

# MAULDIN & JENKINS

mjcpa.com

1401 Manatee Avenue West, Suite 1200

Bradenton, FL 34205



## City of Key West, Florida

Proposal to Provide Independent Audit Services  
to the City of Key West RFP-23-003

Fiscal Years September 30, 2023 through 2027

Mauldin & Jenkins, LLC Certified Public Accountants

Contact Persons: Wade Sansbury, CPA, Partner and  
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November 20, 2023 | 3:00 PM

**ELECTRONIC SUBMISSION**



*Going Further.*

## Transmittal Letter

November 20, 2023

City of Key West  
Procurement Department  
451 Third Street Northwest  
Key West, Florida 33881

Re: RFP No. 23-003 – Independent Auditing Services

Ladies and Gentlemen:

We appreciate the opportunity to propose on providing audit services to the City of Key West, Florida (the “City”), and we are pleased to submit a qualifications package including cost estimates to provide annual financial and compliance auditing services for the City. The contract for such audit services will be for the fiscal years ending September 30, 2023 through 2027.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the timeframe for performance of the annual financial audits as stipulated by the City and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will work with the City as closely as possible to issue all of the deliverables ahead of the City deadline. Our Firm is, and all significant personnel listed within this proposal are, licensed to practice in the State of Florida and are qualified to provide all services requested by the City. We are a southeastern regional firm with Florida offices in Bradenton and Sarasota. Our Bradenton office location has approximately 45 employees available to serve the City.

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

- **Governmental Experience:** Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years and remain committed to serving this sector. We provide the following statistics related to our governmental practice:
  - Over 700 governmental entities served in the Southeast on an annual basis, which includes over 150 municipalities.
  - 150+ full-time equivalent professionals with current governmental accounting experience.
  - We serve over 150 entities who receive the GFOA Certificate of Achievement for Excellence in Financial Reporting on an annual basis.
  - We serve as the plan auditor for approximately 30 single employer defined benefit pension plans in Florida, and currently audit in excess of \$2.5 billion in Florida pension assets.
  - We serve over 290 entities requiring federal/state Single Audits annually.
- **Experience with Notable Municipalities in the Southeast:** We are the current auditor of some of the most notable and recognized municipalities in the Southeast. These clients include Naples, Islamorada, and Hallandale Beach, Florida; Atlanta and Savannah, Georgia; and Charleston, South Carolina.
- **Experienced Personnel:** The personnel included in this proposal for your engagement have numerous years of professional experience in the governmental sector and are dedicated to serving this industry. We make every effort to retain experienced and qualified staff which will assist in providing staff continuity. The quality of the proposed engagement team is the clearest evidence of our commitment to serve you.



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

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



Daniel R. Anderson, CPA, Partner  
[danderson@mjcpa.com](mailto:danderson@mjcpa.com)  
941-741-2213 (direct)

Sincerely,  
MAULDIN & JENKINS, LLC



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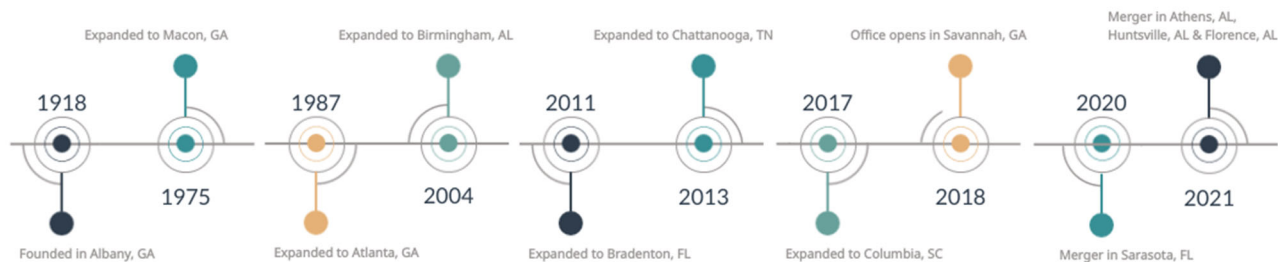
## Firm Qualifications and Experience

### Organization and Size

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

**Mauldin and Jenkins has offices located in Bradenton and Sarasota, Florida**; Atlanta, Macon, Sandy Springs, Albany and Savannah, Georgia; Chattanooga, Tennessee; Raleigh, North Carolina; Columbia, South Carolina; Athens, Huntsville, Florence, and Birmingham, Alabama. We have a practice structure with the scale to serve governmental clients well due to the efficient allocation of resources in our geographic area.

### Firm History and Expansion



**Mauldin & Jenkins provides over 139,000 hours of service to governmental entities on an annual basis. The Firm's governmental practice is the largest niche in the Firm representing approximately 30% of the Firm's total practice.**

However, size and resources alone are not the most meaningful measure of success; in the end, our clients remain the best judges of Mauldin & Jenkins' value. Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **410,000** - approximate total hours of service provided annually to clients of the Firm
- **139,000** - approximate total hours of service provided annually to governmental clients
- **54%** - percentage of governmental practice as compared to Firm's attestation practice
- **30%** - percentage of governmental practice as compared to Firm's overall practice
- **700** - approximate total governmental entities served in past three years
- **525** - total number of Firm personnel
- **154** - total clients served who obtain the GFOA/ASBO Certificates
- **47** - total clients with publicly issued debts in excess of \$75 million
- **71** - total number of Firm partners
- **25** - total number of full-time governmental partners and directors
- **16** - total number of full-time governmental managers
- **150** - total number of professionals with current governmental experience
- **293** - number of federal Single Audits performed by the Firm in 2022 covering over \$7 billion in federal expenditures (more than any other firm in our geographic service area)

### A Century of Service

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



As noted previously, Mauldin & Jenkins employs **40 partners, directors and managers** who dedicate **100%** of their time serving governmental clients. We also have numerous additional professionals with current experience in providing services to governmental entities – many of whom spend their time exclusively on governmental clients. Mauldin & Jenkins’ dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.



The goal of our governmental practice is to help governments improve their financial processes and strategies so that they can in turn, achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our Transmittal Letter, we currently **serve over 700 governments in the Southeast**.

Note that there have been no significant changes to our organizational structure, ownership, or management during the past three years.

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

The Bradenton office will be the office providing services to the City and employs **20 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. In addition to specializing in assurance and consulting services for local governments, the Bradenton office also provides assurance and consulting services for nonprofit and financial institution organizations, as well as tax and advisory services for individuals and business. A further profile of the Bradenton office and the Firm’s **professional** staff as a whole is as follows:

Professional Staff by Level	Bradenton	Firm-Wide
Partners	8	71
Directors/Managers	13	120
Senior Associates	11	104
Associates	15	189
Total	47	484

#### No Litigation, Federal/State Desk Reviews or Disciplinary Action

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

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

## Governments Served in the Past Five Years

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients.

The following governmental client listings are provided to demonstrate Mauldin & Jenkins' vast experience serving the governmental sector, and these listings are broken down by type of governmental unit, and the respective listings represents clients we have served in the past five years (and not over a lifetime).

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

### Georgia

- 1) Albany
- 2) Alpharetta
- 3) Americus
- 4) Ashburn
- 5) Atlanta
- 6) Austell
- 7) Bainbridge
- 8) Baldwin
- 9) Ball Ground
- 10) Barnesville
- 11) Bloomingdale
- 12) Brookhaven
- 13) Brunswick
- 14) Byron
- 15) Cartersville
- 16) Cedartown
- 17) Centerville
- 18) Chamblee
- 19) Chattahoochee Hills
- 20) Clarkston
- 21) College Park
- 22) Conyers
- 23) Cordele
- 24) Covington
- 25) Dalton
- 26) Decatur
- 27) Doraville
- 28) Douglasville
- 29) Duluth
- 30) Dunwoody
- 31) Fairburn
- 32) Fayetteville
- 33) Flovilla
- 34) Forest Park
- 35) Forsyth
- 36) Garden City
- 37) Grovetown
- 38) Griffin
- 39) Hapeville
- 40) Hinesville
- 41) Holly Springs
- 42) Jefferson

- 43) Jeffersonville
- 44) Johns Creek
- 45) Kennesaw
- 46) Kingsland
- 47) LaGrange
- 48) Lawrenceville
- 49) Leesburg
- 50) Lilburn
- 51) Lone Oak
- 52) Lyons
- 53) Milledgeville
- 54) Milner
- 55) Milton
- 56) Monroe
- 57) Morrow
- 58) Nashville
- 59) Oxford
- 60) Peachtree City
- 61) Peachtree Corners
- 62) Pearson
- 63) Perry
- 64) Pooler
- 65) Powder Springs
- 66) Port Wentworth
- 67) Richmond Hill
- 68) Riverdale
- 69) Rockmart
- 70) Rome
- 71) Roswell
- 72) Sandy Springs
- 73) Savannah
- 74) Sharpsburg
- 75) Social Circle
- 76) South Fulton
- 77) St. Marys
- 78) Stockbridge
- 79) Stonecrest
- 80) Suwanee
- 81) Temple
- 82) Thomasville
- 83) Thunderbolt
- 84) Tifton
- 85) Toccoa

- 86) Tucker
- 87) Turin
- 88) Tybee Island
- 89) Union City
- 90) Valdosta
- 91) Villa Rica
- 92) Waycross
- 93) West Point

### Alabama/Mississippi

- 94) Athens, AL
- 95) Huntsville, AL
- 96) Tuscaloosa, AL
- 97) Gulfport, MS
- 98) Meridian, MS

### Florida

- 99) Apopka
- 100) Callaway
- 101) Clewiston
- 102) Crystal River
- 103) Destin
- 104) Fernandina Beach
- 105) Ft. Myers Beach
- 106) Haines City
- 107) Hallandale Beach
- 108) Indiantown
- 109) Islamorada
- 110) Jupiter Inlet Colony
- 111) LaBelle
- 112) Lake Placid
- 113) Longboat Key
- 114) Marco Island
- 115) Naples
- 116) New Port Richey
- 117) North Port
- 118) Pinecrest
- 119) Plant City
- 120) Tarpon Springs
- 121) Tequesta
- 122) Wildwood

### North Carolina

- 123) Asheville
- 124) Black Mountain
- 125) Garner
- 126) Hendersonville
- 127) Jacksonville
- 128) Rocky Mount
- 129) Selma
- 130) Zebulon

### South Carolina

- 131) Aiken
- 132) Beaufort
- 133) Cayce
- 134) Chapin
- 135) Charleston
- 136) Clemson
- 137) Clover
- 138) Hanahan
- 139) Hardeeville
- 140) Hemingway
- 141) Hilton Head Island
- 142) Hollywood
- 143) Georgetown
- 144) Goose Creek
- 145) Johnsonville
- 146) Kiawah Island
- 147) Mount Pleasant
- 148) North Augusta
- 149) North Charleston
- 150) Orangeburg
- 151) Pamplico
- 152) Rock Hill
- 153) Seabrook Island
- 154) Summerville

### Tennessee

- 155) Bristol
- 156) Clarksville
- 157) Jamestown
- 158) Jackson
- 159) Spring Hill

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

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

### Certificates of Achievement and Excellence in Financial Reporting



Mauldin & Jenkins has served **over 700 governments** in the past several years, and **154** governmental units who obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting (and, or the ASBO's Certificate of Excellence in Financial Reporting). We ***have never failed to obtain the Certificate!*** Every Annual Comprehensive Financial Report submitted has received the award. The following are our current clients:

#### Counties:

- 1) Athens-Clarke
- 2) Augusta-Richmond
- 3) Barrow
- 4) Beaufort, SC
- 5) Cartersville
- 6) Chatham
- 7) Clayton
- 8) Colleton, SC
- 9) Columbus-Muscogee
- 10) Dekalb
- 11) Douglas

- 12) Edgefield, SC
- 13) Floyd
- 14) Forsyth
- 15) Glynn
- 16) Greenville, SC
- 17) Gwinnett
- 18) Halifax, NC
- 19) Hamilton, TN
- 20) Henry
- 21) Jackson
- 22) Lancaster, SC
- 23) Liberty

- 24) Macon-Bibb
- 25) Morgan
- 26) Newton
- 27) Oconee, SC
- 28) Orange, NC
- 29) Paulding
- 30) Richland, SC
- 31) Rockdale
- 32) Spalding
- 33) Walton
- 34) Whitfield

#### Cities:

- 35) Aiken, SC
- 36) Albany
- 37) Alpharetta
- 38) Americus
- 39) Apopka, FL
- 40) Austell
- 41) Ball Ground
- 42) Beaufort, SC
- 43) Black Mountain, NC
- 44) Bluffton, SC
- 45) Bradenton, FL



46) Bristol, TN	80) Kiawah Island	114) Thunderbolt	139) Charleston Water System
47) Brookhaven	81) Kingsland	115) Tarpon Springs, FL	140) Clayton County Water
48) Brunswick	82) Marco Island, FL	116) Thomasville	Authority
49) Callaway, FL	83) Lagrange	117) Tuscaloosa, AL	141) Cobb County - Marietta
50) Cartersville	84) Lawrenceville	118) Union City	Water Authority
51) Cayce, SC	85) Longboat Key, FL	119) Valdosta	142) Emerald Coast Utilities
52) Chamblee	86) Milledgeville	120) Villa Rica	Authority
53) Charleston, SC	87) Milton	<b><u>Boards of Education:</u></b>	143) Greenville Water System
54) Chamblee	88) Monroe	121) Atlanta Public Schools	144) Greenwood
55) Chapin, SC	89) Morrow	122) Beaufort County Schools	Commissioners of Public
56) Clarksville, TN	90) Mount Pleasant, SC	123) Bibb County Schools	Works
57) Clemson, SC	91) Naples, FL	124) Cartersville City Schools	145) Greer Commission of
58) College Park	92) N. Augusta, SC	125) Cobb County Schools	Public Works
59) Conyers	93) N. Charleston, SC	126) Fayette County Schools	146) Henry County Water
60) Cooper City, FL	94) North Port, FL	127) Fulton County Schools	Authority
61) Covington	95) Peachtree City	128) Gwinnett County Schools	147) Lowcountry Regional
62) Decatur	96) Pensacola, FL	129) Horry County Schools	Transportation Authority
63) Douglasville	97) Perry	130) Lee County School District	148) Macon Water Authority
64) Dunwoody	98) Pinecrest, FL	131) Marietta City Schools	149) Mount Pleasant
65) Fayetteville	99) Plant City, FL	132) Richland Co. School	Waterworks
66) Fairburn	100) Pooler	District One	150) North Charleston Sewer
67) Forest Park	101) Port Wentworth	133) Savannah-Chatham	District
68) Garden City	102) Powder Springs	County Schools	151) Port of Corpus Christi
69) Griffin	103) Richmond Hill	<b><u>State Governmental Entities:</u></b>	Authority
70) Gulfport, MS	104) Riverdale	134) Ga. Environ. Fin. Auth.	152) Public Building Authority
71) Haines City, FL	105) Rockmart	(GEFA)	of Knox Co. & Knoxville
72) Hallandale Bch, FL	106) Rome	135) Ga. Ports Authority	153) South Florida
73) Hapeville	107) Roswell	<b><u>Other Governmental Entities:</u></b>	Transportation Authority
74) Hardeeville, SC	108) St. Marys	136) Beaufort Jasper Water &	154) Tampa Bay Water
75) Hendersonville, NC	109) Sandy Springs	Sewer Authority	Authority
76) Hinesville	110) Savannah	137) Cape Fear Public Utility	
77) Holly Springs	111) Social Circle	Authority	
78) John's Creek	112) Stockbridge	138) Central Savannah River	
79) Kennesaw	113) Suwanee	Area Regional Comm.	

## Single Audit Experience

With the distribution of Coronavirus State and Local Fiscal Recover Funds during 2021 and 2022, many entities will require Single Audits over the expenditures of these funds. Mauldin & Jenkins is a leader in providing audit and Single Audit services to governmental and not-for-profit entities in the Southeast similar to the City. We also have substantial experience performing Florida State Single Audits as required by the Florida Auditor General's office. Based on the most recent data provided by the Federal Audit Clearinghouse (FAC) which is for calendar year 2022, Mauldin & Jenkins audited **292 entities** representing approximately **\$7.03 billion in federal expenditures** for state, local government, and non-profit clients which is the:

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

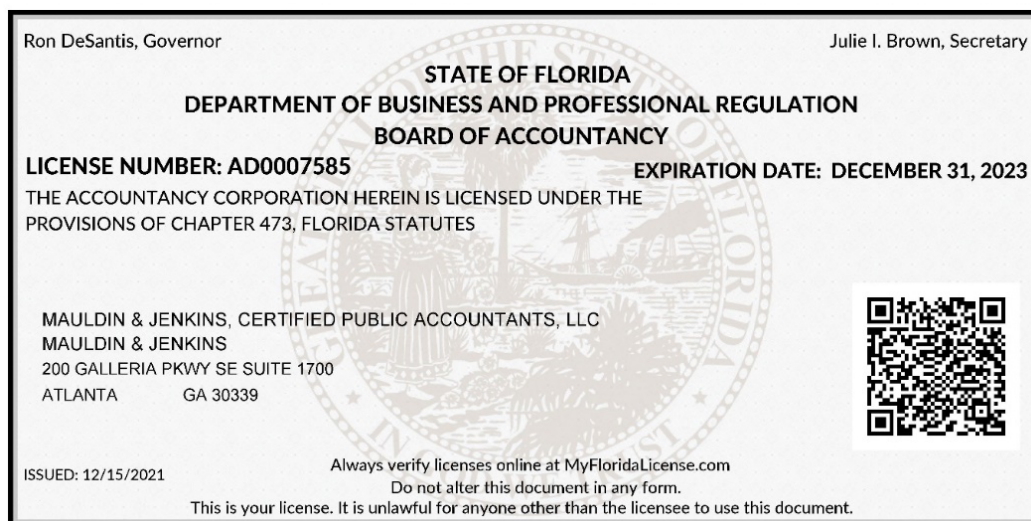
## Independence

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

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

### Licensed to Practice in the State of Florida

Mauldin & Jenkins has been licensed to practice public accounting within the State of Florida for many years. Our Firm's Florida license number is AD0007585. **Additionally, assigned professional staff are properly licensed and registered to practice public accounting within the State of Florida.** We have included a copy of the Firm's state licensure and licenses of key personnel below. Our expansion to Bradenton gave us a geographic presence in 2011. Our Firm is also properly registered with the Florida Department of State Division of Corporations (Sunbiz.org).



### Quality Control Review (Peer Review)

In the mid-70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from its inception. The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated November 12, 2020, our reviewing firm gave a rating of "pass" which is the highest form of assurance a reviewing firm can render on the system of quality control for our accounting and audit practice.

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



## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 12, 2020

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

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 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, audits performed under FDICIA, an audit of a broker-dealer and an examination of service organization's SOC 1 engagement.

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

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PB Mares, LLP | 725 Jackson Street, Suite 210 | Fredericksburg, VA 22401 | P 540.371.3566 | T 800.296.3710 | F 540.371.3598

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 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*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

*PB Mares, LLP*

PB Mares, LLP





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

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

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended May 31, 2017. 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, an audit performed under FDICIA, and examinations of service organization's SOC 1 and SOC 2 engagements.

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

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PBMares, LLP | 725 Jackson Street, Suite 210 | Fredericksburg, VA 22401 | P 540.371.3566 | 1.800.296.3710 | F 540.371.3598

-2-

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

*PBMares, LLP*

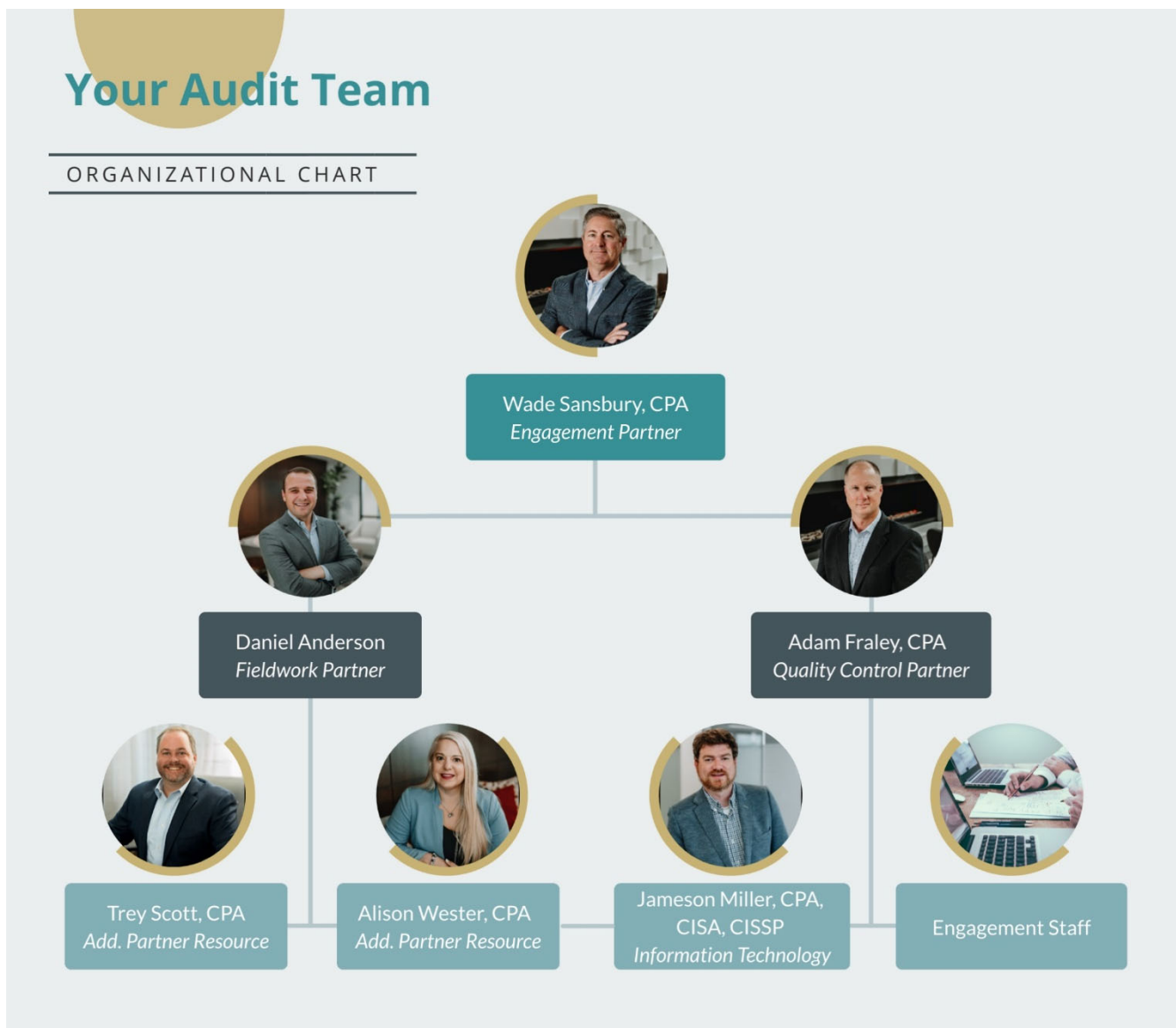
PBMares, LLP  
October 30, 2017

## Mauldin & Jenkins, LLC Qualifications

### Proposed Contract Team

In order to provide the highest quality service in the most cost-efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit and would represent a superb assortment of talent and experience for the audit of the City. As noted previously, the Firm has over 500 professionals within the Firm and approximately 45 individuals in our Bradenton office location. All of which are available to serve the City during the course of this engagement. The proposed audit unit would be assembled as follows:

Team Member Name	Engagement Performance Roll	Years of Experience
Wade Sansbury, CPA	Engagement Lead Partner	28
Adam Fraley, CPA	Engagement Quality Assurance Partner	27
Daniel Anderson, CPA	Engagement Fieldwork Partner	15
Jameson Miller	IT Consultant	14



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

### Individual Resumes of Key Personnel

Please see Appendix A for resumes on key individuals who are slated to serve and who are available to serve the City during the audit process.

### Similar Engagements

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

#### 1) City of Naples, Florida

<b>General Information</b>	City government with a population of approximately 21,000. The City has assets of approximately \$304 million and annual revenues of approximately \$86 million. The City provides numerous services including: water and sewer, solid waste, stormwater, public safety, parks and recreation, community development, and other customary services.
<b>Scope and Type of Engagement</b>	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB Pension plans.
<b>Dates</b>	September 30, 2006 through present
<b>Partners</b>	Wade Sansbury (Lead) and Daniel Anderson
<b>Total Hours</b>	550 hours
<b>Contact Information</b>	Mr. Gary Young, Deputy Finance Director – (239) 213-1815 – Fax (239) 213-1805 <a href="mailto:gyoung@naplesgov.com">gyoung@naplesgov.com</a> 735 8 <sup>th</sup> Street South, Naples, FL 34102

#### 2) City of Hallandale Beach, Florida

<b>General Information</b>	City government with a population of approximately 41,000. The City has assets of approximately \$395 million and annual revenues of approximately \$141 million. The City provides numerous services including: water and sewer, sanitation, stormwater, CRA, public safety, parks and recreation, community development, and other customary services.
<b>Scope and Type of Engagement</b>	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and the maintenance of the GFOA Certificate.
<b>Dates</b>	September 30, 2017 through present
<b>Partners</b>	Wade Sansbury (Lead) and Daniel Anderson
<b>Total Hours</b>	550 hours
<b>Contact Information</b>	Geovanne Neste, Finance Director – (954) 457-1365 – Fax (954) 457-1343 <a href="mailto:gneste@cohb.gov">gneste@cohb.gov</a> 400 South Federal Highway, Hallandale Beach, FL 33009



### 3) City of North Port, Florida

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

### 4) City Plant City, Florida

<b>General Information</b>	City government with a population of approximately 39,000. The City has assets of approximately \$300 million and annual revenues of approximately \$70 million. The City provides numerous services including: water and sewer, sanitation, stormwater, CRA, public safety, parks and recreation, community development, and other customary services.
<b>Scope and Type of Engagement</b>	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and the maintenance of the GFOA Certificate.
<b>Dates</b>	September 30, 2013 through present
<b>Partners</b>	Wade Sansbury (Lead) and Daniel Anderson
<b>Total Hours</b>	450 hours
<b>Contact Information</b>	Diane Reichard, Finance Director – (813) 659-4215 – Fax (813) 659-4216 <a href="mailto:dreichard@plantcitygov.com">dreichard@plantcitygov.com</a> 302 West Reynolds Street, Plant City, FL 33563

### 5) City of Marco Island, Florida

<b>General Information</b>	City government with a population of approximately 45,000. The City has assets of approximately \$380 million and annual revenues of approximately \$69 million. The City provides numerous services including: general government, public safety, parks and recreation, community development, wastewater utility and other customary services.
<b>Scope and Type of Engagement</b>	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and the maintenance of the GFOA Certificate.
<b>Dates</b>	September 30, 2013 through September 30, 2018
<b>Partners</b>	Wade Sansbury and Daniel Anderson (Lead)
<b>Total Hours</b>	350 hours
<b>Contact Information</b>	Mr. Guillermo Polanco, Finance Director – (239) 389-5016 – Fax (239) 642-8947 <a href="mailto:gpolanco@cityofmarcoisland.com">gpolanco@cityofmarcoisland.com</a> 50 Bald Eagle Drive, Marco Island, FL 34145

## Audit Methodology

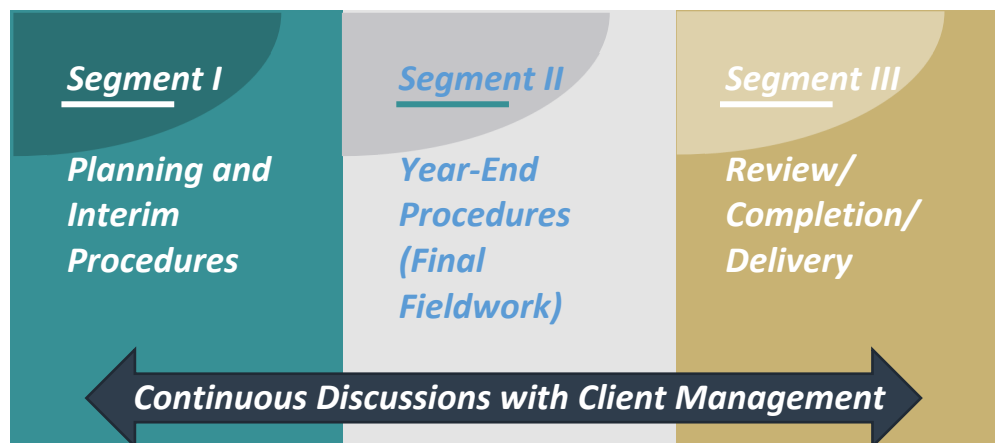
Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

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

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

## Proposed Segmentation of the Engagement

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



### Segment I: Planning and Interim Procedures

This segment includes:



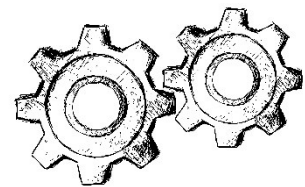
- Obtaining a signed engagement letter for the financial and compliance audit;
- Meeting with City management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Reviewing previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;

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

### Segment II: Final Audit Fieldwork Procedures

This segment includes:

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



### Segment III: Review, Completion and Delivery Procedures

This segment includes:



- Reviewing workpapers to ensure quality and thoroughness of audit procedures;
- Summarizing the results of audit procedures;
- Obtaining attorney letters;
- Evaluating commitments, contingencies and subsequent events;
- Proposing audit adjustments;
- Summarizing and evaluating passed audit adjustments;
- Evaluating compliance exceptions;
- Reviewing draft financial statements and related note disclosures;
- Performing financial condition assessment procedures;
- Preparing drafts of audit reports and management letter;



- Delivering drafts of audit reports and letters to appropriate client officials;
- Finalizing all reports and management letter;
- Obtaining signed representation letter and the City's approval of the final financial statements;
- Drafting the Data Collection Form and obtaining the City's approval;
- Preparing and providing the City a PDF document and "camera ready" copy of the audited financial statements;
- Final exit conferences and presentations with appropriate City officials.

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

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

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

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

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

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

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

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

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

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements. The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
  - The City's compliance with laws and regulations.
  - The City's policies relative to the prevention of statutory, regulatory and contractual violations.
  - The use of directives issued by the City and periodic representations obtained by the City from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.
- Specific testing for issues that are unique to Florida governments:
  - Testing as to whether or not the City complied with Section 218.415, Florida Statutes, regarding the investment of public funds.
  - Testing as to the City's compliance with Section 166.241, Florida Statutes, regarding adoption and reporting of annual budget, such as the minimum information required to be included in the budget, when the budget must be posted on the City's website after adoption, requirements on posting budget amendments.

- Testing of debt covenant compliance requirements.
- Testing of the financial condition assessment procedures pursuant to Sections 10.554(1)(i)7.c. and 10.556(7), Rules of the Auditor General, of the State of Florida, and determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes and Chapter 2012-38, *Laws of Florida*.

### Strategies and Firm Culture Adding Value to our Services:

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

- Substantial Partner Hours as Compared to Total Hours.
- Substantial Manager Hours as Compared to Total Hours.
- Approximately 45% of all anticipated hours of service are partner and manager hours which means **our partners and managers are heavily involved during the audit process**, and not just the front end and back end of the audits.

**Upcoming GASB Statements** - As has been the case for the past ten years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards for which we will utilize our continuing education trainings and governmental newsletters. Additionally, we regularly assist our clients with understanding and implementing these new standards. The standards which will be implemented in the near future:

**Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements***

**Statement No. 96, *Subscription-Based Information Technology Arrangements***

**Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans***

As noted by the numerous pronouncements issued by GASB over the past decade, the GASB continues to research various projects of interest to governmental units. Subjects of note include:

**Re-Examination of the Financial Reporting Model**

**Revenue and Expense Recognition**

**Compensated Absences**

**Prior-Period Adjustments, Accounting Changes, and Error Corrections**

**Free Continuing Education for Governmental Clients** - We provide free quarterly continuing education for all of our governmental clients. Each quarter, we pick a couple of significant topics tailored to be of interest to governmental entities and offer the sessions several times per quarter virtually. We normally see approximately 150 to 200 people per event. We obtain the input and services of experienced outside speakers along with our in-house professionals.

**Governmental Newsletters** - We produce quarterly newsletters tailored to meet the needs of governments. We also provide additional timely newsletters and announcements as necessary on any emerging topics to ensure governments stay informed of current developments in the government finance environment. The newsletters are authored by Mauldin & Jenkins governmental industry specialists and have addressed a variety of subjects.

**Auditor's Discussion and Analysis** - During the course of serving our clients, we stress the importance of timely and frequent communication. Such communication takes place throughout the audit and throughout the year and includes proactive communications regarding new and upcoming accounting standards and auditing standards, as well as, the availability to answer questions and provide advice to the government.

We believe such communication is a key to providing timely value-added service to our clients.

At the conclusion of the audit process, Mauldin & Jenkins prepares an Auditor's Discussion and Analysis which provides auditor insight and summarizes the audit process, conclusions, and year-end financial analysis all under one cover.



Elements of the Auditor's Discussion and Analysis include the following:

- Information about the Firm, and the respective personnel serving the government;
- Results of the audit and other matters which should be emphasized to the governing board;
- An overview of the governments year-end financial results and auditor insights relative to key financial elements of the government;
- An understanding of the internal control/compliance audit reports and the results of our testing of internal controls and compliance with laws and regulations;
- A summary of certain audit scopes and procedures utilized by Mauldin & Jenkins during the audit process;
- Documentation of certain required communications as required by auditing standards;
- If applicable, a summary of any findings (material weaknesses and/or significant deficiencies) and management recommendations resulting from the audit;
- Practical information regarding upcoming new financial reporting and auditing standards and pronouncements affecting the government;
- A summary of the free continuing education and newsletters made available to the government during the past year.

### Price Proposal Form

We appreciate the opportunity to propose on providing audit services to the City, and we are pleased to submit the price proposal form on the following page to provide annual financial and compliance auditing services. As requested, we have listed an all-inclusive maximum fee for the audit engagements. This cost proposal contains all pricing information relative to the performance of the audits (City report as well as the required separate CRA report). Please also see the following notes as it relates to our pricing:

#### Important Notes to be Considered Regarding our Fee Proposal:

**Note (1) – Unlimited Correspondence:** It is Mauldin & Jenkins' policy to not charge for routine conversations that occur between the City and Mauldin & Jenkins. We encourage communication throughout the year and want our clients to reach out with any and all financial questions. This way both the City and our Firm can be on the same page with how to handle unusual transactions to ensure proper recording and auditor signoff ahead of the annual audit. If significant research is involved, we will discuss with you any potential fees prior to beginning.

**Note (2) – Free Periodic Continuing Education:** As noted in our proposal, we provide free continuing education classes to our clients. This could amount to approximately \$2,000 of annual savings for the City's estimated finance department per person.

**Note (3) – Additional Services:** If it should become necessary for the City to request Mauldin & Jenkins to provide any additional services (such as bond assurances, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the City and Mauldin & Jenkins. The rates noted on the following page will be utilized to any additional work required over the three-year period.

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

**Note (5) – Single Audit Costs:** Because the number and nature of single audits can vary year to year, we propose additional fees of \$5,000 per major program in excess of three (three major program single audit fees are included in the proposed fee amounts on the following page) over the life of the contract adjusted annually for inflation via the appropriate consumer price index.

**Note (6) – CRA Audit Report:** We have included our estimated fees for the issuance of the City's separately issued CRA financial statement in the proposed fee amounts on the following page.

**PRICE PROPOSAL FORM**

YEAR #	AUDIT PERIOD ENDING	TOTAL PROJECTED HOURS	TOTAL FEE
Initial 5 Year Term			
1	September 30, 2023	850	\$ 129,900
2	September 30, 2024	850	\$ 133,100
3	September 30, 2025	850	\$ 136,400
4	September 30, 2026	850	\$ 139,800
5	September 30, 2027	850	\$ 143,300
Additional Two-Year Contract Extension			
6	September 30, 2028	850	\$ 148,300
7	September 30, 2029	850	\$ 153,500

Firm Name Mauldin & Jenkins, LLC

*Wade P. Jenkins*

## Appendix A: Resumes

### Wade Sansbury, CPA

Partner  
Bradenton, Florida

941-741-2255

[wsansbury@mjcpa.com](mailto:wsansbury@mjcpa.com)



Wade Sansbury is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in Florida and Georgia. Wade is a partner who works exclusively in the governmental sector of the Firm's audit practice. Wade has over 25 years of experience serving governmental clients similar in nature to the City. His experience has included serving cities, counties, schools and special districts. His experience also includes serving entities with significant utility operations (including water and sewer, gas, refuse, and electric services). Wade will have the overall engagement responsibility for the City engagement including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the City. As the auditor in-charge of the overall audit of the City, Wade meets the educational requirements under *Government Auditing Standards* and Florida Statutes. Wade's Florida license number is AC45811 and is currently active through December 31, 2025.

#### **Technical Experience**

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

#### **Cities**

- |                  |                      |                    |
|------------------|----------------------|--------------------|
| 1) Apopka        | 9) Fernandina Beach  | 18) North Port     |
| 2) Arcadia       | 10) Fort Myers Beach | 19) Palmetto       |
| 3) Bradenton     | 11) Haines City      | 20) Pensacola      |
| 4) Callaway      | 12) Hallandale Beach | 21) Pinecrest      |
| 5) Clewiston     | 13) Islamorada       | 22) Plant City     |
| 6) Cooper City   | 14) Lake Placid      | 23) Tarpon Springs |
| 7) Crystal River | 15) Longboat Key     | 24) Tequesta       |
| 8) Destin        | 16) Marco Island     |                    |
|                  | 17) Naples           |                    |

#### **Professional Associations and Education**

- Bachelor of Business Administration in Accounting from Valdosta State University in 1995
- Certified Public Accountant licensed by the States of Florida and Georgia
- Member of the AICPA; FICPA; GFOA; and FGFOA

Wade is currently serving as the Firm's Bradenton office managing partner and is the Firm's lead governmental partner in the State of Florida. He is also a past member of the Firm's seven-member Executive Committee, which governs the actions and directions of the Firm. Wade also currently serves on the Bradenton Area EDC Investor Relations Committee and does volunteer work with the Boy Scouts. Wade is also on the Firm's Technology Committee which helps to oversee the Firm's usage of technology and the application of that technology in the audit practices.

Wade annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates.

**Adam Fraley, CPA**

Partner  
Atlanta, Georgia

770-955-8600  
[afraley@micpa.com](mailto:afraley@micpa.com)



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

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

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

**Technical Experience**

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

**Professional Associations and Education**

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

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

**Audit Training**

Adam annually exceeds the minimum training requirements and standards. He has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

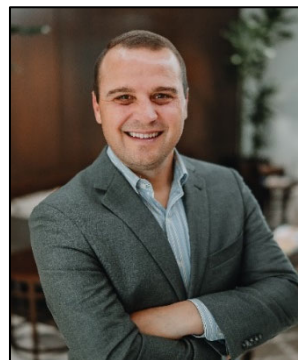


## Daniel Anderson, CPA

Partner  
Bradenton, Florida

941-741-2213

[danderson@micpa.com](mailto:danderson@micpa.com)



Daniel Anderson is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel works exclusively in the governmental sector of the Firm's audit practice. Daniel has approximately 15 years of experience serving governmental clients including audit services for cities, counties, school districts, and other entities. Daniel has significant experience with his client's computer systems. This includes specific experience with remote auditing via web access to client information. Daniel will serve as the City's engagement fieldwork partner assisting in developing the overall audit approach, supervision of staff, and will be a main contact point for the City. Daniel's Florida license number is AC42735 and is currently active through December 31, 2023.

### **Technical Experience**

During his career, Daniel has served numerous governmental clients on behalf of the Firm including 13 municipalities. A condensed listing of Florida governmental audit clients served by Daniel is listed below:

#### **Cities**

- 1) Apopka
- 2) Clewiston
- 3) Crystal River
- 4) Fernandina Beach
- 5) Hallandale Beach
- 6) Islamorada
- 7) Lake Placid
- 8) Longboat Key

- 9) Marco Island
- 10) Naples
- 11) Palmetto
- 12) Plant City
- 13) Tarpon Springs
- 14) Tequesta
- 15) Wildwood

#### **Other Governmental Units**

- 16) Tampa Bay Water

- 17) Hardee Co. Industrial Development Authority
- 18) South Florida Regional Transportation Authority
- 19) Lakeland Area Mass Transit
- 20) Captiva Erosion Prevention District
- 21) Citrus Co. Mosquito Control
- 22) Englewood Water District

### **Professional Associations and Education**

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

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

### **Audit Training**

Daniel annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates.

## **Garrett Marlowe, CPA**

Manager  
Bradenton, Florida

941-741-2201  
[gmarlowe@micpa.com](mailto:gmarlowe@micpa.com)

Garrett is a manager and a Certified Public Accountant (2020) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the State of Florida. Garrett has five years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida. He spends **100% of his time serving local governments** emphasizing cities and special districts. Garrett will be the senior for the City audit responsible for the day to day audit procedures on-site with the City. Garrett's Florida license number is AC55019 and is currently active through December 31, 2024.



### **Technical Experience**

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

#### **Cities**

- |                     |                     |                    |
|---------------------|---------------------|--------------------|
| 1) Apopka           | 5) Hallandale Beach | 9) Longboat Key    |
| 2) Clewiston        | 6) Islamorada       | 10) Plant City     |
| 3) Crystal River    | 7) LaBelle          | 11) Tarpon Springs |
| 4) Fort Myers Beach | 8) Lake Placid      | 12) Wildwood       |

### **Professional Associations and Education**

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

### **Audit Training**

- 2023 M&J Governmental Conference
- 2022 M&J Governmental Conference
- 2022 Ethics and Professional Conduct for CPAs in Florida
- 2022 Thomson Reuters Audit Watch University Level 5
- 2022 M&J GASB Update
- 2021 M&J Governmental Conference
- 2021 M&J Single Audit and ACFR Training
- 2021 Thomson Reuters Audit Watch University Level 4
- 2020 M&J Governmental Conference
- 2020 Thomson Reuters Audit Watch University Level 3

## Christopher Baum, CPA

Senior Associate  
Bradenton, Florida

941-714-7972  
[cbaum@mjcpa.com](mailto:cbaum@mjcpa.com)



Chris Baum is a senior associate and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Chris works exclusively in the governmental sector of the Firm's audit practice. Chris has approximately six years of experience serving governmental clients including audit services for cities, counties, school districts, and other entities. Chris has significant experience with his client's computer systems. This includes specific experience with remote auditing via web access to client information. Chris' experience includes three years with the Florida Auditor General's office. Chris' Florida license number is AC52055 and is currently active through December 31, 2024.

### Technical Experience

During his career, Chris has served numerous governmental clients. A condensed listing of governmental audit clients served by Chris is listed below:

#### Cities

- 1) Destin
- 2) Gainesville
- 3) Naples
- 4) New Port Richey
- 5) Plant City
- 6) Sarasota

#### School Districts

- 7) Charlotte County

- 8) Citrus County
- 9) Clay County
- 10) DeSoto County
- 11) Flagler County
- 12) Hernando County
- 13) Manatee County
- 14) Pinellas County
- 15) Sarasota County
- 16) Union County BOE

#### Florida Counties

- 17) DeSoto County
- 18) Hernando County

#### Other Governmental Units

- 19) Peace River Manasota Regional Water Supply
- 20) Southwest Florida Water Management District
- 21) Hillsborough Airport Authority

### Professional Associations and Education

- Bachelor of Science in Accounting from University of South Florida in 2012
- Associate of Arts from Hillsborough Community College in 2009
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)

### Audit Training

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

- 2022 FGFOA Conference – Participant – 19 credit hours
- 2022 FICPA Nature Coast Conference – 6 hours
- 2022 Compliance Supplement Update – 2 hours
- 2022 GASB 87 Leases Overview – 2 hours
- 2022 CPA Academy GASB 87 and 96 – 4.5 hours
- 2022 CPA Academy Identifying and Testing of Fraud – 5 hours
- 2021 FGFOA Conference – 18 hours
- 2021 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours

**Jacob Kinsel, CPA**

Manager  
Bradenton, Florida

941-741-2207  
[jkinsel@mjcpa.com](mailto:jkinsel@mjcpa.com)

Jacob Kinsel is a manager with Mauldin & Jenkins. Jacob works primarily in the governmental sector of the Firm's audit practice. Jacob has approximately five years of experience serving governmental clients including municipalities, special districts and pension plans. His experience covers governmental accounting and auditing and has provided audit services to numerous governmental and not-for-profit organizations. Jacob will be available to work as an additional senior for the City audit responsible for the day to day audit procedures on-site with the City. Jacob's Florida license number is AC57710 and is currently active through December 31, 2024. Jacob has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.



**Technical Experience**

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

**Cities**

1. Apopka
2. Hallandale Beach
3. Marco Island
4. North Port
5. Plant City
6. Islamorada

**Other Governmental Units**

7. Hardee Co. Industrial Development Authority
8. Lakeland Area Mass Transit District
9. North Port Firefighters' Pension Plan
10. North Port Police Officers' Pension Plan
11. South Florida Regional Transportation Authority
12. Trailer Estates Parks & Recreation District
13. Bayshore Gardens Parks & Recreation District

**Professional Associations and Education**

- Bachelor of Science in Accounting from University of Central Florida in 2018
- Member of the Florida Institute of Certified Public Accountants (FICPA)

**Audit Training**

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

- 2023 AICPA Not-For-Profit Certificate I – 40 credit hours
- 2023 CapinCrouse National Church Virtual Seminar – Participant – 6 credit hours
- 2023 M&J Private Client Services Conference – Participant – 16.5 credit hours
- 2023 CapinCrouse National Nonprofit Virtual Seminar – Participant – 3 credit hours
- 2022 M&J Governmental Conference – Participant – 13 credit hours
- 2021 M&J Governmental Conference – Participant – 11 credit hours
- 2021 M&J Governmental In-Charge Training – Participant – 4 credit hours
- 2021 M&J LEAP Conference – Instructor – 4 Credit Hours
- 2021 Thomson Reuters Experienced In-Charge Training – Participant – 24 credit hours
- 2020 M&J Governmental In-Charge Training – Participant – 4 credit hours
- 2020 M&J LEAP Conference – Instructor – 4 Credit Hours
- 2020 Thomson Reuters In-Charge Training – Participant – 24 credit hours



**Alison N. Wester, CPA, CGMA**

Partner  
Bradenton, Florida

941-714-7963

[awester@mjcpa.com](mailto:awester@mjcpa.com)



Alison Wester is a partner and a Certified Public Accountant (2000) with Mauldin & Jenkins. She is registered and licensed to practice in Florida and Georgia and has been with the Firm since graduation from college. Alison is a partner who works with governmental entities as well as other entities within the Firm's audit practice. Alison has over 25 years of experience serving Firm attestation clients. This experience has included serving cities, special districts, and pension plans. Alison would be available to serve as a supporting resource partner to the City. Alison's Florida license number is AC43452 and is currently active through December 31, 2023.

**Technical Experience**

During her career, Alison has served numerous governmental clients on behalf of the Firm including 10 municipalities, 10 special districts/authorities, and 7 pension plans. A detailed listing of these clients served is available upon request.

**Professional Associations and Education**

- Bachelor of Business Administration in Accounting from the University of Georgia in 1996
- Certified Public Accountant licensed by the States of Florida and Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Alison has served on the Firm's Partner Advisory Board and is a current member of the Firm's Leadership and Career Development Committee. She served on the AICPA's Examination Content Subcommittee for the Financial Accounting and Reporting section of the CPA Examination. She is a current member of the AICPA's Women's Initiatives Executive Committee Task Force. Additionally, Alison is also an executive board member and treasurer for the St. Stephens Episcopal School Parents' Association in Bradenton, as well as a board member and secretary for the Excelsior Education and Training Foundation, also in Bradenton.

**Audit Training**

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

- 2022 M&J Governmental Conference – Participant and Presenter – 14 credit hours
- 2021 M&J Governmental Conference – Participant – 6.5 credit hours
- 2020 M&J Governmental Conference – Participant – 6 credit hours
- 2020 Remote Audit Best Practices – Participant – 1 hour
- 2020 Internal Control and Fraud in Governmental and Nonprofits – Participant – 11 hours
- 2019 M&J Governmental Training – Participant – 16 credit hours
- 2019 M&J Governmental Conference – Participant
- 2019 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours

## **Trey Scott, CPA**

Partner

[tscott@mjcpa.com](mailto:tscott@mjcpa.com)

Trey Scott is a partner and a Certified Public Accountant (2010) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the States of Florida and Georgia. Trey has approximately 16 years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida, Georgia, and South Carolina. He spends **100% of his time serving local governments** emphasizing cities, counties and special purpose entities and authorities. Trey will be an additional resource in developing the overall audit approach and supervision of staff. Trey has significant experience with various client EDP systems. Trey's Florida license number is AC50327 and is currently active through December 31, 2023.



### **Technical Experience**

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

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

### **Professional Associations and Education**

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

### **Audit Training**

- 2022 M&J Governmental Conference – Participant and Presenter – 14 credit hours
- 2021 M&J Governmental Conference – Instructor and Participant
- 2021 FGFOA School of Governmental Finance – Presenting your Financial Report Card to Non-financial People – Instructor
- 2021 GFOASC – Governmental Financial Report Card – Instructor
- 2021 Georgia Fiscal Management Council Conference – GASB Update – Instructor
- 2021 South Carolina Association of Public Accountants – Evaluating Gov Financial Stmts – Instructor
- 2021 M&J Governmental In-charge Training – Various – Instructor

### Other Staff Resources (Technology Services and Fraud Examinations)

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



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

Jameson Miller is a partner and has been with Mauldin and Jenkins since graduation from the University of Tennessee at Chattanooga. He currently leads the Firm's Information Systems and Cybersecurity practice. For over 12 years, Jameson has provided audit services to public and private entities throughout the Southeast. Jameson's experience includes audits of general controls, application controls, technical audits and security assessments for information systems.

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

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

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

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



**David Roberts**  
**Partner, Governmental Advisory Services**

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

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

**Cities and Counties:**

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

**School Districts:**

Chicago Public Schools  
DeKalb County (GA) Schools

**Federal and State Government Entities:**

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

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

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

**Special Purpose Entities:**

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

**Respective Services Provided:**

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

Service Delivery Model Assessment  
Human Resources Assessment  
Human Resources Recommendation Implementation

Workforce Innovation and Opportunity Act (WIOA) Grant Assistance  
Quality Assurance/Independent Verification and Validation  
Over SAP Implementation  
Back-office Project Management Office (PMO)  
Human Resources Function Market Scan  
Finance Function Review  
Workforce Innovation and Opportunity Act (WIOA) Grant Assistance  
Back-office Assessment and Project Mgmt. Office Support  
Agency Merger Assessment  
Cost Allocation Assistance  
Strategic Planning Assistance  
Revenue Control Manager  
Finance Project Management Office  
Back-office SAP Implementation Support  
Workforce Strategy Assessment

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



## Appendix B: Sworn Statements and Affidavits

### ANTI-KICKBACK AFFIDAVIT

STATE OF Florida )

: SS

COUNTY OF Manatee )

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

By: Mauldin & Jenkins, LLC

Wade P. Sansbury

Sworn to (or affirmed) and subscribed before me by means of [X] physical presence or [ ] online notarization, this day of, 2023, by Wade P. Sansbury.

Cara Krusch

(Signature of Notary Public- State of Florida)

(NOTARY SEAL)

Cara Krusch

(Name of Notary Typed, Printed, or Stamped)



**CARA KRUSCH**  
State of Florida  
Commission: HH 148319  
Expires: 07/01/2025

Personally Known X OR Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

**NON-COLLUSION AFFIDAVIT**

STATE OF Florida )

: SS

COUNTY OF Manatee )

I, the undersigned hereby declares that the only persons or parties interested in this Proposal are those named herein, that this Proposal is, in all respects, fair and without fraud, that it is made without collusion with any official of the Owner, and that the Proposal is made without any connection or collusion with any person submitting another Proposal on this Contract.

BY: Mauldin & Jenkins, LLC

Sworn to (or affirmed) and subscribed before me by means of [X] physical presence or [ ] online notarization, this day of, 2023, by Wade P. Sansbury.

(Signature of Notary Public- State of Florida)

(NOTARY SEAL)

(Name of Notary Typed, Printed, or Stamped)



**CARA KRUSCH**  
State of Florida  
Commission: HH 148319  
Expires: 07/01/2025

Personally Known X OR Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

**SWORN STATEMENT UNDER SECTION 287.133(3)(A)  
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

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

1. This sworn statement is submitted with Bid or Proposal for \_\_\_\_\_  
Independent Auditing Services

2. This sworn statement is submitted by: Mauldin & Jenkins, LLC  
(Name of entity submitting sworn statement)

whose business address is: 1401 Manatee Avenue West, Suite 1200  
Bradenton, Florida 34205

and (if applicable) its Federal Employer Identification Number (FEIN) is: 58-0692043

(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement)

3. My name is Wade P. Sansbury  
(Please print name of individual signing)

and my relationship to the entity named above is: Partner

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

5. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication guilt, in any federal or state trial court of record relating to charges brought by



indictment information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

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

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

7. I understand that a “person” as defined in Paragraph 287.133(1)(8), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with public entity. The term “person” includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

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

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

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

           The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the



management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

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

Wade P. Sansbury  
(Signature)

11-16-2023  
(Date)

STATE OF Florida

COUNTY OF Manatee

Sworn to (or affirmed) and subscribed before me by means of [☒] physical presence or [☐] online notarization, this day of, 2023, by Wade P. Sansbury.

Cara Krusch  
(Signature of Notary Public- State of Florida)

(NOTARY SEAL)

Cara Krusch  
(Name of Notary Typed, Printed, or Stamped)



**CARA KRUSCH**  
State of Florida  
Commission: HH 148319  
Expires: 07/01/2025

Personally Known X OR Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

**EQUAL BENEFITS FOR DOMESTIC PARTNERS AFFIDAVIT**

STATE OF Florida )

: SS

COUNTY OF Manatee )

I, the undersigned hereby duly sworn, depose and say that the firm of Mauldin & Jenkins, LLC provides benefits to domestic partners of its employees on the same basis as it provides benefits to employees' spouses, per City of Key West Code of Ordinances Sec. 2-799.

By: Mauldin & Jenkins, LLC

*Wade P. Sansbury*

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this day of, 2023, by Wade P. Sansbury.

*Cara Krusch*

(Signature of Notary Public- State of Florida)

(NOTARY SEAL)

*Cara Krusch*

(Name of Notary Typed, Printed, or Stamped)



**CARA KRUSCH**  
State of Florida  
Commission: HH 148319  
Expires: 07/01/2025

Personally Known ☒ OR Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

**CONE OF SILENCE AFFIDAVIT**

Pursuant to City of Key West Code of Ordinances Section 2-773 (attached below)

STATE OF Florida )

: SS

COUNTY OF Manatee )

I, the undersigned hereby duly sworn, depose and say that all owner(s), partners, officers, directors, employees, and agents representing the firm of Mauldin & Jenkins, LLC have read and understand the limitations and procedures regarding communications concerning City of Key West Code of Ordinances Sec. 2-773 Cone of Silence (attached).

By: Mauldin & Jenkins, LLC

*Wade P. Sansbury*

Sworn to (or affirmed) and subscribed before me by means of [X] physical presence or [ ] online notarization, this day of, 2023, by Wade P. Sansbury.

*Cara Krusch*  
(Signature of Notary Public- State of Florida)

(NOTARY SEAL)

Cara Krusch  
(Name of Notary Typed, Printed, or Stamped)



**CARA KRUSCH**  
State of Florida  
Commission: HH 148319  
Expires: 07/01/2025

Personally Known X OR Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

Sec. 2-773. Cone of Silence.



- a. Definitions. For purposes of this section, reference to one gender shall include the other, use of the plural shall include the singular, and use of the singular shall include the plural. The following definitions apply unless the context in which the word or phrase is used requires a different definition:
  - (1) Competitive solicitation means a formal process by the City of Key West relating to the acquisition of goods or services, which process is intended to provide an equal and open opportunity to qualified persons and entities to be selected to provide the goods or services. Competitive solicitation shall include request for proposals ("RFP"), request for qualifications ("RFQ"), request for letters of interest ("RFLI"), invitation to bid ("ITB") or any other advertised solicitation.
  - (2) Cone of silence means a period of time during which there is a prohibition on communication regarding a particular competitive solicitation.
  - (3) Evaluation or selection committee means a group of persons appointed or designated by the city to evaluate, rank, select, or make a recommendation regarding a vendor or the vendor's response to the competitive solicitation. A member of such a committee shall be deemed a city official for the purposes of subsection (c) below.
  - (4) Vendor means a person or entity that has entered into or that desires to enter into a contract with the City of Key West or that seeks an award from the city to provide goods, perform a service, render an opinion or advice, or make a recommendation related to a competitive solicitation for compensation or other consideration.
  - (5) Vendor's representative means an owner, individual, employee, partner, officer, or member of the board of directors of a vendor, or a consultant, lobbyist, or actual or potential subcontractor or sub-consultant who acts at the behest of a vendor in communicating regarding a competitive solicitation.
- b. Prohibited communications. A cone of silence shall be in effect during the course of a competitive solicitation and prohibit:
  - (1) Any communication regarding a particular competitive solicitation between a potential vendor or vendor's representative and the city's administrative staff including, but not limited to, the City Manager and his or her staff;
  - (2) Any communication regarding a particular competitive solicitation between a potential vendor or vendor's representative and the Mayor, City Commissioners, or their respective staff;
  - (3) Any communication regarding a particular competitive solicitation between a potential vendor or vendor's representative and any member of a city evaluation and/or selection committee; therefore, and
  - (4) Any communication regarding a particular competitive solicitation between the Mayor, City Commissioners, or their respective staff, and a member of a city evaluation and/or selection committee, therefore.
- c. Permitted communications. Notwithstanding the foregoing, nothing contained herein shall prohibit:
  - (1) Communication between members of the public who are not vendors or a vendor's representative and any city employee, official or member of the City Commission;
  - (2) Communications in writing at any time with any city employee, official or member of the city commission, unless specifically prohibited by the applicable competitive solicitation. (A) However, any written communication must be filed with the City Clerk. Any city employee, official or member of the City Commission receiving or making any written communication must immediately file it with the City Clerk. (B) The City Clerk shall include all written communication as part of the agenda item when publishing information related to a particular competitive solicitation;
  - (3) Oral communications at duly noticed pre-bid conferences;

- (4) Oral presentations before publicly noticed evaluation and/or selection committees;
- (5) Contract discussions during any duly noticed public meeting;
- (6) Public presentations made to the city commission or advisory body thereof during any duly noticed public meeting;
- (7) Contract negotiations with city staff following the award of a competitive solicitation by the City Commission; or
- (8) Purchases exempt from the competitive process pursuant to section 2-797 of these Code of Ordinances;

d. Procedure.

- (1) The cone of silence shall be imposed upon each competitive solicitation at the time of public notice of such solicitation as provided by section 2-826 of this Code. Public notice of the cone of silence shall be included in the notice of the competitive solicitation. The city manager shall issue a written notice of the release of each competitive solicitation to the affected departments, with a copy thereof to each commission member, and shall include in any public solicitation for goods and services a statement disclosing the requirements of this ordinance.
- (2) The cone of silence shall terminate at the time the city commission or other authorized body makes final award or gives final approval of a contract, rejects all bids or responses to the competitive solicitation or takes other action which ends the competitive solicitation.
- (3) Any city employee, official or member of the city commission that is approached concerning a competitive solicitation while the cone of silence is in effect shall notify such individual of the prohibitions contained in this section. While the cone of silence is in effect, any city employee, official or member of the city commission who is the recipient of any oral communication by a potential vendor or vendor's representative in violation of this section shall create a written record of the event. The record shall indicate the date of such communication, the persons with whom such communication occurred, and a general summation of the communication.

e. Violations/penalties and procedures.

- (1) A sworn complaint alleging a violation of this ordinance may be filed with the City Attorney's office. In each such instance, an initial investigation shall be performed to determine the existence of a violation. If a violation is found to exist, the penalties and process shall be as provided in section 1-15 of this Code.
- (2) In addition to the penalties described herein and otherwise provided by law, a violation of this ordinance shall render the competitive solicitation void at the discretion of the city commission.
- (3) Any person who violates a provision of this section shall be prohibited from serving on a City of Key West advisory board, evaluation and/or selection committee.
- (4) In addition to any other penalty provided by law, violation of any provision of this ordinance by a City of Key West employee shall subject said employee to disciplinary action up to and including dismissal.
- (5) If a vendor is determined to have violated the provisions of this section on two more occasions it shall constitute evidence under City Code section 2- 834 that the vendor is not properly qualified to carry out the obligations or to complete the work contemplated by any new competitive solicitation. The city's purchasing agent shall also commence any available debarment from city work proceeding that may be available upon a finding of two or more violations by a vendor of this section. (Ord. No. 13-11, § 1, 6-18-2013)

**VENDOR CERTIFICATION REGARDING**



**SCRUTINIZED COMPANIES LISTS**

Respondent Vendor Name: Mauldin & Jenkins, LLC

Vendor FEIN: 58-0692043

Vendor's Authorized Representative Name and Title: Wade P. Sansbury, Partner

Address: 1401 Manatee Avenue West, Suite 1200

City: Bradenton State: Florida Zip: 34205

Phone Number: 941-741-2255

Email Address: wsansbury@mjcpa.com


Section 287.135(2)(a), Florida Statutes, prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services of any amount if, at the time of contracting or renewal, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to section 215.4725, Florida Statutes, or is engaged in a boycott of Israel. Section 287.135(2)(b), Florida Statutes, further prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services over one million dollars (\$1,000,000) if, at the time of contracting or renewal, the company is on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, both created pursuant to section 215.473, Florida Statutes, or the company is engaged in business operations in Cuba or Syria.

As the person authorized to sign on behalf of Respondent, I hereby certify that the company identified above in the section entitled "Respondent Vendor Name" is not listed on either the Scrutinized Companies that Boycott Israel List, Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List I understand that pursuant to section 287.135, Florida Statutes, the submission of a false certification may subject such company to civil penalties, attorney's fees, and/or costs and termination of the contract at the option of the awarding governmental entity.

Certified By: Wade P. Sansbury Partner

*Print Name* *Print Title*

who is authorized to sign on behalf of the above referenced company.

Authorized Signature: 

**CITY OF KEY WEST INDEMNIFICATION FORM**

PROPOSER agrees to protect, defend, indemnify, save and hold harmless The City of Key West, all its Departments, Agencies, Boards, Commissions, officers, City's Consultant, agents, servants and employees, including volunteers, from and against any and all claims, debts, demands, expense and liability arising out of injury or death to any person or the damage, loss or destruction of any property which may occur or in any way grow out of any act or omission of the PROPOSER, its agents, servants, and employees, or any and all costs, expense and/or attorney fees incurred by the City as a result of any claim, demands, and/or causes of action except of those claims, demands, and/or causes of action arising out of the negligence of The City of Key West, all its Departments, Agencies, Boards, Commissions, officers, agents, servants and employees. The PROPOSER agrees to investigate, handle, respond to, provide defense for and defend any such claims, demand, or suit at its sole expense and agrees to bear all other costs and expenses related thereto, even if it (claims, etc.) is groundless, false or fraudulent. The City of Key West does not waive any of its sovereign immunity rights, including but not limited to, those expressed in Section 768.28, Florida Statutes. PROPOSER understands and agrees that any and all liabilities regarding the use of any subcontractor for services related to this agreement shall be borne solely by the PROPOSER. Ten dollars of the consideration paid by the City is acknowledged by PROPOSER as separate, good and sufficient consideration for this indemnification. This indemnification shall be interpreted to comply with Section 725.06 and 725.08, Florida Statutes.

These indemnifications shall survive the term of this agreement. In the event that any action or proceeding is brought against the City of Key West by reason of such claim or demand, PROPOSER shall, upon written notice from the City of Key West, resist and defend such action or proceeding by counsel satisfactory to the City of Key West.

The indemnification provided above shall obligate PROPOSER to defend at its own expense to and through appellate, supplemental or bankruptcy proceeding, or to provide for such defense, at the City of Key West's option, any and all claims of liability and all suits and actions of every name and description covered above which may be brought against the City of Key West whether performed by PROPOSER, or persons employed or utilized by PROPOSER.

The PROPOSER's obligation under this provision shall not be limited in any way by the agreed upon Contract Price as shown in this agreement, or the PROPOSER's limit of or lack of sufficient insurance protection.

[REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

COMPANY SEAL



PROPOSER: Mauldin & Jenkins, LLC

Address 1401 Manatee Avenue West, Suite 1200

Bradenton, FL 34205

Signature *Wade P. Sansbury*

Wade P. Sansbury  
Print Name

11-16-2023  
Date

Partner  
Title

NOTARY FOR THE PROPOSER

STATE OF Florida

COUNTY OF Manatee

The foregoing instrument was acknowledged before me by means [☒] physical presence or [☐] online notarization, this day of, 2023, by Wade P. Sansbury.

*Cara Krusch*  
(Signature of Notary Public- State of Florida)

(NOTARY SEAL)

Cara Krusch  
(Name of Notary Typed, Printed, or Stamped)



**CARA KRUSCH**  
State of Florida  
Commission: HH 148319  
Expires: 07/01/2025

Personally Known ☒ OR Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

## Addendum Acknowledgement

We acknowledge receipt of the following addendums to RFP No 20-003 – Independent Auditing Services:

- Addendum #1 – received November 1, 2023
- Addendum #2 – received November 9, 2023
- Addendum #3 – received November 16, 2023



# Going Further.

No matter what road you're on, we are here to help you navigate through your unique circumstance to reach your financial goals.

## INTEGRITY.

**100+** year history of  
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## INNOVATION.

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opportunities & solutions to  
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