contractors and subcontractors will begin required registration with, and use of the E-verify system in order to verify the work authorization status of all newly hired employees. Vendor/Consultant/Contractor acknowledges and agrees to utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:</p>  |
|                 | <ul style="list-style-type: none"> <li>a) All persons employed by Vendor/Consultant/Contractor to perform employment duties within Florida during the term of the contract; and</li> <li>b) All persons (including subvendors/subconsultants/subcontractors) assigned by Vendor/Consultant/Contractor to perform work pursuant to the contract with the Department. The Vendor/Consultant/Contractor acknowledges and agrees that use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the City of Margate; and</li> <li>c) <i>Should vendor become successful Contractor awarded for the above-named project, by entering into this Contract, the Contractor becomes obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. Any challenge to termination under this provision must be filed in the Circuit Court no later than 20 calendar days after the date of termination. If this contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of 1 year after the date of termination and shall be liable for any additional costs incurred by the City as a result of the termination.</i></li> </ul> |
|                 |   |

|                             |   |
|-----------------------------|---|
| COMPANY CONTACT INFORMATION | Company Name: MSL, P.A.   |
|                             | Authorized Signature:  |
|                             | Print Name: Joel Knopp  |
|                             | Title Shareholder   |
|                             | Date: June 30, 2023   |
|                             | Phone: (800) 683-5401   |
|                             | Email: jknopp@mslcpa.com  |
| Website: www.mslcpa.com     |   |

RFP No. 2023-008

43

## Acknowledgement Form

### ACKNOWLEDGEMENT FORM

#### ADDENDUM NO. 1


#### RFP NO. 2023-008

I acknowledge receipt of Addendum No. 1 for RFP No. 2023-008. This addendum contains nine (9) pages. Please include the original of this form in your qualifications submission.

Company Name: MSL, P.A.

Address: 500 E. Broward Blvd., Suite 1550, Fort Lauderdale, FL 33394

Name of Signer: Joel Knopp  
(please print)

Signature:  Date: June 30, 2023

Telephone: (800) 683.5401 Facsimile: (305) 351.0002

Please fax your completed form to (954) 935-5258 or e-mail to [purchase@margatefl.com](mailto:purchase@margatefl.com).

Kelly McGilvray  
Kelly McGilvray  
Buyer II

Tuesday, June 27, 2023

NOTE: The original of this form must be included with your qualifications submission.