

Purvis Gray & Company

Certified Public Accountants



Ocala

Gainesville

Serving Florida For
Over 70 Years

Sarasota

Tallahassee

AUDIT PROPOSAL

CITY OF GAINESVILLE, FLORIDA

RFP NO. CAUD-190002-DH

PROFESSIONAL AUDITING SERVICES FOR GENERAL GOVERNMENT

222 NE 1ST STREET GAINESVILLE, FL 32601

2347 SE 17TH STREET OCALA, FL 34471

5001 LAKEWOOD RANCH BLVD N. SUITE #101 SARASOTA, FL 34240

443 EAST COLLEGE AVE TALLAHASSEE, FL 32301

Purvis, Gray and Company, LLP

CITY OF GAINESVILLE, FLORIDA

RFP NO. CAUD-190002-DH

DUE: June 28, 2018 @ 3:00 p.m.

PROFESSIONAL AUDITING SERVICES FOR GENERAL GOVERNMENT

200 East University Avenue, Room 339
Gainesville, Florida 32601

Contacts:

Barbara Boyd, CPA, Audit Partner

352.378.2461

bboyd@purvisgray.com

222 NE 1st Street

Gainesville, Florida 32601

Ronald D. Whitesides, CPA, Partner

352.378.2461

RonW@purvisgray.com

222 NE 1st Street

Gainesville, Florida 32601



STATE OF FLORIDA
COUNTY OF ALACHUA

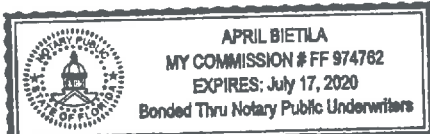
By: *Barbara Boyd*
Barbara Boyd, CPA, Partner

My commission Expires:

July 17, 2020

Sworn to and subscribed before me this *28* day of June, 2018

Personally known or Produced identification _____



April Bietila
NOTARY PUBLIC

TABLE OF CONTENTS

- Transmittal Letter** 1-2

- Firm Profile**
 - Name of Business 3
 - Contact Information 3
 - Business Hours..... 3
 - State of Florida Practice Area..... 3
 - Office of Audit Team..... 3
 - Brief History of the Firm 4
 - Firm Status 4
 - Memberships of Professional Organizations 4
 - No Joint Venture or Consortium 4
 - Firm Personnel..... 5

- Independence** 6

- License to Practice in Florida/Statements**
 - Firm License 7
 - No Disciplinary Action..... 7
 - No Litigation Against the Firm..... 7
 - Federal or State Desk Review, State Regulatory Bodies 7

- Firm Qualifications and Experience**
 - Range of Services:
 - Governmental Audit Staff..... 8
 - Accounting and Tax Services 8
 - Information Technology 8
 - Consulting Services 9
 - Similar Florida Governmental Engagements:
 - Governmental Experience 10
 - Electric Utilities Experience 11
 - Special District Experience..... 12
 - Pension Auditing Experience 13
 - Certificate of Achievement for Excellence in Financial Reporting Program 14
 - Single Audit Experience 15
 - Tax-Exempt Bonds 16-17
 - References 18-19
 - Understanding the Scope of the Work 19-20

- Partner and Staff Qualifications and Experience**
 - Firm’s Professional Personnel:
 - Audit Team Members 21
 - Audit Team Roles 22
 - Continuing Quality of Staff 22
 - Résumés - Qualifications of Firm Personnel 22-35
 - Continuing Education Credit for Personnel 36

- Conflict of Interest** 37

TABLE OF CONTENTS

Specific Audit Approach

| | |
|---|-------|
| Audit Methodology..... | 38 |
| Work Plan..... | 38-40 |
| Proposed Segmentation of the Audit | 41 |
| Level of Staff | 41 |
| EDP Software to be Used..... | 42 |
| Internal Control Structure | 43-44 |
| Approach to be Taken in Determining Laws and Regulations | 44 |
| Approach to be Taken in Drawing Audit Samples for Purposes of Test of Compliance..... | 44 |
| Approach to be Taken in Reviewing Financial Statements | 44 |
| Assessing Risks of Information Systems: | |
| IT Support of the Financial Audit Process | 45 |
| Computer-Assisted Audit Tools | 45 |
| PGC IT Audit Support, IT Security Consulting, and IT Assessment | 46 |
| Information Security Consulting Offering | 46 |
| Information Technology Assessments | 47 |
| AICPA Cybersecurity Engagements | 47 |
| SSAE-18 System and Organization Controls SOC 1, SOC 2, SOC 3 Examination and Reporting..... | 47 |

| | |
|---|----|
| Professional Liability Insurance | 48 |
|---|----|

| | |
|--|----|
| External Quality Control Review | 49 |
|--|----|

Required Forms

| | |
|--|-------|
| Consultants/Firms Certification – Attachment A..... | 50 |
| Drug-Free Workplace Form | 51 |
| Business Tax Statement..... | 52 |
| Zoning Permit..... | 53-54 |
| Certification of Compliance with Living Wage – Exhibit B | 55 |
| Living Wage Compliance – Exhibit D..... | 56 |
| Proposal Response Form – Signature Page – Exhibit E | 57-58 |
| Addendum 1..... | 59-60 |
| Addendum 2..... | 61-64 |
| Addendum 3..... | 65-66 |

General Government
City of Gainesville
City Auditor, Evaluation Committee and Audit and Finance Committee
Gainesville, Florida

We appreciate the opportunity to present Purvis, Gray and Company, LLP (Purvis, Gray and Company) to you and would take great pride in providing auditing services for the General Government segment of the City of Gainesville, Florida (the City). We have received your Request for Proposal RFP NO. CAUD-190002-DH (RFP) for Professional Auditing Services for the annual financial audit. We understand the scope of work to be performed and offer our proposal in response. We expressly agree to meet and exceed all performance specifications stated in your RFP.

Purvis, Gray and Company is a **state-wide CPA firm** employing approximately seventy-five professionals and support staff in our Gainesville, Ocala, Sarasota, and Tallahassee offices. Our multiple office locations throughout the state are the result of **organic growth** from within the firm, without merger or acquisition, which we attribute to our pursuit of **technical excellence and great client service**. We recently celebrated our 70th anniversary, having audited and advised Florida local governments almost since our inception in 1946.

Our firm is currently providing auditing services to twenty-five Florida municipalities, eight of which own and operate electric utilities, six Florida counties, seven Florida school boards, seven rural electric cooperatives, and many other governmental special districts and nonprofit organizations. As such, we are attuned to your audit needs, and completely up-to-date on all aspects of local governmental auditing in the State of Florida.

We have experience with entities similar in size and scope to you. We understand the industry and the unique risks associated with larger governments. Clients your size require attention from more experienced auditors. Our proposed audit team consists of two lead partners, an experienced manager, and other staff as needed, as well as an independent review partner/technical consultant and IT Consultant senior manager. ***Our partners and managers are in the field, not reviewing from afar.*** As we've heard from our clients time and again, our "experienced audit teams in the field approach" directly translates into a smooth transition of the audit firm, timely completion of audits, early identification of internal control and accounting issues, and constant communication throughout the process in summary, ***a higher quality audit.***

The partners on your audit team are well known throughout the State: Ms. Barbara Boyd sits on the Technical Resource Committee for the Florida Government Finance Officers Association (FGFOA) and, as one of the founders of the North Central Florida Chapter, is an active member and presenter in the local FGFOA Chapter. ***Mr. Ronald (Ron) D. Whitesides*** is the Chair of the firm's Audit Department. He has over 25 years of experience assisting large local governments throughout the State. As the previous lead partner on Gainesville Regional Utilities, Ron brings with him a distinct understanding of the transactions between GRU and General Government. ***Mr. Mark A. White***, the Technical Consultant and Independent Review Partner also sits on the Technical Resource Committee for the FGFOA and serves as a CAFR reviewer for the Government Finance Officers Association (GFOA). Mark has nearly 40 years' experience, and, is a seasoned speaker and author of topics of interest to governmental entities throughout the State.

General Government
City of Gainesville
City Auditor, Evaluation Committee and Audit and Finance Committee
Gainesville, Florida

Our audit approach emphasizes an understanding of the business risks associated with the City. To do so, it's necessary to have a full understanding of operations and internal controls in individual departments. While most auditors meet with the Finance Director and City Auditor, we think it's essential to interview key management personnel in each of those departments as well. This gives us more insight to evaluate risk areas, as well as determine whether internal controls are operating as designed. It also allows us to draw upon our experience with large governments to recommend any improvements in efficiencies that may become apparent as we review the processes.

One of the prominent business risks affecting local governments today is information technology. Mr. Michael Sandstrum, the IT Senior Audit Manager assigned to your engagement, has 40 years of experience auditing information systems, and CPA, CISA, CISM, CITP, and CGMA certifications. ***Michael's extensive experience in accounting, auditing, IT auditing, security management and consulting is paramount in understanding and evaluating the City's IT environment and risks.*** Michael has also performed SOX internal audits, managed numerous SOC 1 and SOC 2 audits, and performed countless GAAS financial audit risk assessments.

Purvis, Gray and Company can and will perform all the auditing, accounting, and financial consulting services needed by the City. We have extensive experience and are well received in the national bond markets, we have audited hundreds of different federal and state grant programs, and we have assisted in countless other governmental and utility consulting projects.

Based upon the track record that we have established with local governments in Florida, we are a known commodity. You can verify from our references the level of expertise and service you will be getting from our firm; there is no guesswork involved by choosing us. Additionally our top management will be accessible to you, and we are able to respond expeditiously to the City's audit and nonaudit needs alike. ***In fact, the lead partners and manager on your audit team are located in the Gainesville office to facilitate in-person meetings.***

Further information about our firm follows in this document. Again, we appreciate the opportunity to introduce Purvis, Gray and Company to the City of Gainesville. We look forward to the opportunity to work with you and fulfill this commitment to serve. If we can supply you with additional information or discuss this commitment further with you, we will be available at your convenience.

Respectfully submitted,
PURVIS, GRAY AND COMPANY, LLP



Barbara Boyd, CPA
Audit Partner

Respectfully submitted,
PURVIS, GRAY AND COMPANY, LLP



Ronald D. Whitesides, CPA
Audit Partner

FIRM PROFILE

Name of Business

The legal name of our firm is Purvis, Gray and Company, LLP (Purvis, Gray and Company). We are organized as a Florida Limited Liability Partnership authorized to do business in the State of Florida.

Contact Information

Ms. Barbara Boyd, CPA, Partner
Purvis, Gray and Company, LLP
222 NE 1st Street
Gainesville, Florida 32601
352-378-2461 (Telephone)
352-378-2505 (Fax)
Bboyd@purvisgray.com

Mr. Ronald D. Whitesides, CPA, Partner
Purvis, Gray and Company, LLP
222 NE 1st Street
Gainesville, Florida 32601
352-378-2461 (Telephone)
352-378-2505 (Fax)
RonW@purvisgray.com

Business Hours

All members of the audit team will be available to your management team whenever we are needed. If our physical presence is not needed, our business e-mail addresses and cell phone numbers will be made available for your convenience, and we pride ourselves on responding timely to all client inquiries. Below are our regular business hours.

Monday through Friday – 8:00 am to 5:00 pm

In addition, we are available on Saturdays during the months of February through April.

State of Florida Practice Area



Purvis, Gray and Company is a state-wide CPA firm with office locations in Gainesville, Ocala, Sarasota, and Tallahassee. Accordingly, we consider the entire State of Florida our primary practice area.

Office of Audit Team

Your audit will be primarily conducted out of Gainesville. The two lead partners and the manager on the engagement are all located in our Gainesville office. Personnel from other locations will be called upon as needed. The Gainesville office currently has 25 professional employees.

Purvis, Gray and Company operates on a departmental basis rather than an office basis. All of the firm's resources are available to all of the firm's clients and are utilized in that fashion to provide the best possible service. This ensures that we draw upon the knowledge of our specialists in the governmental field, as well as the full resources of the entire team.

FIRM PROFILE

Brief History of the Firm

Purvis, Gray and Company was founded in 1946, in Gainesville, Florida by two University of Florida accounting professors, Mr. Roy Purvis and Mr. Howard Gray. The firm has been in business for over seventy years and has been auditing local governments for substantially all of that time. *Our multiple office locations throughout the state are the result of organic growth of the firm, without merger or acquisition, which we attribute to our pursuit of technical excellence and great client service.*

Firm Status

Purvis, Gray and Company is organized as a Florida Limited Liability Partnership, authorized to do business in the State of Florida. We are headquartered in Gainesville, Florida.

Purvis, Gray and Company is the parent company of Purvis Gray Technology Group, LLC. Purvis Gray Technology Group specializes in accounting/financial information technology, business information technology, providing customized implementation, training, and support solutions.

Memberships of Professional Organizations

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

■ Professional Memberships

- AICPA
- FICPA
- FECA
- American Public Power Association (APPA)
- State of Florida League of Cities
- Association of Government Accountants (AGA)
- Florida Municipal Electric Association (FMEA)
- American Public Power Association
- FGFOA
- GFOA
- North Central Florida Chapter FGFOA
- Southwest Chapter FGFOA
- Florida Bankers’ Association
- Big Bend Chapter FGFOA
- Nature Coast Chapter FGFOA
- Florida Rural Water Association

Members of our firm also participate in leadership roles in our profession. Currently, several of our partners and managers serve on committees and subcommittees of the FICPA, the FGFOA, and their affiliated organizations. In addition, we proudly currently serve or have recently served as auditors and consultants to the FICPA, FACC, the Florida Sheriffs Youth Ranches, Inc., and formerly as auditors of the Office of the Auditor General of the State of Florida.

No Joint Venture or Consortium

This will not be a joint venture with any other firms, and we will not use any other firms as subcontractors.

FIRM PROFILE

Firm Personnel

MANAGING PARTNER

David A. Gaitanis, C.P.A.

AUDIT DEPARTMENT

Partners

Ronald D. Whitesides, C.P.A.
Mark A. White, C.P.A.
Helen Y. Painter, C.P.A.
Timothy M. Westgate, C.P.A.
Ryan M. Tucker, C.P.A.
Barbara Boyd, C.P.A.

Managers

Terry W. Kite, C.P.A.
Roberto A. Martinez, C.P.A.
Alison L. Stone, C.P.A.
Gary R. Heder, CISA, CRISC
Kevin R. Smith, C.P.A.
George W. Presnell, III, C.P.A.
Tiffany K. Mangold, C.P.A.
Kathryn B. Eno, C.P.A.
Michael S. Sandstrum, C.P.A.

Professional Staff

Steven W. Huss, C.P.A.
Matthew B. Ganoe, C.P.A.
Mary C. Burns, C.P.A.
Alexander P. Mackriss, C.P.A.
Jeremiah M. Brown, C.P.A.
Meagan G. Camp, C.P.A. (GA)
Laurie A. Walker
Lauren A. Brown
Ashley M. McGraw
Ken C. Lee
Katrina Esparra
Karli R. Story
Samantha Yazwinski
Taylor Q. Eason
Sean P. Toner
Pearce F. Hogan
John MacKenzie Usher

ACCOUNTING AND TAX SERVICES

Partners

Steven T. Lee, C.P.A.
Andrew R. Spahn, C.P.A.
Fred L. Doerr, C.P.A.
James W. Patray, III, C.P.A.
Rachel A. Clements, C.P.A.

Managers

Eric J. Benton, C.P.A.
Janell M. Martin, C.P.A.
Lizette M. Wagoner, C.P.A.
Emily J. Newsom, C.P.A.
Helen A. Ingmarsson, C.P.A.
Jeremy T. Lacey, C.P.A.
Kimberly M. Mottl, C.P.A.
Lisa Marousky, C.P.A.
Heather J. Whitston, E.A.

Professional Staff

Belinda C. Rembert, C.P.A.
Kari M. Presnell, C.P.A.
Melissa N. Bender, C.P.A.
Brent A. Bathurst, C.P.A.
Christopher M. Ziegler
Leanne M. Rodriguez

INFORMATION TECHNOLOGY DEPARTMENT

Partner in Charge

Timothy M. Westgate, C.P.A.

Information Technology Auditors

Michael S. Sandstrum, CPA, CISA, CISM, CITP, CGMA
Gary R. Heder, CISA, CRISC

Network Consultants and Programmer/Analyst

Joshua C. Cook, MCP, A+, NET+, VCP, MCSA, ITIL, MCTIP
Leah G. Oehmig, MCP.MBSS
Jon S. May, MCP

ADMINISTRATION DEPARTMENT

PARAPROFESSIONALS – (4 Members Not Individually Listed)

SUPPORT STAFF – (12 Members Not Individually Listed)

INDEPENDENCE

We are independent certified public accountants as defined by generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. We are independent of the City as defined in the U.S. Government Accountability Office *Government Auditing Standards* and Generally Accepted Auditing Standards.

We audited the financial statements of Gainesville Regional Utilities for fiscal years ending September 30, 2014 through 2016. Other than the performance of these annual audits, we have had no professional relationships involving the City in the past 5 years.

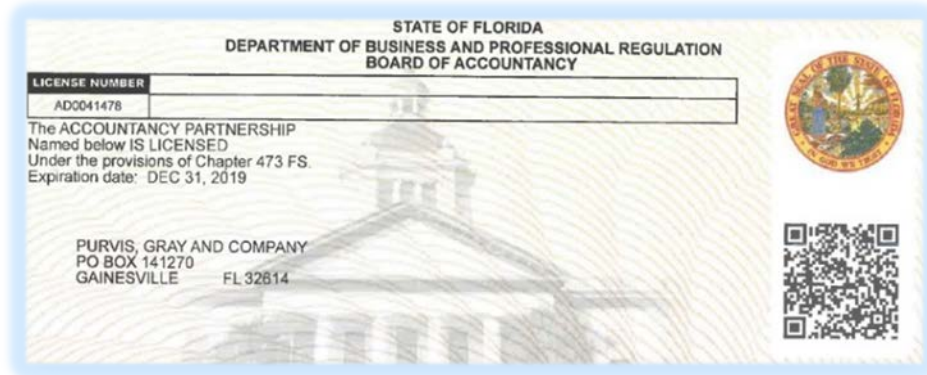
We confirm that we will give the City written notice of any professional relationships entered into involving the City, or any of its agencies or component units, during the period of this agreement.



LICENSE TO PRACTICE IN FLORIDA/STATEMENTS

Firm License

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



No Disciplinary Action

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

No Litigation Against the Firm

There are no pending lawsuits against Purvis, Gray and Company, nor has there been any audit-related litigation within the last twenty years.

Federal or State Desk Review, State Regulatory Bodies

Purvis, Gray and Company has received no adverse federal or state desk reviews, during the past ten years by state regulatory bodies or professional organizations.

FIRM QUALIFICATIONS AND EXPERIENCE

Range of Services



For seventy years, Purvis, Gray and Company has been of service to many local governments and not-for-profit organizations. **Over 75% of our audit engagement hours are spent auditing local governmental and not-for-profit clients. All of our partners and our audit staff have extensive governmental experience.** Following is a summary of the services provided by the various departments within the firm:

Governmental Audit Staff

The Audit Department is the largest department in the firm. The mission of the department is to achieve technical excellence which can be used to provide the highest level of quality service to our clients. This higher level of service sets us apart from other firms. Our audit staff consists of six partners, nine managers, and sixteen other professional staff. All of the partners and managers are CPAs, as are many of the other professional staff. If not CPAs, the professional staff are “exam-eligible” or working toward it.

Your “engagement team” will be led by two partners, assisted by other partners and managers, with the partners on-site for a significant portion of fieldwork. For more information on the specific individuals committed to your engagement, please refer to the staffing diagram found on page 21.

Our audit staff has extensive experience working in a computerized environment and utilizes notebook computers in the field with Windows XP, and Microsoft Word and Excel. **We employ a paperless audit approach.** We utilize the “paperless” audit documentation system designed by CaseWare International, Inc., the premier industry technology, with an integrated wired or wireless connection in the field. **We are also familiar with most other word processing and spreadsheet software, and a wide variety of accounting software packages.**

All members of the audit team will be available to your management team whenever you need us. If our physical presence is not needed, our business e-mail addresses and cell phone numbers will be made available for your convenience, and we pride ourselves on responding timely to all client inquiries. **We will be available for troubleshooting year-round without additional billings.**

Accounting and Tax Services

The Accounting and Tax Services Department of Purvis, Gray and Company is often used in troubleshooting problem tax areas associated with audits of not-for-profit entities. Our tax professionals deal with issues such as bond arbitrage rebate calculations, payroll tax problems, ERISA compliance for employee benefit plans, unrelated business income tax issues, tax effects of planned giving, charitable annuities and remainder trusts, and other tax topics. This department is also responsible for the preparation of payroll and income tax returns for individuals and businesses including corporate, partnership, estate, and trust tax returns. In addition, this department provides tax research support to our Audit Department.

Information Technology

The IT Auditor/Consultant assigned to the City’s audit engagement and our other IT Department professionals have extensive experience and proficiency working in various computerized environments. **Our IT professionals are familiar with the City’s accounting and operational software products as a result of similar audit engagements.** Additional information about the IT Auditor’s role in supporting the audit and additional services provided can be found on page 45.

FIRM QUALIFICATIONS AND EXPERIENCE

Range of Services (Concluded)

Consulting Services



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

- **Accounting System Reviews and Documentation**
 - ▶ GASB Statement Implementations
 - ▶ Internal Control Reviews
 - ▶ Procedures Documentation
 - ▶ Performance Audits and Cost Reduction Studies
 - ▶ Feasibility/Efficiency Studies
 - ▶ Budget Review and Budget Preparation
- **Business Valuations and Reorganizations**
 - ▶ Business Ownership Succession
 - ▶ Business Valuations
 - ▶ Mergers and Acquisitions
 - ▶ Business Formations
 - ▶ Business Liquidations
- **Utility and Cost Studies**
 - ▶ Rate/Revenue Sufficiency Studies
 - ▶ Reviews of Power Supply (Electric and Gas) Alternatives
 - ▶ Overhead/Indirect/Other Cost Studies
 - ▶ Landfill Closure and Postclosure Analysis
 - ▶ IRS Arbitrage Rebate Calculations and Consultation
 - ▶ Utility Billing System Setup and Revision
 - ▶ Water-Sewer Work Order Systems and Property Records
 - ▶ FAS 71—Deferred Cost/Revenue Plans
- **Other Financial Services**
 - ▶ Expert Testimony
 - ▶ Personal Financial/Retirement Planning
 - ▶ Other Financial Services
 - ▶ Tax Representation
 - ▶ Fraud/Defalcation Engagements

Due to our extensive involvement in the water, electric, wastewater and stormwater utility industries, individuals participating in our consulting practice stay current on the issues facing those competitive industries. In addition to revenue sufficiency and rate studies, members of your audit team have assisted our clients in negotiations of power supply and sale contracts, made recommendations on power supply alternatives, reviewed billing systems for billing inaccuracies, assisted in the development of work order and continuing property record systems, performed merger and utility system acquisition feasibility studies, assisted with landfill closure and postclosure analysis and funding, and assisted in many other areas.

Independence rules govern the performance of consulting services for clients audited under *Government Auditing Standards*. Any consulting services performed for the City would be in compliance with those standards.

FIRM QUALIFICATIONS AND EXPERIENCE

Similar Florida Governmental Engagements

Governmental Experience

Our governmental experience includes the following audits during the past five years. All audits listed are performed in accordance with *Government Auditing Standards* and Federal and State Single Audits, if applicable.



- ### Counties
- Bradford County
 - DeSoto County
 - Gadsden County
 - Hernando County
 - Marion County
 - Nassau County

- ### Municipalities
- City of Alachua
 - City of Atlantic Beach
 - City of Bartow
 - City of Belleview
 - City of Bushnell
 - Town of Bronson
 - City of Cedar Key
 - City of Dade City
 - City of Deltona
 - City of Eustis
 - City of Fernandina Beach
 - City of Fort Meade
 - City of Green Cove Springs
 - City of Jacksonville Beach
 - City of Kissimmee
 - City of Lake City
 - City of Live Oak
 - City of Mount Dora
 - City of Newberry
 - City of Neptune Beach
 - City of Ocala
 - Town of Orange Park
 - City of Sarasota
 - City of St. Cloud
 - City of St. Augustine Beach
 - City of Williston



- ### Education Related
- Alachua County District School Board
 - Charlotte County School Board
 - Clay County School Board
 - Hernando County School Board
 - Lake County District School Board
 - Leon County School Board
 - Marion County School Board
 - The Villages Charter School, Inc.

FIRM QUALIFICATIONS AND EXPERIENCE

Similar Florida Governmental Engagements (Continued)

Electric Utilities Experience

Purvis, Gray and Company is the premier firm for audits of electric utilities in the State of Florida. Electric utilities have complex accounting and regulatory requirements, and the understanding of these requirements is beneficial to audits of water, sewer, and other utilities. Below is a list of our electric utility audits during the past five years.



Electric Utilities

Municipalities and Special Districts

- City of Alachua
- City of Bartow
- City of Bushnell
- Florida Municipal Power Association
- City of Fort Meade
- Gainesville Regional Utilities
- City of Green Cove Springs
- City of Jacksonville Beach
- Kissimmee Utility Authority
- City of Mount Dora
- City of Newberry
- City of Ocala
- City of St. Cloud (OUC Electric Operating Agreement)
- City of Williston

Rural Electric Cooperatives

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



FIRM QUALIFICATIONS AND EXPERIENCE

Similar Florida Governmental Engagements (Continued)

Special District Experience



Water, Sewer, and Gas Utilities

- City of Alachua
- City of Atlantic Beach
- City of Belleview
- City of Bushnell
- City of Cape Coral
- DeSoto County
- Dog Island Conservation District, Tallahassee
- Lehigh Acres Municipal Services Improvement District
- City of Eustis
- City of Fernandina Beach
- Florida Gas Utility, Gainesville
- City of Fort Meade
- Gainesville Regional Utilities
- City of Green Cove Springs
- Hernando County
- City of Jacksonville Beach
- City of Lake City
- City of Lake Wales
- City of Live Oak
- City of Neptune Beach
- City of Newberry
- North Sumter County Utility Dependent District
- City of Ocala
- Peace River Manasota Regional Water Supply Authority
- City of Sarasota
- Talquin Electric Cooperative, Inc., Quincy
- Town of Orange Park
- Village Center Community Development District & Affiliates, The Villages
- City of Williston
- Withlacoochee Regional Water Supply Authority, Dade City

Special Districts

- Bartow Municipal Airport Development Authority
- Dog Island Conservation District
- East County Water Control District
- Florida Gas Utility (FGU)
- Gainesville-Alachua County Regional Airport Authority
- Lake Wales Airport Authority
- Lake County Water Authority
- Lakewood Ranch CDDs (Total of 6 Separate Districts)
- North Sumter County Utility Dependent District
- Northwest Florida Water Management District
- Peace River Manasota Regional Water Supply Authority
- The Villages Community Development Districts (Total of 15 Separate Districts and 1 Special District)
- Withlacoochee Regional Water Supply Authority



FIRM QUALIFICATIONS AND EXPERIENCE

Similar Florida Governmental Engagements (Concluded)

Pension Auditing Experience

Our firm is one of the premier audit firms for employee benefit plans in the State of Florida. Below are some of the retirement plans we have audited in the past five years.



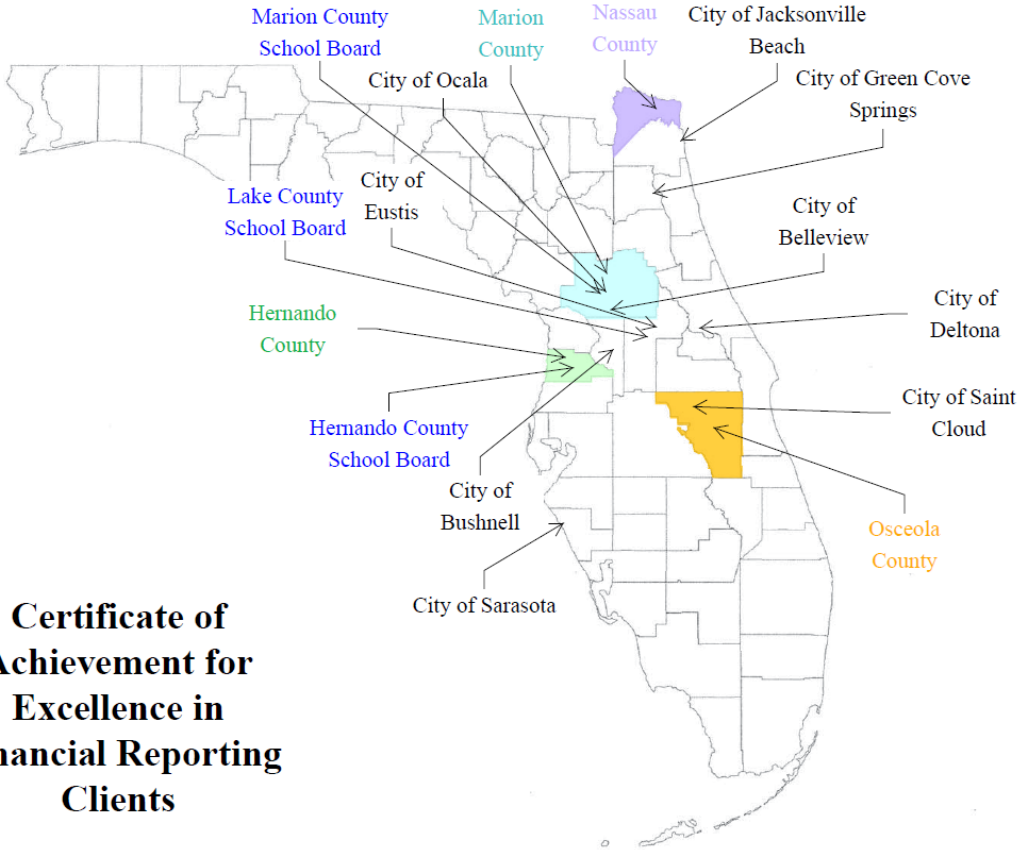
MUNICIPAL PENSION PLANS

- City of Atlantic Beach, Florida General Employees' Retirement Plan
- City of Atlantic Beach, Florida Police Retirement Plan
- City of Bartow, Florida General Employees' Retirement Plan
- City of Belleview, Florida General Employees' Retirement Fund
- City of Belleview, Florida Police Officers' Retirement Fund
- Clay Electric Cooperative Retiree Welfare Plan
- City of Dade City, Florida Firefighters' Pension Trust Fund
- City of Dade City, Florida Police Officers' Pension Trust Fund
- City of Deltona, Florida Firefighters' Pension Plan
- City of Deltona, Florida General Employees' Pension Plan
- City of Dunnellon, Florida General Employees' Pension Plan
- City of Dunnellon, Florida Police Officers' and Firefighters' Pension Plan
- City of Eustis, Florida Police Officers' Retirement Plan
- City of Eustis, Florida Firefighters' Retirement Plan
- City of Fernandina Beach, Florida General Employees' Pension Plan
- City of Fernandina Beach, Florida Police Officers' and Firefighters' Pension Plan
- Florida Pest Control and Chemical Company, Inc. Pension Plan and Trust
- City of Fort Meade, Florida General Employees' Pension Plan
- City of Fort Meade, Florida Police Officers' Pension Plan
- City of Fort Meade, Florida Firefighters' Pension Plan
- City of Green Cove Springs, Florida Police Officers' Pension Plan
- City of Jacksonville Beach, Florida General Employees' Retirement System
- City of Jacksonville Beach, Florida Police Officers' Retirement System
- City of Jacksonville Beach, Florida Fire Fighters' Retirement System
- Kissimmee Utility Authority Pension Trust Fund
- City of Lake City, Florida General Employees' Retirement Plan
- City of Lake City, Florida Firemen's Retirement Plan
- City of Lake City, Florida Police Retirement Plan
- City of Lake Wales, Florida General Employees' Defined Benefit Retirement Plan
- City of Leesburg, Florida General Employees' Retirement Plan
- City of Leesburg, Florida Municipal Police Retirement Plan
- City of Leesburg, Florida Municipal Firemen's Retirement Plan
- City of Live Oak, Florida Firefighter Pension Trust Fund
- Munroe Regional Medical Center Pension Plan
- City of Neptune Beach, Florida Police Officers' Pension Plan
- City of Ocala, Florida Police Officers' Pension Plan
- City of Ocala, Florida Firefighter Pension Plan
- City of Orange Park, Florida Police Officers' Pension Plan
- City of Orange Park, Florida Fire Fighters' Pension Plan
- City of Orange Park, Florida General Employees' Pension Plan
- City of St. Cloud, Florida General Employees' Retirement Plan
- City of St. Cloud, Florida Police Officers' and Firefighters' Retirement Plan
- City of Sarasota, Florida General Employees' Pension Plan

FIRM QUALIFICATIONS AND EXPERIENCE

Certificate of Achievement for Excellence in Financial Reporting Program

The technical consultant and independent review partner assigned to the City’s audit, Mr. Mark A. White, CPA is a member of the FGFOA Technical Resources and Programs Committees (including the FRS-GASB 68 Task Force). He serves on the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting. As such, they review CAFRs on behalf of GFOA all through the year, learning new techniques and presentation to help the City retain this award. Members of the audit team assigned to the City’s audit are members of FGFOA, attend FGFOA continuing professional education events, and have provided technical expertise and assistance to some of the following local governments and helped these governments receive the Certificate of Achievement for Excellence in Financial Reporting:



FIRM QUALIFICATIONS AND EXPERIENCE

Single Audit Experience

Federal Award Compliance – Uniform Guidance

If a Federal Single Audit is required (generally total federal grant expenditures exceeding \$750,000 during the audit period), the auditor is responsible for testing compliance with all major federal award programs. Each major program will be tested for the compliance requirements applicable to that program. We are up to date on the new Uniform Guidance associated with Federal Grants.

As a large audit firm with significant governmental experience, members of your audit team have participated in single audits of countless federal and state grant programs. Many of our single audits have included grants from the following Federal and State Departments including numerous programs within each.

Federal Grant Programs

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

State Grant Programs

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

FIRM QUALIFICATIONS AND EXPERIENCE

TAX-EXEMPT BONDS

As a large regional CPA firm, Purvis, Gray and Company is well received by underwriters, financial advisors, and insurers in the tax-exempt bond markets. We have provided assistance to the following clients in dealing with the tax-exempt bond markets on numerous occasions:

| Governmental Entity | Amount |
|--|------------------|
| Florida Municipal Power Association | \$ 1,152,390,000 |
| Village Community Development Districts (15 CDDs) | 1,043,846,031 |
| Florida Gas Utility | 694,175,000 |
| Osceola County, Florida | 273,335,000 |
| Marion County, Florida | 314,074,821 |
| City of Gainesville, Florida | 220,000,000 |
| City of Ocala, Florida | 217,805,000 |
| City of Sarasota, Florida | 216,956,000 |
| City of Deltona, Florida | 237,675,000 |
| City of Cape Coral, Florida | 167,920,000 |
| City of Jacksonville Beach, Florida | 159,164,335 |
| City of Leesburg, Florida | 149,205,000 |
| City of Fort Myers, Florida | 146,088,741 |
| City of St. Cloud, Florida | 80,586,000 |
| City of Lake City, Florida | 73,306,650 |
| Gainesville Regional Utilities | 68,950,000 |
| City of Atlantic Beach, Florida | 61,475,750 |
| Hernando County, Florida | 46,140,000 |
| City of Alachua | 43,750,000 |
| City of Kissimmee, Florida | 42,930,000 |
| Peace River/Manasota Regional Water Supply Authority | 42,695,000 |
| District School Board of Lake County | 41,345,000 |
| Nassau County, Florida | 38,472,307 |
| DeSoto County, Florida | 32,556,000 |
| Kissimmee Utility Authority | 30,005,000 |
| City of Lake Wales, Florida | 25,257,629 |
| Alachua County, Florida | 17,136,400 |
| City of Mount Dora, Florida | 11,198,400 |
| City of Fernandina Beach, Florida | 8,865,000 |
| Marion County District School Board | 8,704,500 |
| Gainesville-Alachua Regional Airport Authority | 7,410,580 |
| City of St. Augustine, Florida | 6,420,000 |
| City of Newberry | 5,775,000 |
| City of Green Cove Springs, Florida | 5,500,000 |
| Lakewood Ranch Community Development District (5 CDDs) | 4,905,000 |
| City of Bushnell, Florida | 3,558,000 |
| City of Belleview, Florida | 3,000,000 |
| District School Board of Hernando County | 2,323,000 |
| City of Eustis, Florida | 2,200,000 |
| Gadsden County, Florida | 1,366,801 |
| Clay County District School Board | 620,000 |
| District School Board of Alachua County | 225,000 |

FIRM QUALIFICATIONS AND EXPERIENCE

Tax Exempt Bonds (Concluded)



In addition to our bond experience, Purvis, Gray and Company also provides assistance with the following:

- ✓ Issuing Consent Letters and Comfort Letters as Part of the Overall Service to Our Governmental Clients During the Issuance of Such Bonded Debt
- ✓ Assisting Bond Counsel in Drafting Bond Indentures Which Are Consistent with Accounting Principles and Terminology
- ✓ Designing Economic Covenants Which are Achievable by the Issuer and Provide Acceptable Security to Buyers
- ✓ Meeting with Underwriters, Bond Rating Agencies, and Bond Buyers to Clarify Accounting and Financial Matters
- ✓ Providing Required Certifications that Covenants or Other Indenture Requirements Have Been Met
- ✓ Review of Arbitrage Rebates Pursuant to Sections 148 and 103 of the Internal Revenue Code
- ✓ Review of Escrow Verification Reports
- ✓ Assisting With Required Secondary Market Disclosure
- ✓ Preparing Parity Debt Reports and Calculations



REFERENCES

“Purvis, Gray and Company provides exceptional service, support and professional guidance as needed. As issues arise, Purvis, Gray and Company research the issue thoroughly and promptly relay their findings to us. They have demonstrated their proficient abilities in engagement planning, expertise in computer automation, and thorough knowledge of all federal and state reporting requirements. They fully staff the appropriate number of personnel to ensure that all various segments of the engagement are covered in a timely manner.”

-John W. Garri, CPA, Finance Director
Marion County, Florida

“Purvis, Gray & Company has demonstrated to be thorough in its audit examination, yet never petty in the review detail. This firm works with its clients and understands that “gottcha” is not the purpose of the audit. The partners and entire staff are knowledgeable in all aspects of government auditing inclusive of utility-related issues.”

-Robert A. Bonetti, Finance Director
City of Alachua, Florida

NASSAU COUNTY, FLORIDA

Mr. John A. Crawford
Clerk of Courts & Comptroller
76347 Veteran’s Way, Suite 456
Yulee, Florida 32097

(904) 548-4505
ayonn@nassauclerk.com
cc: jcrawford@nassauclerk.com

Date—September 30, 2005 to 2016

Total Hours—1,400

Engagement Partners—Ronald D. Whitesides, CPA, and Ryan M. Tucker, CPA

Engagement Manager—Kevin R. Smith, CPA

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

CITY OF ST. CLOUD, FLORIDA

Mr. Edgardo Rivera-Calderon, Comptroller
1300 9th Street
St. Cloud, Florida 34769

(407) 957-7314
rivera@stcloud.org

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

Total Hours—800

Engagement Partner—Timothy M. Westgate, CPA

Engagement Manager—George (Trey) W. Presnell, III, CPA

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

CITY OF FERNANDINA BEACH, FLORIDA

Ms. Patti Clifford, Controller
203 Ash Street
Fernandina Beach, Florida 32034

(904) 310-3333
pclifford@fbfl.org

Date—September 30, 2004 to Present

Total Hours—500

Engagement Partners—Barbara Boyd, CPA, and Ryan M. Tucker, CPA

Engagement Senior—Steven W. Huss, CPA

Scope of Work—Audit of all operations, including water and wastewater utilities, airport, golf course, and Single Audit of federal and state grant programs.

FIRM QUALIFICATIONS AND EXPERIENCE

References (Concluded)

CITY OF ALACHUA, FLORIDA

Mr. Adam Boukari, Assistant City Manager
15100 NW 142 Terrace
Alachua, Florida 32615

(386) 418.6100
aboukari@cityofalachua.org

Date—September 30, 2009 to Present
Total Hours—500
Engagement Partner—Ronald D. Whitesides, CPA
Engagement Manager—George (Trey) W. Presnell, III, CPA

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

CITY OF OCALA, FLORIDA

Mr. John Zobler, City Manager
110 S.E. Watula Avenue, 3rd Floor
Ocala, Florida 34471

(352) 401-3976
jzobler@ocalafl.org

Date—September 30, 2000 to Present
Total Hours—800
Engagement Partners—Mark A. White, CPA, and Timothy M. Westgate, CPA
Engagement Manager—Alison L. Stone, CPA

Scope of Work—Audit of all City operations, including Single Audit of federal and state grant programs and three defined benefit pension plans. Participates in the GFOA Certificate Program.

Understanding the Scope of the Work

We have read and understand the City’s Scope of Services as listed in Section II, pages 9 through 12 of your RFP. ***We give you our express commitment to meet or exceed the performance requirements and time specifications contained therein.***

The General Government audit requires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with auditing standards generally accepted in the United States of America.

The General Government audit also requires the auditor to express an opinion on the fair presentation of supplemental information (including combining and individual fund financial statements and schedules) in relation to the basic financial statements taken as a whole. Separate audit opinions will be issued on the separate financial statements of the General Government’s Employee Pension Plan, Consolidated Police/Fire Pension Plan, OPEB Plan, Wild Spaces Public Places Capital Projects Funds, and Community Redevelopment Agency (CRA) Funds (a combined component unit) as part of the General Government audit.

The auditor for the General Government audit is not required to audit the schedule of federal awards and state financial assistance. However, the auditor is to provide an “in relation-to” report on that supplemental information as well, based on the auditing procedures applied during the audit of the financial statements.

FIRM QUALIFICATIONS AND EXPERIENCE

Understanding the Scope of the Work (Concluded)

We understand that the audit shall be performed in accordance with:

- *Government Auditing Standards* issued by the Comptroller General of the United States.
- *Audits of State and Local Governmental Units* issued by the American Institute of Certified Public Accountants.
- *Single Audit Acts* Federal and State of Florida.
- Uniform Guidance Single Audit, Subpart F, (formerly OMB Circular A-133) and other applicable OMB guidance.
- Sections 11.45 and 218.39, Florida Statutes.
- Regulations of the State of Florida Department of Financial Services.
- *Rules of the Auditor General* and other Florida agencies, as relevant.

We will make an immediate, written report of all irregularities, and illegal acts of which they become aware to the City Auditor, who is responsible for notifying other appropriate parties. In addition, we will issue the following reports:

- A report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.
- A report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America for the Pension and OPEB plans, CRA and Wild Spaces Public Places Capital Projects Funds.
- A report on the internal control structure based on the auditor's understanding of the control structure and assessment of control risk.
- A "management letter" required by Section 218.39 (4), Florida Statutes and described in detail in State of Florida, *Rules of the Auditor General*, Effective September 30, 2017, Section 10.554 (1)(i).
- Any additional reports required by the City's grantors.
- Reports required by the *Single Audit Act* to include:
 - An "in relation-to" report on the schedules of federal awards and state financial assistance.
 - A Report on Compliance and on Internal Control over Compliance Applicable to Each Major Federal Awards Program and State Financial Assistance Project in accordance with U.S. Office of Management and Budget *Compliance Supplement*, and the requirements described in the State Projects Compliance Supplement.
 - In the required report(s) on internal controls, the auditor shall communicate any significant deficiencies found during the audit. A significant deficiency shall be defined as a control deficiency or a combination of control deficiencies that adversely affects the organization's ability to initiate, authorize, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.
 - Significant deficiencies that are also material weaknesses shall be identified as such in the report.
 - Other conditions discovered by the auditors shall be reported in the management letter required by Florida Statutes Section 218.39 (4), Florida Statutes and described in detail in State of Florida, *Rules of the Auditor General*, Effective September 30, 2017, Section 10.554 (1)(i).

PARTNER AND STAFF QUALIFICATIONS AND EXPERIENCE

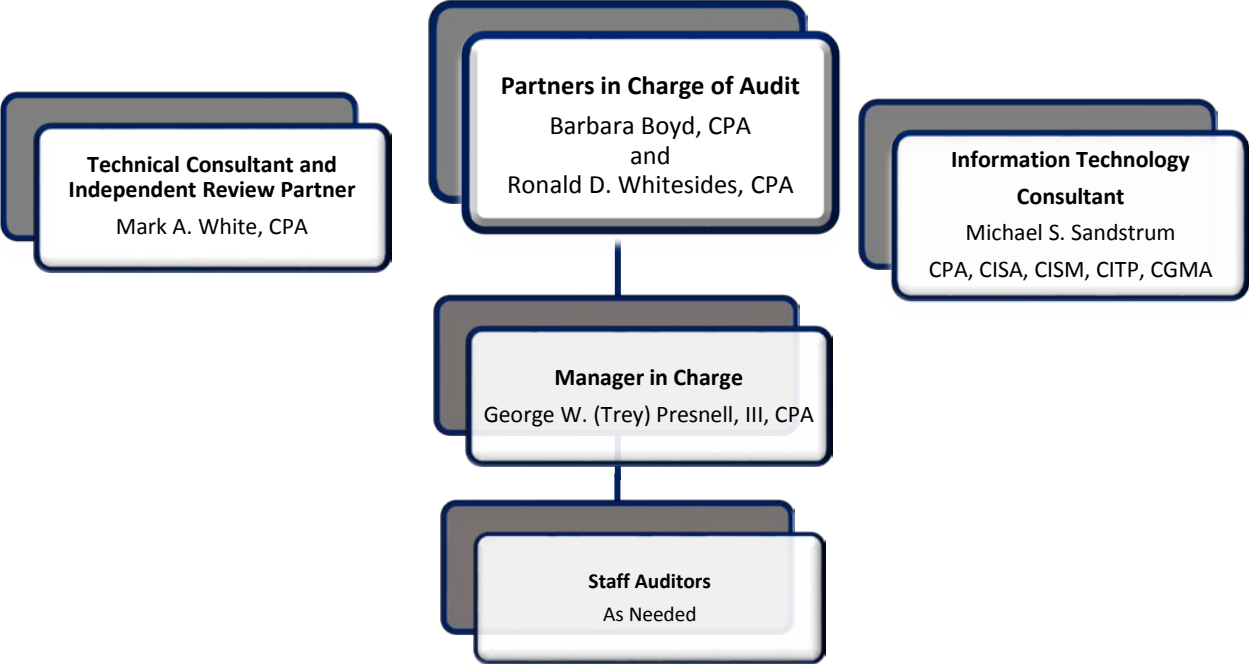
Firm’s Professional Personnel

Audit Team Members

The firm that will be the most qualified to serve as auditors for the City will be the one that can demonstrate its qualifications through past experience, education, and high quality control considerations. Our firm's approach to staffing audit engagements is to choose partners, managers, and staff based upon a combination of the expertise, experience, and technical ability needed to perform the audit engagement efficiently, and the location of the office. **The individuals assigned to this engagement are all full-time and possess the necessary technical skills and experience to ensure that the City receives the highest level of service.** All personnel assigned to this engagement have met or exceeded all of the CPE requirements of the “Yellow Book” as required by the *Rules of the Auditor General*. **One thing we do differently from other firms – we regularly put partners in the field.**

Ms. Barbara Boyd, CPA, and Mr. Ronald D. Whitesides, CPA, will be the partners in charge of the City’s audit engagement, and the team members ultimately responsible for managing the relationship with the City. They will be assisted by Mr. Mark A. White, CPA, partner, as technical consultant and independent reviewer. The remaining personnel assigned to the City’s audit will consist of an IT consultant and a manager which are both CPAs. The partners and manager will be present during a significant amount of the audit fieldwork. We expect the entire audit team to return to the City on an annual basis.

Listed below are the roles of each member of the audit team and a brief description of their qualifications.



PARTNER AND STAFF QUALIFICATIONS AND EXPERIENCE

Firm's Professional Personnel (Continued)

Audit Team Roles

Listed below are the roles of each member of the audit team and a brief description of their qualifications.

- **Role of the Partners in Charge of Audit**

Overall responsibility for excellent client service, will work closely with client's management and manager to ensure that all work is properly planned, executed, and completed. Conducts entrance, exit, and interim work conferences with client and participates extensively in audit fieldwork and the review process.

- **Role of the Technical Consultant and Independent Reviewer**

This team member will provide consultation and review of technical accounting and auditing issues, and a final "cold" review of the audited financial statements and reports.

- **Role of the Manager**

This team member will be primarily responsible for planning, conducting, and completing all fieldwork. He will participate in entrance, exit, and interim work conferences, and will keep the partners in charge and client fully informed on the job status. In addition, their responsibilities include staff supervision and report preparation. Will review the workpapers and assist in the effectiveness and efficiency of the audit, operating within the time budget.

- **Role of the Information Technology Consultant**

This team member will supervise or perform the review of the City's Information Technology Environment and key IT General Controls, Application Controls, and IT-Dependent Manual Controls in consultation with the audit team. He will also supervise or perform Computer-Assisted Audit Techniques (CAAT) or data analysis in consultation with the audit team. This team member will provide recommendations to strengthen the City's Information Technology Environment and IT-related controls. He will also provide assistance on any IT-related issues, as deemed necessary by the audit team.

Continuing Quality of Staff

Purvis, Gray and Company's number one priority is client service. The key to providing valuable service is with quality personnel. The individuals on your audit team are highly educated and experienced CPAs with a strong working knowledge of governmental accounting and auditing, good business sense, and good common sense. **These individuals will work directly and continually on your engagement.** We expect your audit team members to be available throughout your contract and option periods. While some staff turnover inevitably occurs, our firm makes every effort to maintain the high quality of our staff. We do this through hiring the best people, providing more than the minimum required continuing education, mentoring, and, most importantly, upper management participate in the audit fieldwork thereby providing true on-the-job training. We do not randomly rotate staff or hire seasonal employees and staff turnover has been relatively low compared to industry standards in the past three years. If it did become necessary to change any team members on your audit, it would be discussed with you in advance, and we would obtain your written approval. The City has the right to approve or reject replacements.

Résumés - Qualifications of Firm Personnel

Beginning on the next page, the partners in charge, consultants, managers, supervisors, and senior résumés provide more specific information for each individual, especially their participation in local government audits, memberships, and copy of licenses to practice as a Certified Public Accountant in the State of Florida.



Barbara Boyd, CPA

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team

Contact Information

-  Gainesville, Florida
-  (352) 378-2461 (Phone)
(352) 378-2505 (Fax)
-  bboyd@purvisgray.com
www.purvisgray.com

Profile:

Education:

Graduated University of Florida
2008, Master of Accountancy
2003, BS, Business Administration

Professional Credentials:

CPA Certificate - 2009
Member AICPA, FICPA, and FGFOA

Current Committees:

FGFOA Technical Resources Committee
Holy Trinity Episcopal School, Treasurer

Years in Accounting: 13

Years with Firm: 11

Speaker/Instructor

- FASB Codification – 2009*
- Local Governmental Handbook – 2010*
- Fair Value Accounting and Disclosure – 2012*
- Understanding Audits of Group Audits and Revisiting GASB No. 61 – 2013*
- Single Audit – Super Circular – 2014*
- GASB Update – NCF and Big Bend Chapters FGFOA, 2016*

Experience Serving Clients

Governmental Experience

Counties

- Bradford County, Florida*
- DeSoto County, Florida*
- Hernando County, Florida*
- Nassau County, Florida*

Municipalities

- City of Alachua, Florida*
- City of Atlantic Beach, Florida*
- City of Deltona, Florida*
- City of Eustis, Florida*
- City of Fernandina Beach, Florida*
- City of Fort Meade, Florida
- City of Green Cove Springs, Florida*
- City of Lake City, Florida*
- City of Leesburg, Florida*
- City of Newberry, Florida*

Other Governmental Entities

- Alachua County Housing Authority*
- Bartow Municipal Airport Development Authority*
- Florida Gas Utility
- Gainesville-Alachua County Regional Airport Authority*
- Gainesville Regional Utilities, Florida

School Board Experience

- Alachua County District School Board*
- Alachua County District School Board Internal Accounts
- Clay County District School Board*

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

Barbara Boyd, CPA

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team

Experience Serving Clients *(Concluded)*

Employee Benefit Plan Experience

City of Fernandina Beach, Florida Defined Benefit Retirement Plans (2)

City of Green Cove Springs, Florida Police Officers' Pension Plan

City of Lake City, Florida Defined Benefit Retirement Plans (3)

Nonprofit Experience

American Orchid Society, Inc.

American Society for Metabolic and Bariatric Surgery Foundation

American Society for Metabolic and Bariatric Surgery, Inc.

Florida Health Professions Association, Inc.

Florida Veterinary Medicine Faculty Association, Inc.

Meridian Behavioral Healthcare, Inc.*

North Central Florida YMCA, Inc.

Partnership for Strong Families*

Southern Legal Counsel, Inc.

University of Florida 4-H Foundation, Inc.

University of Florida Law Center Association, Inc.

Utility Experience

Choctawhatchee Electric Cooperative, Inc. (E)

City of Alachua, Florida (E, W, S)

City of Fernandina Beach, Florida (W, S)

Florida Municipal Power Agency (E)

Gainesville Regional Utilities, Florida (E, G, W, S)

City of Green Cove Springs, Florida (E, W, S)

City of Lake City, Florida (G, W, S)

Nassau County, Florida (W, S)

City of Newberry, Florida (E, W, S)

Health Care Experience

Florida Health Professions Association, Inc.

Meridian Behavioral Healthcare, Inc.*

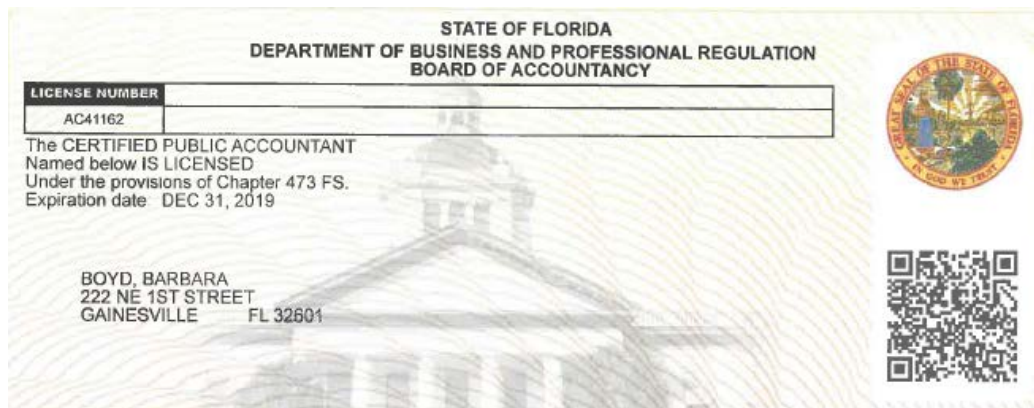
North Florida GI Center, L.P.

North Florida Regional Freestanding Surgery Center, L.P.

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

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

CPA License



Barbara Boyd, CPA

Audit Partner

Member of Quality Control Team

Member of Concurring Review Team

CPE CREDITS

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

2018

North Central Chapter of the FGFOA

CPE & Quarterly Meeting

- Intermediate Accounting Part I
- Intermediate Accounting Part II

North Central Chapter of the FGFOA

Annual Meeting

- Getting Others to See Your Priorities
- Staying Secure in a Digital Government
- Auditor General Update
- Social Media in Government & Civil Engagement

2017

Association of Government Accounting

Government Training Events:

- Data Analytics for Informed Decisions
- Proactively Managing Evolving Cyber Risk
- Team Building Essentials
- Understanding Key Changes in Grant Management Uniform Guidance

Ethics: Protecting the Integrity of Florida CPAs A&A Update

Association of Government Accountants

Government Training Event:

- Fraud & Internal Controls
- Florida Economic Trends
- GAO Green Book & COSA Internal Control
- Contract Auditing that Pays!

North Central FGFOA CPE:

- Leadership
- Red Flags of Frauds & What You Can Do
- Preparing for Your Audit
- Accounts Payable—A Workshop on Related Internal Controls

PGC Summer CPE:

- Common CAFR Financial Reporting Errors
- Understanding & Discussing Common IT Findings
- Peer Review & Quality Control Update
- FRS GASB 68 Entries: A Walk Thru
- ASU No. 2016-14-Nonprofit Entities
- Introduction to the AICPA Audit Guide
- GASB 77: Tax Abatements
- Sampling & Practical Applications

FGFOA 2017 Annual Conference:

- GASB Hot Topics
- GASB Update
- Local Government Accountability Update
- Understanding New GASB OPEB
- Uniform Grant Guidance – Challenges

Governmental Budgeting

CaseWare Tips & Tricks

How to Audit Debt

Issues Impacting Governments

Fall 2017 CPE:

- Government & Not-For-Profit Accounting Update
- Hot Topics in Florida Tax
- Economic Trends & the Impact on Investments
- Understanding the New GASB OPEB Standards

2016

North Central Florida Chapter FGFOA Meeting:

- GASB Update Part 1 (Including Ins Cred)
- GASB Update Part 2 (Including Ins Cred)
- Single Audit Update
- Investment Analyst Challenge
- Policy & Cash Flow Updates
- Internal Control-Checks & Balances

FGFOA Annual Conference:

- GASB Hot Topics
- Accounting Complexities Facing Local Govts.
- Local Government Accountability Updates
- Pension & Other Postemployment Benefits
- Best Practices for an Effective Year-end
- Integrating IT into the Audit Process
- Steps to Minimize Fraud
- Implementing the OMB's New Super Circular Yellow Book & Single Audit Update

PGC Summer CPE:

- Uniform Guidance Understanding Changes
- GASB 68, Trials & Tribulations, Year II
- GASB 68, Disclosures & RSI
- Firm Inspection & Peer Review
- ERISA Employee Benefit Plans Audit Updates
- 990s for Auditors
- Auditing IT General Controls in Government

PGC Fall CPE:

- Government & Nonprofit Uniform Update
- Fraud Awareness
- SEC Changes for Money Market Funds
- Creating & Sustaining Multi-yr. Finance Plan
- Introducing PGC's New Intranet and IT Matters



Ronald D. Whitesides, CPA

Audit Partner

Chair of Audit Department

Member of Quality Control Team

Member of Concurring Review Team

Contact Information

- Gainesville, Florida
- (352) 378-2461 (Phone)
(352) 378-2505 (Fax)
- rwhitesides@purvisgray.com
www.purvisgray.com

Profile:

Education:

Graduated University of Florida
1991, Masters, Accounting

Professional Credentials:

CPA Certificate - 1992

Member AICPA, FICPA, and FGFOA

Years in Accounting: 27

Years with Firm: 25

Experience Serving Clients

Governmental Experience

Counties

- Alachua County, Florida*
- Bradford County, Florida*
- Flagler County, Florida*
- Gadsden County, Florida*
- Hardee County, Florida*
- Nassau County, Florida*
- Wakulla County, Florida*

Municipalities

- City of Alachua, Florida*
- City of Atlantic Beach, Florida*
- City of Bartow, Florida*
- City of Fernandina Beach, Florida*
- City of Fort Meade, Florida*
- City of Fort Myers, Florida*
- City of Green Cove Springs, Florida*
- City of Jacksonville Beach, Florida*
- City of Keystone Heights, Florida*
- City of Lake City, Florida*
- City of Mount Dora, Florida*
- City of Newberry, Florida*
- City of Neptune Beach, Florida*
- Town of Orange Park, Florida*
- City of St. Augustine Beach, Florida*

School Board Experience

- Alachua County District School Board*
- Clay County District School Board*

Other Governmental Entities

- Alachua County Housing Authority*
- Florida Gas Utility
- Office of the Auditor General of the State of Florida
- University of Florida Division of Housing
- University of Florida Division of Parking
- Alachua County District School Board*
- Clay County District School Board*

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

Ronald D. Whitesides, CPA

Audit Partner

Chair of Audit Department

Member of Quality Control Team

Member of Concurring Review Team

Experience Serving Clients (*Concluded*)

Nonprofit Experience

Alliance for Economic Development, Inc.
American Orchid Society, Inc.
Bates Realities - HUD Project
Council for Economic Outreach, Inc.
Cris Collinsworth Foundation
FICPA Education Foundation, Inc.
FICPA Political Action Committee, Inc.
Florida Association of Court Clerks, Inc.
Florida Institute of Certified Public Accountants, Inc.
Florida Leadership and Educational Foundation, Inc.
Gainesville Area Chamber of Commerce, Inc.
Gainesville Golf and Country Club
National Center for Construction Education and Research
Oak Hall Private School, Inc.
Ronald McDonald House of Gainesville, Inc.
Santa Fe College Foundation
Southern Legal Counsel, Inc.
University of Florida Law Center Association, Inc.
University of Florida College of Veterinary Medicine, Inc.

Health Care Experience

Bridgeway Center, Inc.
Central Florida Health Care, Inc.*
Citrus Memorial Hospital
District 3 Community Health Purchasing Alliance, Inc.
Family Practice Medical Group, Inc.
Marion-Citrus Mental Health Centers, Inc.*
Mental Health Services, Inc.*
Meridian Behavioral Healthcare, Inc.*
North Florida Regional Freestanding Surgery Center, L.P.
North Florida Regional GI Center, L.P.
Rural Health Care, Inc.*
Southeast Tissue Alliance, Inc.
University of Florida College of Dentistry
University of Florida College of Nursing
University of Florida Tissue Bank, Inc.

Utility Experience

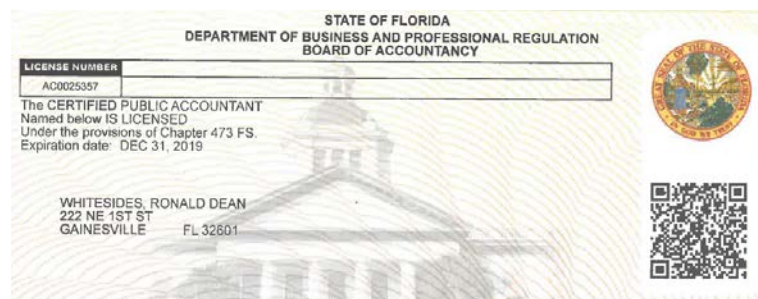
City of Alachua, Florida (E, W, S)
City of Atlantic Beach, Florida (W, S)
City of Bartow, Florida (E, W, S)
City of Fernandina Beach, Florida (W, S)
Florida Gas Utility (G)
Gainesville Regional Utilities, Florida (E, G, W, S)
City of Fort Meade, Florida (E, W, S)
Glades Electric Cooperative, Inc. (E)
City of Green Cove Springs, Florida (E, W, S)
City of Jacksonville Beach, Florida (E, W, S)
City of Lake City, Florida (G, W, S)
Nassau County, Florida (W, S)
City of Neptune Beach, Florida (W, S)
City of Newberry, Florida (E, W, S)
Town of Orange Park, Florida (W, S)
Peace River Electric Cooperative, Inc. (E)
Withlacoochee River Electric Cooperative, Inc. (E)

Other Experience

Applied Management Consulting, Inc.
Applied Technology and Management, Inc.
Family Center Condominium Association, Inc.
Gulf Construction Services, L.P.
Jones, Edmunds and Associates, Inc.
Loncala, Incorporated
Medical Arts Condominium Association, Inc.
Parrish Construction Group, Inc.
M.M. Parrish Construction Company, Inc.
Smith and Gillespie Engineers, Inc.
Tallahassee Diagnostic Imaging Center Partnership
Trade-PMR, Inc.

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

CPA License



Ronald D. Whitesides, CPA

Audit Partner

Chair of Audit Department

Member of Quality Control Team

Member of Concurring Review Team

CPE CREDITS

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

2018

Civi-Tek Title IV-D CSE Agreed-Upon
Procedures Background and Basics
2018 BDO Alliance USA Conference:
Assurance Update
Ideas on How to Create a Best-in-Class CPA Firm
Discussion on Becoming an Employer of Choice – Recruiting Top Talent
Opening Session
Views on the Evolution of the CPA Profession and Where It's Going
Ideas on How to Grow Your Firm Organically
Ways to Drive Profitability Through Superior Client Relationships
Discussion on Successfully Creating a Niche Practice
Conversation on Succession Planning
Discussion on Characteristics of High-Performing Firms
Highlights of What Makes a Best of the Best Firm
Keys to Successful Firm – Tech Management
Ways to Anticipate Future Trends and How to Thrive

2017

2017 GAQC Annual Update Webcast
Accounts Payable-Workshop on Related Internal Control
PGC Summer CPE:
Common CAFR Financial Reporting Errors
Understanding & Discussing Common IT Findings
Peer Review & Quality Control Update
FRS GASB 68 Entries: A Walk Thru
ASU No. 2016-14-Nonprofit Entities
Introduction to the AICPA Audit Guide
GASB 77: Tax Abatements
Sampling & Practical Applications
Payroll and Related Cash Disbursements
Accounting Updates
Auditing Updates
FGFOA 2017 Annual Conference:
GASB Hot Topics
GASB Update
Opening General Session
Local Government Accountability Update
Accounting Complexities Facing Local Govts.
Importance of Government-wide Financials
Post Issuer Compliance Update
Legislative Update
Beyond Property Taxes Enhancing Revenue
Understanding New GASB OPEB Ethics
How to Audit Cash/Investments
How to Audit Expenditures & Accounts Payable
Fall 2017 CPE:
Government & Not-For-Profit Accounting Update
Hot Topics in Florida Tax
Economic Trends & the Impact on Investments
Understanding the New GASB OPEB Standards

2016

FGFOA Annual Conference:
GASB Hot Topics
GASB Update
Accounting Complexities Facing Local Govts.
Local Government Accountability Updates
Opening General Session
Pension & Other Postemployment Benefits
Economic Update & Market Outlook
Integrating IT into the Audit Process
New Policies & Fire Pension Legislation for Chapter 175 & 185
Other Investments: Is the Risk Worth The Return?
Implementing the OMB's New Super Circular Yellow Book & Single Audit Update
GASB 68, Trials & Tribulations, Year II
PGC Summer CPE:
ERISA Employee Benefit Plans Audit Updates
990s for Auditors
Auditing IT General Controls in Government
PGC Fall CPE:
Government & Nonprofit Uniform Update
Fraud Awareness
SEC Changes for Money Market Funds
Creating & Sustaining Multi-yr. Finance Plan
Introducing PGC's New Intranet and IT Matters



Mark A. White, CPA

Audit Partner

Member of Concurring Review Team

Member of Accounting and Tax Services Practice Management Team

Contact Information

- Ocala, Florida
- (352) 732-3872 (Phone)
- (352) 732-0542 (Fax)
- MarkWhite@purvisgray.com
- www.purvisgray.com

Profile:

Education:

Graduated University of South Florida
1977, BA, Major in Accounting

Professional Credentials

CPA Certificate - 1979
Member AICPA, FICPA, GFOA, & FGFOA
Member of Nature Coast Chapter FGFOA
Former CPE Director of Local FICPA Chapter

Current Committees

FGFOA Technical Resources & Program
Committees
CF President's Community Council

GFOA SRC Reviewer

GFOA Special Review Committee for
Certificate of Achievement for
Excellence in Financial Reporting

Recent Committees

FICPA Committee – State and Local
Governments
CF Public Policy Institute
CF Accounting Advisory Committee
USF School of Accounting Advisory Council

Years in Accounting: 39

Years with Firm: 39

Speaker/Instructor/Author

- GASB Statement No. 68 - Implementation Issues*, FICPA Conference; Orlando, Florida
- Local Option and State-shared Revenues*, FGFOA Conferences; Miami, Florida
- Audits of Nonprofit Organizations*, FICPA Annual Accounting Conference; Miami, Florida
- Numerous In-house CPE Classes
- Fixed Assets and GASB Statement No. 34-FACC; *Internal Controls for Managers*– FACC
- GASB Statement No. 34 - *Florida Association of Counties*
- Governmental and Nonprofit Update, *USF Accounting Circle*
- GASB Statement No. 34 - FGFOA Conference
- GASB Statement No. 45 - OPEB-FACC/FGFOA, *Governmental Audit Update for Financial Managers*
- GASB Statement No. 53 - *Derivative Financial Instruments*, FGFOA Conference
- GASB Update, Nature Coast FGFOA Chapter
- New Pension Accounting Standards - A Game Changer*, FGFOA Conference, Other FGFOA Chapter Meetings, and FICPA SLG Conference
- Dealing With Landfill Closure/Postclosure Costs*, FGFOA Newsletter
- What's New in the Auditor General Rules*, FGFOA Newsletter
- Florida's Unclaimed Property Law*, *CPA Today Magazine*
- Do All Nonprofits Have to Implement FASB 116 and 117*, *CPA Today Magazine*
- Governmental Nonprofits and FASB Statement No. 116 and No. 117*, FGFOA Newsletter
- Following the Rules of GASB 31*, *CPA Today Magazine*
- Member Alert - Current Accounting and Auditing Financial Reporting Issues*, FGFOA Newsletter,
- What to Expect From Your Auditors*, FGFOA Newsletter
- GASB Exposure Draft*, FGFOA Newsletter
- GASB Update*, FGFOA Newsletter
- Other Postemployment Benefits*, FGFOA Newsletter
- Managing the Audit Process - Practical Considerations For A Good Audit*, FGFOA Newsletter
- Three Big Things Coming Our Way: The Pension ED's, The Financial Projections PV and Proposed Single Audit Changes*, FGFOA Newsletter
- Bond Refundings After GASB 65* – FGFOA Newsletter
- The New GASB Pension Standards* – Florida CPA Today Magazine

Experience Serving Clients

Governmental Experience

Municipalities

- City of Belleview, Florida*
- City of Bushnell, Florida*
- City of Deltona, Florida*
- City of Dunnellon, Florida*
- City of Eustis, Florida*
- City of Fort Myers, Florida*
- City of Jacksonville Beach, Florida*
- City of Leesburg, Florida*
- City of Mount Dora, Florida*
- City of Ocala, Florida*
- City of St. Cloud, Florida*

Counties

- Alachua County, Florida*
- Citrus County, Florida*
- Gilchrist County, Florida*
- Hernando County, Florida*
- Marion County, Florida *
- Osceola County, Florida *

Mark A. White, CPA

Audit Partner, Member of Concurring Review Team

Member of Accounting and Tax Services Practice Management Team

Experience Serving Clients

Governmental Experience (Concluded)

Other Governmental Entities

- Alachua County Housing Authority*
- Marion County EMS Alliance
- Sumter Landing CDD and Affiliates, Numbers 5-11
- Villages Center CDD and Affiliates, Numbers 1-4
- North Sumter County Utility Dependent District
- Withlacoochee Regional Water Supply Authority

School Board and Charter School Experience

- Alachua County District School Board *
- Charlotte County District School Board *
- Hernando County District School Board *
- Lake County District School Board *
- Marion County District School Board *
- Francis Marion Military Academy
- Francis Marion Charter School

Nonprofit Experience

- ARC - Marion, Inc. *
- Arnette House, Inc. *
- The Centers, Inc. *
- Central Florida Community College Foundation, Inc. *
- Childhood Development Services, Inc. *
- Cornerstone School, Inc.
- Early Learning Coalition of Hernando County, Inc. *
- Early Learning Coalition of Leon and Gadsden County, Inc. *
- Early Learning Coalition of Marion County, Inc. *
- Early Learning Coalition Nature Coast, Inc. *
- Florida Low Income Housing Associates, Inc. *
- Florida Association of Court Clerks, Inc.
- Hospice of Marion County Inc. and Affiliates
- Kids Central, Inc. *
- Lake Sumter State College Foundation, Inc.
- Meridian Behavioral Healthcare, Inc. *
- Munroe Regional Development Foundation, Inc.
- Pediatric Primary Care Foundation, Inc. *
- The Villages Charter School, Inc.
- United Way of Alachua and Marion County, Inc.

Utility Experience

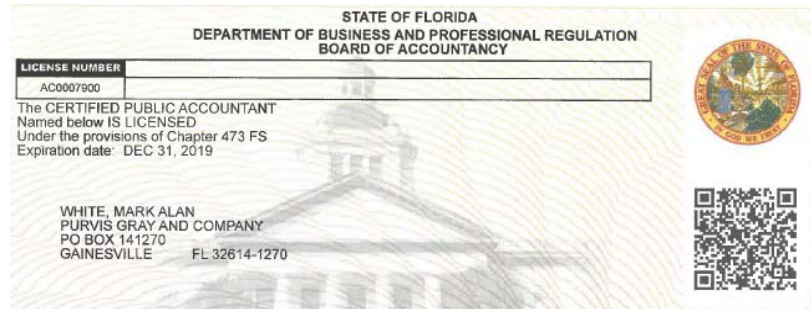
- City of Bushnell, Florida (W, S)
- City of Deltona, Florida (W, S)
- City of Eustis, Florida (W, S)
- Central Florida Electric Cooperative, Inc. (E)
- Florida Municipal Power Agency (E)
- City of Fort Myers, Florida (W, S)
- Gainesville Regional Utilities, Florida (E, G, W, S)
- City of Jacksonville Beach, Florida (E, W, S)
- Kissimmee Utility Authority (E)
- City of Leesburg, Florida (E, G, W, S)
- City of Mount Dora, Florida (E, W, S)

- Lee County Electric Cooperative, Inc. (E)
- City of Ocala, Florida (E, W, S)
- Peace River Electric Cooperative, Inc. (E)
- City of St Cloud, Florida (E, W, S)
- Sumter Electric Cooperative, Inc. (E)
- Suwannee Valley Electric Cooperative, Inc. (E)
- Tri-County Electric Cooperative, Inc. (E)
- Villages Center CDD (W, S)
- North Sumter County Utility Dependent District (W, S)
- Withlacoochee Regional Water Supply Authority, Inc. (W)
- Withlacoochee River Electric Cooperative, Inc. (E)

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

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

CPA License



Mark A. White, CPA

Audit Partner, Member of Concurring Review Team

Member of Accounting and Tax Services Practice Management Team

CPE CREDITS

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

2018

IN FOCUS: GASB's Invitation to Comment on Revenue and Expense Recognition Webinar
CiviTek Title IV-D Agreed-Upon Procedures Background and Basics
FGFOA Conference:
Getting From Here to There – Conversion Entries
Accounting for Long-Term Debt
Financial Reporting of Deferred Inflows and Outflows
Fixed Income Investment Strategies in a Rising Interest Rate Environment
There's More Than Taxable Value: Property Appraiser Info for Finance Officers
Oh No! The Statement of Cash Flow!
Leadership Styles – Managing Time and Stress

2017

Winter 2017 Tax CPE:
Procedural Updates-Admin, XCM, Tax Updates
Department Updates and Current State of Affairs
Estate, Gift & Trusts – An Update & Refresher
Penalty Abatement & Appeals
Personal Representative & New Audit Rules
Pass-Through Issues & Update
1040 Issues & Updates
Tax Research
Business Combinations: Mergers, Reorganizations & Spinoffs
Nature Coast FGFOA:
It is Not Just About Sex Anymore – Harassment in the Workplace
Best of Accounting Complexities Facing Local Government
Internal Controls for the Financial Reporting Function
Economic Update and Impact on Local Governments
Four Leaders – Which One Are You?
The Budget Officer's Role in Capital Budgeting
Update on best Practices in Investments
Ethics: Protecting the Integrity of Florida CPAs
A&A Updates
PGC Summer CPE:
Common CAFR Financial Reporting Errors
Understanding & Discussing Common IT Findings
Peer Review & Quality Control Update
FRS GASB 68 Entries: A Walk Thru
ASU No. 2016-14-Nonprofit Entities
Introduction to the AICPA Audit Guide
GASB 77: Tax Abatements
FGFOA 2017 Annual Conference:
Accounting Complexities Facing Local Govts.
Importance of Government-wide Financials
Local Government Accountability Updates
How to Audit Cash/Investments
Fall 2017 CPE:
Government & Not-For-Profit Accounting Update
Hot Topics in Florida Tax
Economic Trends & the Impact on Investments
Understanding the New GASB OPEB Standards
MPS Governmental CPE Day


2016


Spring Tax CPE:
Procedural Updates – Ultra Tax & Fixed Asset
Department Updates & Current State of Affairs
The 10th Circle of Hell – Partnership
Shared Responsibility Pains of ACA
Behind the Calculations – AMT & Capital Gains
1040 Updates
Estate, Gift, and Trusts – An Update & Refresher
Pass-Through Entity Updates
Tax Extenders, Kitchen Sink
North Florida Central Chapter FGFOA Meeting:
Sparkling Conversation for Financial Confidence
GASB Update Part 1 (Including Ins Cred)
GASB Update Part 2 (Including Ins Cred)
Single Audit Update
Investment Analyst Challenge
Policy & Cash Flow Updates
Internal Control-Checks & Balances
Introducing PGC's New Intranet
FGFOA Annual Conference:
Implementing the OMB's New Super Circular
GASB 68 – Lessons Learned
Accounting Complexities Facing Local Govts.
Local Government Accountability Updates
Pension & Other Postemployment Benefits
Award Winning CAFRs
Best Practices for an Effective Year-end
Economic Update & Market Outlook
Integrating IT into the Audit Process
FICPA State & Local Government Conference:
Legislative Updates
GASB 68 – Implementations (Instructor)
Thrive By Design
PGC Fall CPE:
Government & Nonprofit Uniform Update
Fraud Awareness
SEC Changes for Money Market Funds
Creating & Sustaining Multi-yr. Finance Plan
FSFOA Fall Conference:
GASB Update Pronouncements (Instructor)

George W. (Trey) Presnell, III, CPA

Audit Manager

Contact Information

 (352) 378-2461 (Phone)
(352) 378-2505 (Fax)

 tpresnell@purvisgray.com
www.purvisgray.com

Profile:

Education:

Graduated University of North Florida
2010, BS, Accounting

Graduated Saint Leo University
2012, MBA, Concentration in
Accounting

Professional Credentials:

CPA Certificate - 2014
Member AICPA, FICPA, FGFOA, and
North Central Florida Chapter of the
FGFOA

Years in Accounting: 7

Years with Firm: 7

Experience Serving Clients

Governmental Experience

City of Alachua, Florida*
City of Belleview, Florida*
City of Bushnell, Florida*
Bradford County, Florida, Board of County Commissioners*
City of Deltona, Florida*
City of Eustis, Florida*
Gadsden County, Florida, Board of County Commissioners*
City of Green Cove Springs, Florida*
City of Lake City, Florida*
Marion County, Florida, Board of County Commissioners*
Marion County Hospital District
City of Mount Dora, Florida*
Nassau County, Florida, Board of County Commissioners*
City of Ocala, Florida*
City of St. Cloud, Florida*
City of St. Augustine Beach, Florida*
University of Florida Division of Housing
University of Florida Research Foundation
University of Florida Law School
University of Florida Dental School
City of Williston, Florida*

School Board Experience

Hernando County District School Board*
Lake County District School Board*
Marion County District School Board*
Villages Charter School, Inc.

Nonprofit Experience

The Centers, Inc.
Early Learning Coalition of Marion County, Inc.
Early Learning Coalition of the Nature Coast, Inc.
Florida Agriculture Center and Horse Park Authority, Inc.
Gainesville Country Club
Hospice of Marion County
Kids Central, Inc.
Meridian Behavioral Healthcare, Inc.*
Partnership for Strong Families, Inc.
CPAmerica International
The National Center for Construction Education & Research
Cattle Enhancement Board, Inc.

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

George W. (Trey) Presnell, III, CPA

Audit Manager

Experience Serving Clients (*Concluded*)

Employee Benefit Plan Experience

Advocacy Resource Center 401(k)
American Cement 401(k)
Command Web Missouri 401(k)
Florida Pest Control Defined Contribution Plan
Munroe Regional Defined Contribution Plan
Munroe Regional Medical Center 401(k)
Partnership for Strong Families 401(k)
Pepin Distributing 401(k)
Pepin Distributing Employee Benefit Plan
The Centers 401(k)
Unimac 401(k)
City of St. Cloud, Florida General Employees' Retirement Plan
City of St. Cloud, Florida Police Officers' and Firefighters' Retirement Plan
City of Green Cove Springs, Florida Police Officers' Pension Plan

Utility Experience

Florida Municipal Power Association (E)
Kissimmee Utility Authority (E)

Health Care Experience

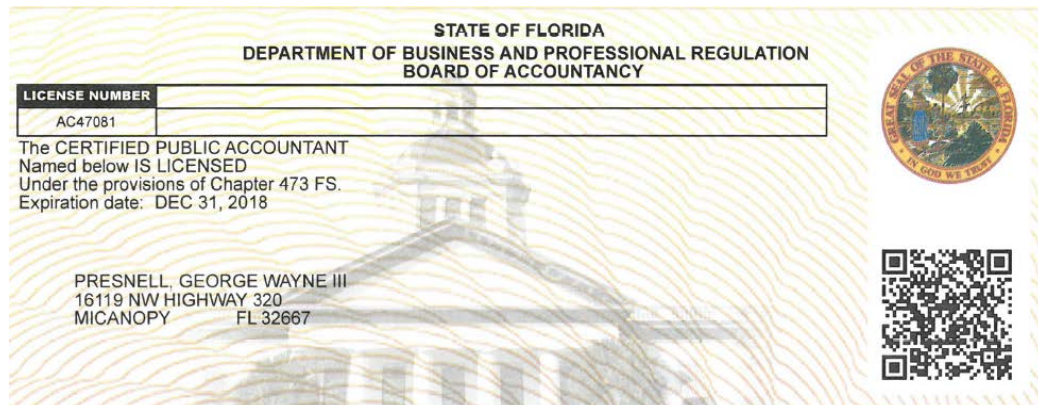
Advocacy Resource Center of Marion, Inc.
The Centers, Inc.*
Hospice of Marion County, Inc.
Kids Central, Inc.*
Meridian Behavioral Healthcare, Inc.*
Munroe Regional Medical Center
North Florida Gastrointestinal Center, LP
University of Florida Dental School

For-Profit Experience

Easy Telephone Company
Elite Construction, Inc.
Pepin Distribution Company
Telecom Service Bureau
Raney Truck Center, Inc.
Villages Bancorporation Inc.
Autoflex, LLC
D.E. Scorpio Corporation
North Florida Gastrointestinal Center, LP

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

CPA License



CPE CREDITS

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

2018

Winter 2018 Tax CPE:

- Procedural Updates – Ultra Tax & Fixed Asset Updates
- Department Updates & Circular 230
- State of the IRS & Recent Litigation
- Real Estate Taxation
- Tax Exempt Organization Issues
- General Business Topics
- 1040 Issues & Updates
- LLC & Partnership Topics
- S Corp & C Corp Topics
- Tax Reform
- FICPA Not for Profit Update

2017

Winter CPE Session:

- Procedural Updates-Admin, XOM, Tax Updates
- Department Updates and Current State of Affairs
- Estate, Gift & Trusts – An Update & Refresher
- Penalty Abatement & Appeals
- Personal Representative & New Audit Rules
- Pass-Through Issues & Update
- 1040 Issues & Updates
- Tax Research
- Business Combinations: Mergers, Reorganizations & Spinoffs
- ACA Update for Individuals & Employers
- Tax Extenders & 2017 Major Reform

Ethics: Protecting the Integrity of Florida CPAs A&A Update

PGC Summer CPE:

- Common CAFR Financial Reporting Errors
- Understanding & Discussing Common IT Findings
- Peer Review & Quality Control Update
- FRS GASB 68 Entries: A Walk Thru
- ASU No. 2016-14-Nonprofit Entities
- Introduction to the AICPA Audit Guide
- GASB 77: Tax Abatements
- Sampling & Practical Applications

MEGA CPE Conference:

- Employee Benefits Plan Update
- Department of Labor Update
- Peer Review & its Impact on Audit Quality
- Fraud & Best Practices for Internal Control
- Show Me the Workpapers Part 1 and 2
- Ask the Expert

FGFOA 2017 Annual Conference:

- GASB Hot Topics
- Local Government Accountability Update
- Accounting Complexities Local Governments
- Importance of Government-wide Financials
- Understanding New GASB OPEB
- Legislative Update
- Ethics for Government Employees
- The Nuts & Bolts of Public Contribution Plans
- How to Audit Revenues and Accounts Receivable
- S Corporation Debt Basis

2016

North Florida Central Chapter FGFOA Meeting:

- onUp Momentum Financial Confidence
- GASB Update Part 1 (Including Ins Cred)
- GASB Update Part 2 (Including Ins Cred)
- Single Audit Update
- Investment Analyst Challenge
- Policy & Cash Flow Updates
- Internal Control-Checks & Balances

FGFOA Annual Conference:

- Investment Funds in Rising Interest Rate
- GASB Update
- GASB Hot Topics
- Local Government Accountability Updates
- The Latest Trends in Banking Technology
- Moving Financials to the Cloud
- Integrating IT into the Audit Process
- Award Winning CAFRs
- Cyber Security, Data Breach & PCI Compliance
- Implementing the OMB's New Super Circular

PGC Summer CPE:

- Uniform Guidance Understanding Changes
- GASB 68, Trials & Tribulations, Year II
- GASB 68, Disclosures & RSI
- Firm Inspection & Peer Review
- ERISA Employee Benefit Plans Audit Updates
- 990s for Auditors
- Auditing IT General Controls in Government

PGC Fall CPE:

- Government & Nonprofit Uniform Update
- Fraud Awareness
- SEC Changes for Money Market Funds
- Creating & Sustaining Multi-yr. Finance Plan



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

IT Senior Audit Manager

✉ msandstrum@purvisgray.com
www.purvisgray.com

Profile:

Education:

Auburn University

Master in Business Administration

Wichita State University

Bachelor of Business Administration in Accounting

Professional Credentials

CPA Certificate: Florida & Mississippi

Certified Information Systems Auditor (CISA)

Certified Information Security Manager (CISM)

Certified Information Technology Professional (CITP)

Chartered Global Management Accountant (CGMA)

Professional Affiliations

American Institute of CPAs (AICPA)

Florida Institute of CPAs (FICPA)

Information Systems Audit and Control Association (ISACA)

Previous Employers, 1977-2017

AuditWerx—Tampa, FL

CS&L CPAs—Bradenton, FL

Moody-Price, LLC—Baton Rouge, LA

Heavy Quip—Jackson, MS

Horton and Associates CPAs—Jackson, MS

Years Auditing

Information Systems: 40

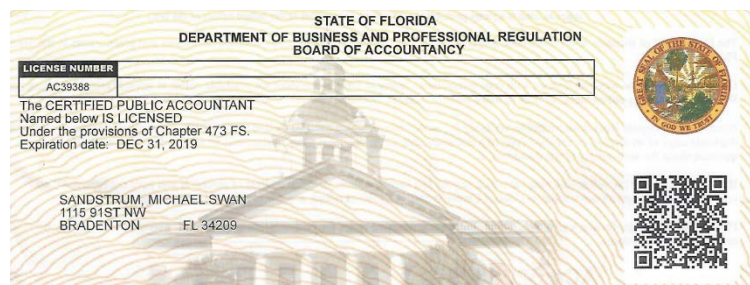
Professional Profile

Michael has extensive experience in accounting, auditing, IT auditing, security management and consulting, both in public accounting and private industry sectors. He has held positions as a senior audit manager, tax manager, programmer, systems analyst, IT director, Chief Information Officer and IT Audit Manager. In addition, Michael has performed SOX internal auditing, managed numerous SOC 1 and SOC 2 engagements, as well as GAAS financial audit risk assessments.

Technical Expertise

| | |
|---|----------------------------------|
| SOC 2 Type 1 and Type 2 | FISMA |
| SOC 1 Type 1 and Type 2 | NIST |
| SOC Readiness Engagements | Financial and IT Controls |
| Client Development | HIPAA |
| IT Security Controls Auditing | GLBA |
| IT SOX Auditing | COBIT |
| Industry Experience: | Business Processes Analysis |
| Healthcare | Data Mining & Reporting |
| Local Governments | EDI/XML |
| Banking | Cloud Integration |
| Claims Processing | Security Management & Compliance |
| Manufacturing | IDEA Audit Software |
| Distribution | AS/400 |
| Cloud Providers | Linux |
| Data Centers | Mainframe |
| Nonprofit | Windows |
| Information Security Consulting Privacy | SQL |
| Risk Assessments | Caseware Audit Software |
| Agreed Upon Procedures | Citrix |

CPA License



PARTNER AND STAFF QUALIFICATIONS AND EXPERIENCE

Continuing Education Credit for Personnel

As members of the Audit Quality Center of the AICPA, each CPA is required to obtain eighty hours of continuing professional education every two years. Over 75% of Purvis, Gray and Company's audit engagements are governmental clients; accordingly, many of our continuing professional education programs are related to governmental accounting and auditing. ***All of our Audit Department personnel are in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), Government Auditing Standards.*** The continuing professional education material is presented by nationally prominent accounting professors and other individuals who have thorough knowledge of auditing local governments.

Our partners, managers, and senior staff members also attend annual conferences sponsored by the FSFOA, RUS, FECA, FGFOA, FMEA/FMPA, and FACC where they attend and teach continuing education classes that deal with new GASB and FASB pronouncements and current issues in Florida law and other similar topics. ***Client accounting staff are routinely invited to attend our continuing education classes throughout the year at no cost, which generally equals 16 hours per year.*** Following is a brief list of some of the governmental continuing education class topics that our partners and staff have recently taught:

- SAS Update for Financial Managers (The New Risk Standards)
- Auditing Update—Hot Topics for Fiscal Officers and Auditors
- The New Single Audit Requirements
- Debt-Accounting, Covenants, Compliance
- State-shared and Local Option Revenues
- Governmental Compliance Auditing in Florida—Local Laws and Regulations
- Internal Controls for Managers
- The State Financial Emergency Law
- GASB Statement No. 51—Accounting and Financial Reporting for Intangible Assets
- GASB Statement No. 53—Accounting and Financial Reporting for Derivative Instruments
- GASB Statement No. 54—Fund Balance Reporting and Governmental Fund Type Definitions
- GASB Statement No. 57—OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans
- GASB Statement No. 60—Service Concession Arrangements
- GASB Statement No. 61—Reporting Entity
- GASB Statement No. 62—Codification of AICPA and FASB
- GASB Statement No. 63—Deferrals Presentation
- GASB Statement No. 64—Derivative Terminations
- GASB Statement No. 65—Assets and Liabilities – Reclassification and Recognition
- GASB Statement No. 66—Technical Corrections
- GASB Statement No. 67—Financial Reporting for Pension Plans (amending GASB No. 25)
- GASB Statement No. 68—Accounting and Financial Reporting for Pensions (Amending GASB No. 27)
- GASB Statement No. 69—Government Combinations and Disposal of Government Operations
- GASB Statement No. 70—Accounting and Financial Reporting for Nonexchange financial Guarantees
- GASB Statement No. 71—Pension Transition for Contributions made Subsequent to the Measurement Date
- GASB Statement No. 72—Fair Value Measurement and Application
- GASB Statement No. 75—Other Post Employment Benefits
- GASB Statement No. 76—GAAP Hierarchy
- GASB Statement No. 77—Tax Abatements
- GASB Statement No. 78—Multiple Employer Defined Benefit Pension Plans
- GASB Statement No. 79—External Investment Pools
- GASB Statement No. 80—Blending of Component Units
- GASB Statement No. 81—Irrevocable Split Interest Agreements
- GASB Statement No. 82—Pension Issues
- GASB Statement No. 83—Asset Retirement Obligations
- GASB Statement No. 84—Fiduciary Activities
- GASB Statement No. 85—2017 Omnibus
- GASB Statement No. 86—Debt Extinguishment Issues
- GASB Statement No. 87—Leases
- The New Pension Accounting Standards: A Game Changer!
- Understanding the New COSO Framework (Florida Association of School Business Officials)
- Internal Controls and Fraud and GASB Update (FSFOA Conference)
- The New Federal “Omni Circular” Effects on the Auditee and Auditor
- FASB Update (2016)
- GASB Update (2017)
- Understanding the Statement of Cash Flows (2018)

CONFLICT OF INTEREST

No member of our firm's ownership, management or staff currently have a vested interest which might be considered a conflict of interest.

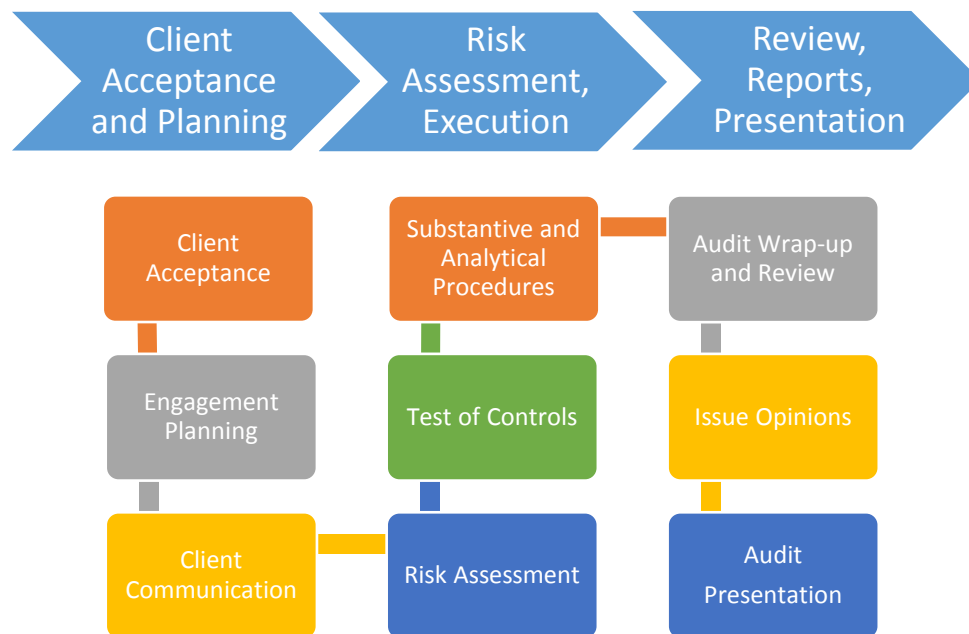
SPECIFIC AUDIT APPROACH



Audit Methodology

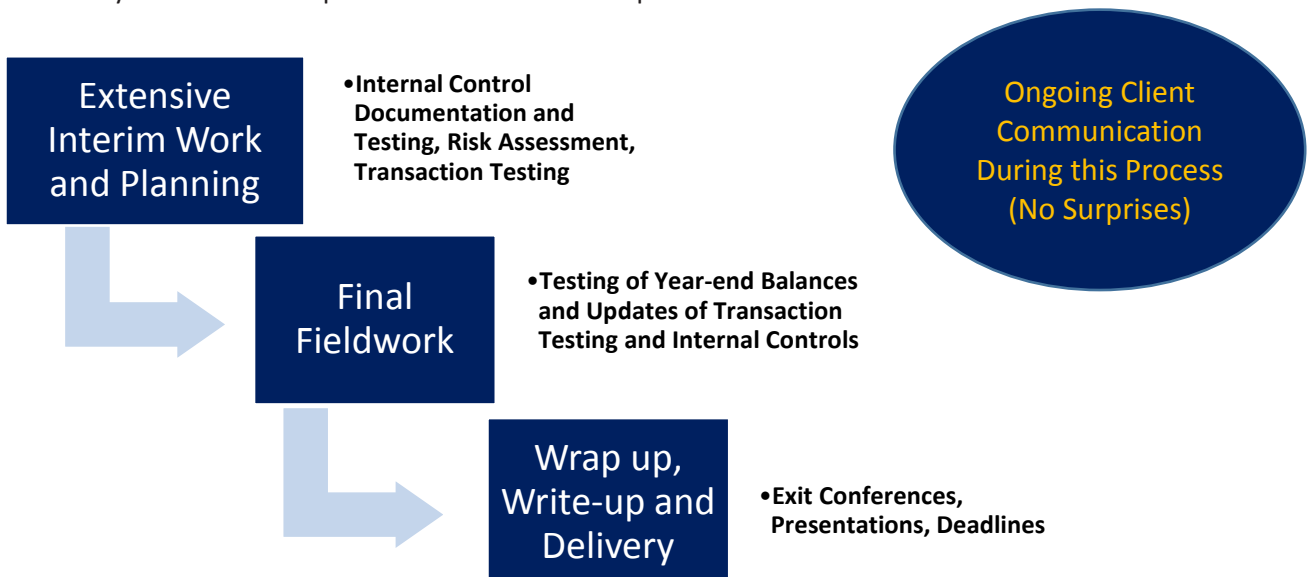
As required by audit standards, our audit methodology is a *risk-based approach*. This methodology focuses the audit resources on the areas where risks of fraud, irregularities, or financial statement errors are most likely to occur. It emphasizes the “big picture” over the details.

The audit process can be further broken down into the following steps:



Work Plan

This plan can be broken down additionally into the following three different time phases of the audit, followed by a more detail explanation of each of these phases.



SPECIFIC AUDIT APPROACH

Work Plan (Continued)

Interim Work Prior to September 30, 2018 (and Each Succeeding Year)

- Prepare an engagement letter to be reviewed and signed by the City Auditor.
- Conduct an entrance conference with the City Auditor, Budget and Finance personnel and various Department Directors, as needed, to discuss the City's status on prior audit items, operations, audit assistance, and other pertinent items. The Partners in Charge will attend these conferences.
- Perform certain initial audit and audit preparation procedures from our office such as downloading and reviewing City minutes, ordinances, resolutions, policies and procedures, and budgets; creating, updating, and reviewing permanent file documentation; developing a preliminary audit strategy, including establishing areas in which test of controls will be performed; preparing time budgets; determine preliminary materiality limits, etc.
- Obtain and review available City policies and procedures, flowcharts, and other documentation to develop and update business process and internal control narratives and checklists for significant classes of transactions. We will perform tests of controls in areas where such tests may reduce risks and provide for a more efficient audit of the area.
- Review the internal controls and compliance over the City's federal awards and state financial assistance. We will identify major programs/projects and related compliance requirements, and perform tests required by the Federal and State *Single Audit Acts*.
- Perform a review of the City's information technology (IT) environment and IT general controls over the significant financial applications identified. Our IT Department personnel will assist our Audit Department personnel with developing and performing these procedures.
- Perform preliminary analytical procedures and risk assessment procedures, and prepare preliminary audit programs.
- Conduct an interim exit conference with the City Auditor, Finance Director, and key personnel, to summarize results of interim procedures, discuss preliminary areas of concern to confirm our understanding, or to receive additional information from management, and discuss year-end work to be performed. The Partners in Charge will attend this conference.
- Work with key Budget and Finance Department personnel to identify, obtain, and mail confirmation requests to financial institutions, federal and state agencies, and attorneys.
- Schedule and perform inventory observations as necessary.

SPECIFIC AUDIT APPROACH

Work Plan (Concluded)

Final Fieldwork - November/December 2018 (and Each Succeeding Year)

- Conduct a year-end entrance conference with the City Auditor and Finance Director and separate year-end entrance conference(s) with Department Directors of key offices and programs, as needed, to receive updates on significant City activities from interim, accounting issues, and the status of the financial statements.
- Import the September 30, 2018 trial balance and 2018 final budget into audit software. Map new funds and accounts and compare to draft financial statements, if available. Resolve differences. Discuss presentation issues, if any, and make suggestions for management consideration.
- Perform year-end fieldwork, including analytical review, tests of details, and compliance tests. Complete audit fieldwork during November/December (as requested) each year.
- Review the City's draft financial statements (General Government, Pension Plans, OPEB Plans, CRA and WSPP), including entity-wide conversion, fund level statements, statements of cash flows, notes, budgetary statements, and MD&A. Provide suggestions and recommendations to City management for consideration and discussion.

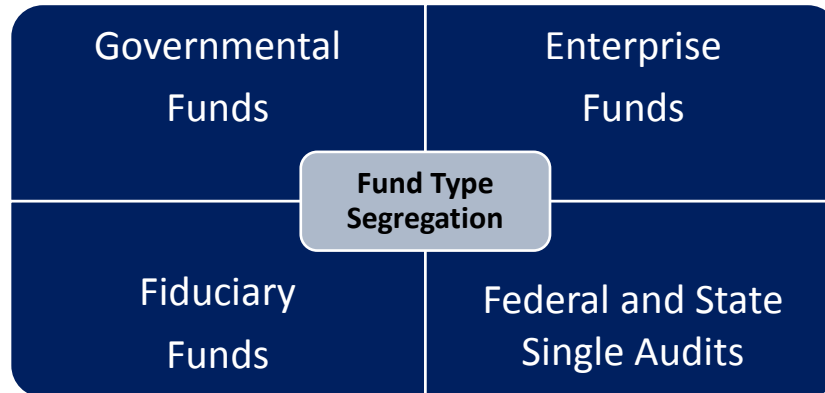
Wrap-up/Presentation - January/February of Each Year

- Prepare and deliver preliminary draft auditors' reports and comments by January 31, 2019 or sooner. Receive and resolve comments from management.
- Conduct a year-end exit conference with the City Auditor, City Manager, and Finance Director to summarize results of year-end procedures, discuss significant audit findings, and discuss wrap-up procedures.
- Perform Purvis, Gray and Company in-house review and other wrap-up audit procedures, including financial condition benchmarking assessment, and independent (in-house) review.
- Deliver final copies of the CAFR, independent auditors' reports on internal control and compliance after final exit conference by the first week of March.
- Present the final financial statements and related reports to the Finance and Audit Committee by March 2019 or sooner, in time for submission of the CAFR to the GFOA.
- Prepare and certify the Data Collection Form for federal grants with the federal audit clearinghouse.

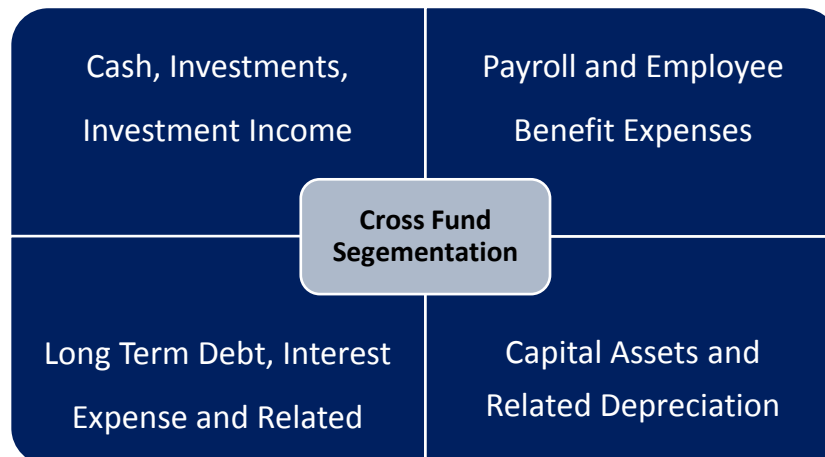
SPECIFIC AUDIT APPROACH

Proposed Segmentation of the Audit

Audit resources will initially be allocated based upon the following fund type segmentation of the audit:



In certain areas where it may be more efficient to test an entire class of account balances or transaction type on a city wide basis rather than by fund type. The audit will be further segregated by cross fund area as indicated below:



Level of Staff

Estimated hours, by staffing level and by segment (including Single Audits), are as follows:

| <u>Staffing Level</u> | <u>Interim and Planning</u> | <u>Year-end Fieldwork</u> | <u>Wrap-up</u> | <u>Total</u> |
|-----------------------|-----------------------------|---------------------------|----------------|--------------|
| Partners | 40 | 120 | 40 | 200 |
| Manager | 40 | 100 | 20 | 160 |
| Supervisor/Senior | 40 | 100 | 20 | 160 |
| Staff | 60 | 200 | 20 | 280 |
| Clerical | 10 | 10 | 20 | 40 |
| Total | 190 | 530 | 120 | 840 |

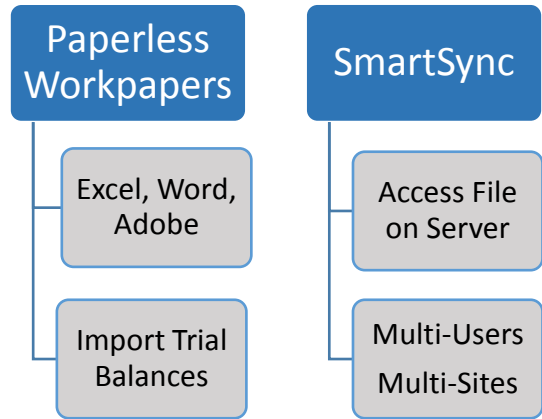
SPECIFIC AUDIT APPROACH

EDP Software to be Used

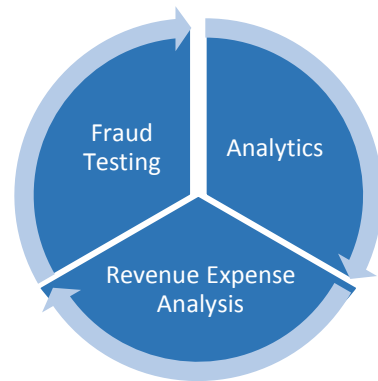
Auditors will use laptops with Microsoft’s Windows 10 operating system and Microsoft’s Office Suite (Word, Excel, Outlook) and second monitors throughout the engagement. Specialized audit software utilized in your engagement will be in the following areas:



*Paperless Audit Engagement Software System -
CaseWare
Working Papers and SmartSync*



*Computer-Assisted Audit Techniques (CAAT)
Software - CaseWare’s IDEA with
SmartAnalyzer and Excel*



CHECKPOINT® TOOLS

*Research and Audit Checklists, Worksheets,
Programs, Letters - Thomson Reuters PPC
Checkpoint Tools*

Research, Reference
Material, Checklists, Audit
Programs, Practice Aids PPC
Checkpoint Tools

SPECIFIC AUDIT APPROACH

Internal Control Structure

Auditing Standards require auditors to obtain an understanding of internal control sufficient to assess the risk of material misstatement of the financial statements due to error or fraud, and to design the nature, timing, and extent of further audit procedures.

We will perform audit procedures to obtain an understanding of the design and implementation of the City's key controls in each significant audit area. Understanding the key controls will include an extensive review and documentation of the City's control environment, risk assessment activities, information and communication systems, monitoring activities, and control activities.

As part of understanding the control activities, we will identify the following:

- Significant Classes of Transaction and Cycles - Some Examples of Common Areas for Cities Include:
 - Purchasing, Accounts Payable, and Cash Disbursements, including P-Cards
 - Human Resources and Payroll
 - Revenues, Accounts Receivable, and Cash Receipts
 - Grants Expenditures, Billing, Accounts Receivable, and Cash Receipts
- Other Areas with Significant Risks or Fraud Risks - For Example:
 - Unusual Transactions
 - Significant Estimates
 - Subsequent Events
 - Information Technology Risks

For significant classes of transactions and cycles, we will gain an understanding of the procedures over initiating, authorizing, recording, processing, reporting, and reconciling and will:

- Request, obtain, and review available City policies and procedures, flowcharts, and other documentation.
- Review City-provided documentation against practice aids developed by PPC and in-house.
- Develop and update our business process and internal control narratives, flowcharts, checklists, and other documentation based on our review of City-provided documentation against our practice aids.
- Meet with and interview key Financial Department personnel and department directors or staff of key offices and programs to further develop and update our understanding of the processes and controls to include:
 - Identify the Key Manual and Automated Controls
 - Confirm with Management that the Key Controls have been Properly Identified
 - Evaluate Whether the Key Controls are Properly Designed and Implemented by Performing Audit Procedures, Including Observation, Inspection, Reperformance, and Confirmation to Obtain Audit Evidence that the Controls are Properly Designed and Implemented
 - Identify any Weaknesses in the Design or Implementation
 - ***Discuss any Weaknesses in Internal Control with Management to Confirm our Understanding or to Receive Additional Information or Identify Compensating Controls, if any***
 - Perform Tests of Controls (to Test the Operating Effectiveness of the Control Over the City's Fiscal Year) if Controls have been Properly Designed and Implemented, as Deemed Necessary to Reduce Audit Risk

For significant risks and fraud risks, we will identify the key controls, evaluate whether they have been properly designed and implemented, and design further audit procedures (tests of details) to specifically address those risks.

SPECIFIC AUDIT APPROACH

Internal Control Structure (Concluded)

For information technology risks, we will obtain an understanding of the extent to which information technology is used in the significant audit areas noted above and will identify the significant financial applications used. For the City’s significant financial applications, we will obtain an understanding of the IT environment (including the significant financial applications’ supporting technologies - operating systems, databases, network, etc.) and the IT General Control over these technologies, and evaluate the risks. Our procedures will be similar in nature to the procedures listed above “**for significant classes of transactions**”, except that they will focus on risks related to the IT control environment, change management, user access, and backup and recovery, instead of the initiating, authorizing, recording, processing, reporting, and reconciling of transactions.

Approach to be Taken in Determining Laws and Regulations

For audits conducted in accordance with *Government Auditing Standards*, the auditor is required to test compliance with laws and regulations that would have a material effect on the City’s financial statements. As such, we design our audit programs to ensure compliance with key laws and regulations such as:

- Budgetary Appropriation Limits
- Significant Debt Covenants
- Relevant Compliance Requirements of Major Programs Under the Single Audits
- Key Federal, State, or Local Laws
- Significant Contract Provisions
- Use of Restricted Revenue Sources

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

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

- Tests of Controls
- Substantive Tests of Transactions and Account Balances
- Tests of Compliance with Laws and Regulations
- Attribute Sampling

All sampling will be performed in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; Chapter 10.550, *Rules of the Auditor General*; Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and State Department of Financial Services, *State Projects Compliance Supplement*.

Approach to be Taken in Reviewing Financial Statements

We ensure our audit reports and letters are in compliance with the latest auditing standards with the use of PPC’s practice aids. In addition, we utilize templates provided by the Auditor General of the State of Florida for the development of our management letters. We will draw upon our 70 years of experience with other local governments to look for ways that the City can be more efficient, cost effective, and improve internal controls. We will offer independent business advice and make ourselves available to staff and the City Auditor and City Commissioners to discuss any or all of our comments and recommendations.

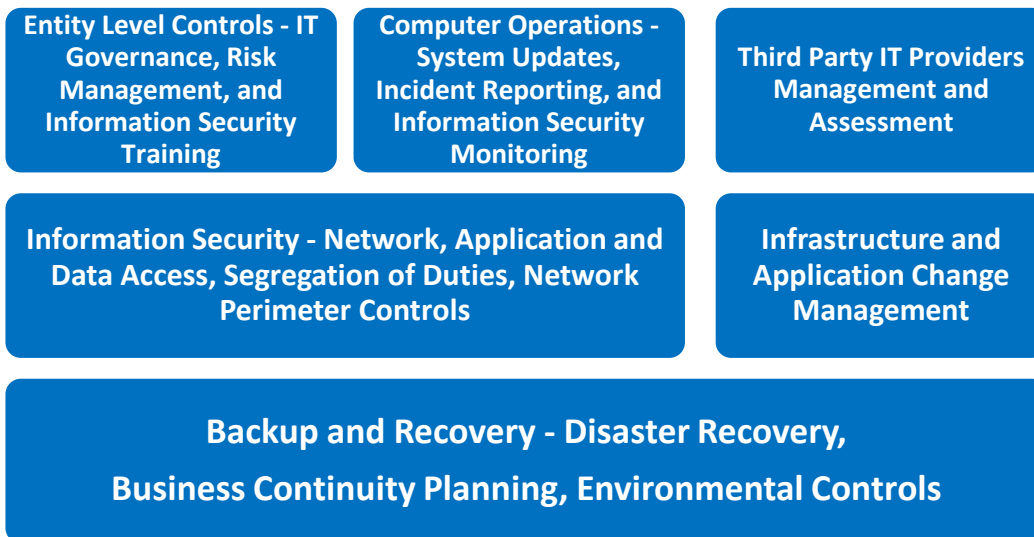
Our approach to audit findings is simple: we try to identify and communicate significant matters as early in the process as possible. We do not like surprises and we know our clients don’t like them either. That is why we hold weekly progress meetings with our clients in order to discuss and resolve internal control issues or accounting matters as quickly as possible.

SPECIFIC AUDIT APPROACH

Assessing Risks of Information Systems

IT Support of the Financial Audit Process

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



Our IT Auditors will work with your IT professionals to evaluate the IT General Controls relevant to your financial applications that are key to the financial audit to advise and assist in the type, timing, and degree of testing performed by the audit team. This is usually accomplished through a questionnaire and checklist to be completed by your IT personnel followed up by interviews, inspection, and testing as deemed necessary by our IT Auditors.

Computer-Assisted Audit Tools (CAAT)

CAAT are used to assist the auditor and auditee in the following general areas:

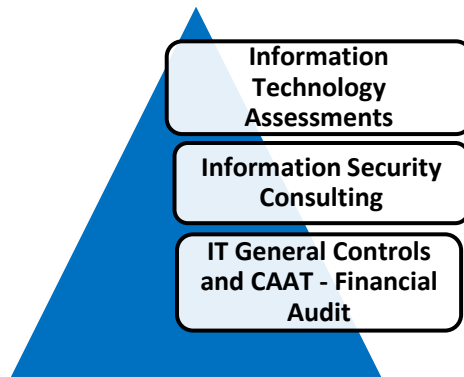
| CAAT | | |
|----------------------------|----------------------------|-----------------|
| Data Mining and Extraction | Data Sampling and Analysis | Fraud Detection |

SPECIFIC AUDIT APPROACH

Assessing Risks of Information Systems (Continued)

PGC IT Audit Support, IT Security Consulting, and IT Assessment

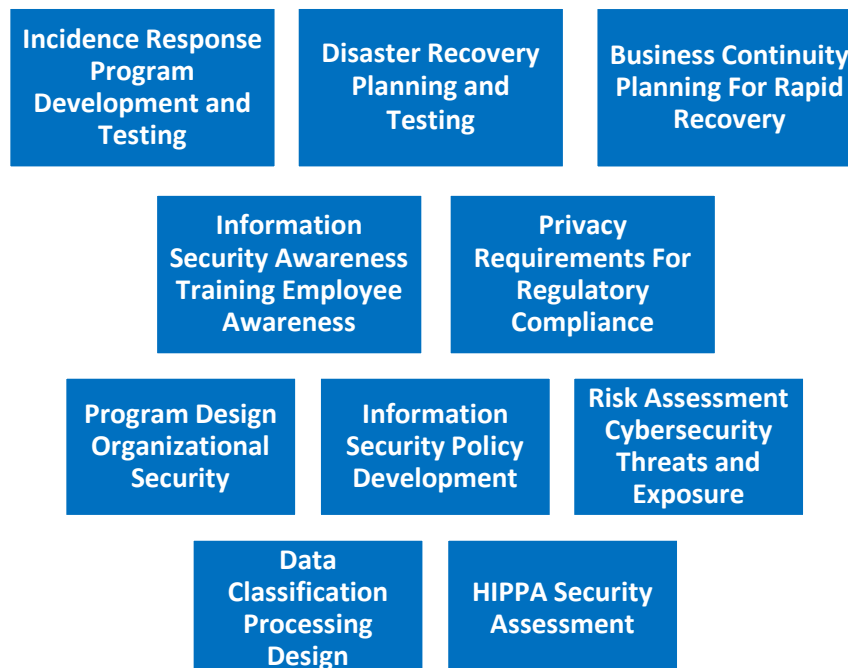
When you choose Purvis, Gray and Company you are getting a full suite of IT audit, consulting, and assessment services performed by IT professionals with the CISA, CISM, CITP, CGMA, CRISC, and CPA designations which can be summarized as follows:



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

Information Security Consulting Offering

Information Security Program Design involves evaluating organizational security and compliance status using techniques such as interviews, observations, and documentation review:

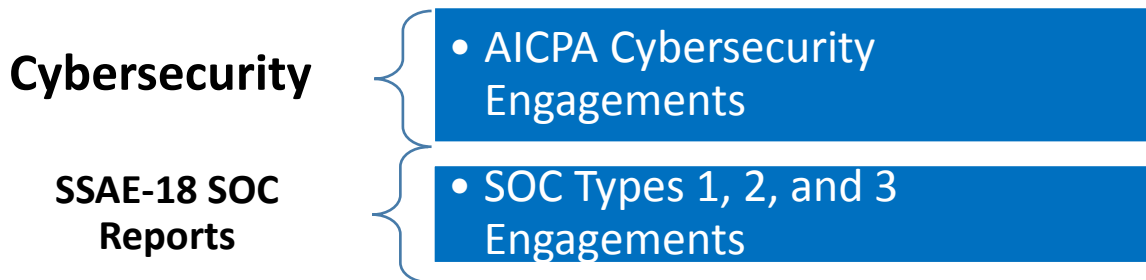


SPECIFIC AUDIT APPROACH

Assessing Risks of Information Systems (Concluded)

Information Technology Assessments

Information Technology Assessment engagements offered by Purvis, Gray and Company include the following:



AICPA Cybersecurity Engagements

Cybersecurity threats are on the rise, challenging organizations of all sizes—whether public or private. Boards of directors, managers, investors, customers, and other stakeholders are pressuring organizations to demonstrate that they are managing cybersecurity threats, and that they have put into place effective cybersecurity risk management programs to prevent, detect, and respond to security breaches.

To meet that need, the AICPA has introduced [SOC for Cybersecurity](#), a solution that builds upon the profession’s experience in auditing system and organization controls. It enables CPAs to examine and report on an organization’s cybersecurity risk management program.

Purvis, Gray and Company can use the SOC for Cybersecurity criteria and guidance to provide advisory engagements to help our clients strengthen their cybersecurity risk management programs. Or, as an organization reaches a state of readiness, Purvis, Gray and Company as an independent CPA firm can offer a cybersecurity risk management examination engagement and provide an opinion on the entity’s description of its efforts, and the effectiveness of its controls.

SSAE-18 System and Organization Controls (SOC) 1, SOC 2, SOC 3 Examination and Reporting


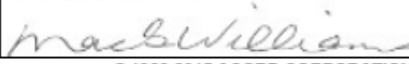
By having an extensive expertise in generally accepted auditing standards, both nonprofit and for-profit accounting processes, information technology general controls, and the AICPA SSAE-18 attestation standards and requirements, coupled with an experienced SOC staff, Purvis, Gray and Company can provide your service organization user entities with a quality and professional SSAE-18 SOC 1 Type 2 report.



Because Purvis, Gray and Company’s staff has extensive experience with the *Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy* (AICPA, *Trust Services Criteria*) and numerous types of third-party service offerings, we can provide your service organization user entities with a quality and professional SSAE-18 SOC 2 or SOC 3 Type 2 report.

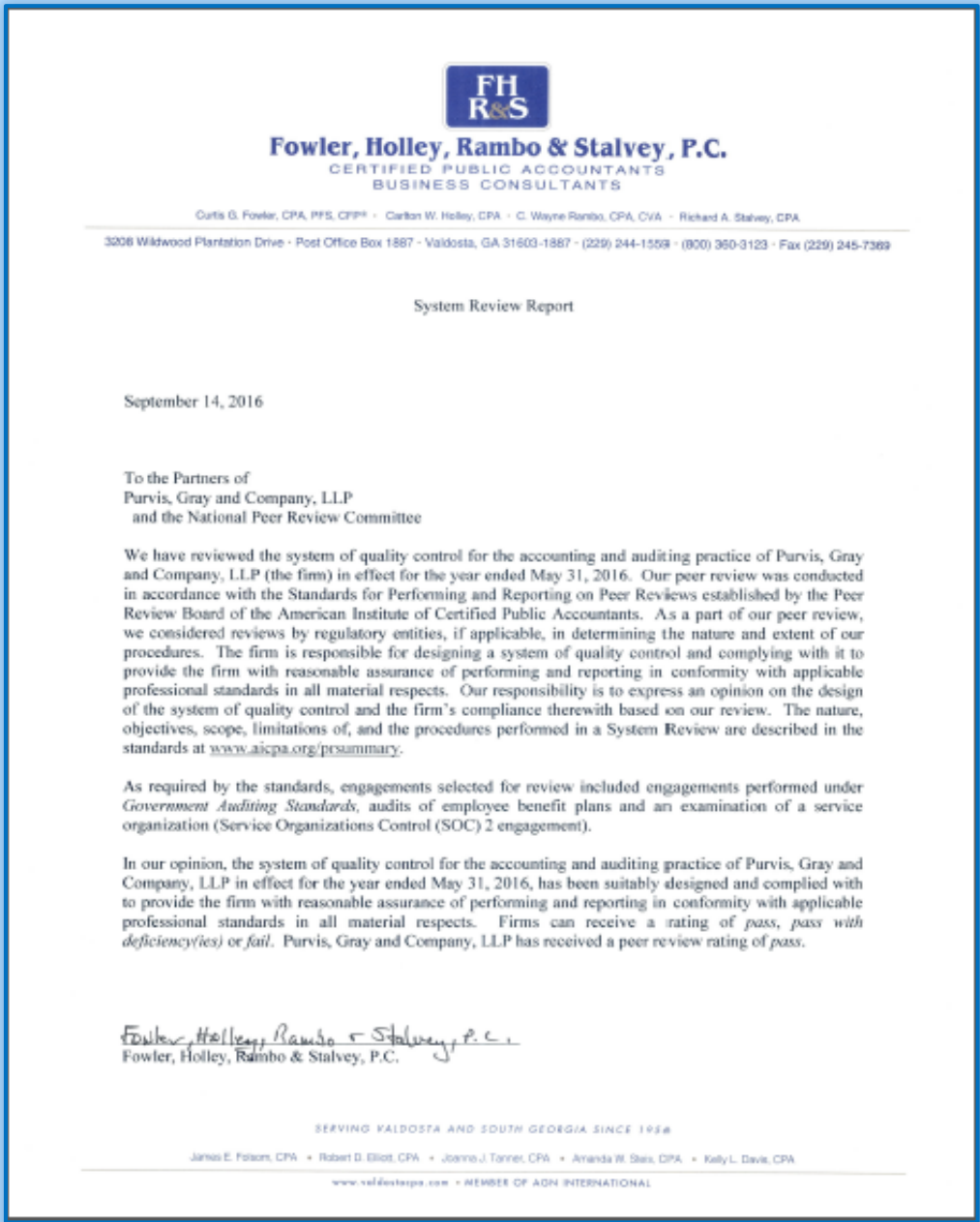
Purvis, Gray and Company can also assist organizations with getting ready for their first SOC Type 2 examination and can provide a Type 1 report upon completion of the readiness phase.

PROFESSIONAL LIABILITY INSURANCE

| | | | | | | | |
|---|--|--------------------------------|----------|--|-------------------------|-------------------------|--|
|  | CERTIFICATE OF LIABILITY INSURANCE | DATE (MM/DD/YYYY) 5/31/2018 | | | | | |
| <p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</p> | | | | | | | |
| <p>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</p> | | | | | | | |
| PRODUCER McGriff-Williams Insurance 3501-A W. University Ave Gainesville FL 32607 | CONTACT NAME: PHONE (A/C No. Ext): 352-371-7977 FAX (A/C No.): 352-505-2083 E-MAIL: mwi@mcgriffwilliams.com ADDRESS: | | | | | | |
| INSURED PURVI-1 Purvis Gray & Co., LLP and Purvis Gray Tech. Group LLC PO Box 141270 Gainesville FL 32614 | INSURER(S) AFFORDING COVERAGE | | | | | | |
| | INSURER A: Allied Property and Casualty NAIC# 42579 | | | | | | |
| | INSURER B: Depositors Insurance 42587 | | | | | | |
| | INSURER C: QBE Specialty | | | | | | |
| | INSURER D: | | | | | | |
| | INSURER E: | | | | | | |
| INSURER F: | | | | | | | |
| COVERAGES CERTIFICATE NUMBER: 1175812459 REVISION NUMBER: | | | | | | | |
| THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. | | | | | | | |
| INER LTR | TYPE OF INSURANCE | ADOL INSR | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: | Y | Y | ACBPPOCS965521854 | 5/31/2018 | 5/31/2019 | EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPIOP AGG \$ 2,000,000 \$ |
| A | <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY | | | ACBPPOCS965521854 | 5/31/2018 | 5/31/2019 | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ |
| A | <input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$ | | | ACPCAPS965521854 | 5/31/2018 | 5/31/2019 | EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N | N/A | ACPWDCS965521854 | 5/31/2018 | 5/31/2019 | PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000 |
| A C | Employee Dishonesty Bond Professional | | | BDC790039724 JOG01543-02 | 5/31/2018 9/21/2017 | 5/31/2019 9/21/2018 | \$500,000 \$2,000,000 |
| DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) | | | | | | | |
| CERTIFICATE HOLDER | | | | CANCELLATION | | | |
| Insured Copy | | | | SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. | | | |
| | | | | AUTHORIZED REPRESENTATIVE  | | | |
| © 1988-2015 ACORD CORPORATION. All rights reserved. ACORD 25 (2016/03) The ACORD name and logo are registered marks of ACORD | | | | | | | |

EXTERNAL QUALITY CONTROL REVIEW

Purvis, Gray and Company is a member of the AICPA's Governmental Audit Quality Center (GAQC). Our firm places high priority on its quality control and has successfully undergone a peer review made by the AICPA at least every three years since 1979. Because our firm has a heavy concentration of governmental clients, governmental audit engagements are selected for review by the peer review team. We have included a copy of our 2016 Peer Review Report, which included a pass rating, with no letter of comments, the highest level that you can obtain.





CITY OF GAINESVILLE, FLORIDA

CONSULTANTS/FIRMS CERTIFICATION

RFP # CAUD-190002-DH for Professional Auditing Services

The City of Gainesville requires, as a matter of policy, that any Consultant or firm receiving a contract or award resulting from the Request for Proposals issued by the City of Gainesville, Florida, shall make certification as below. Receipt of such certification, under oath, shall be a prerequisite to the award of contract and payment thereof.

I (we) hereby certify that if the contract is awarded to me, our firm, partnership, or corporation, that no members of the elected governing body of City of Gainesville, nor any professional management, administrative official or employee of the City, nor members of his or her immediate family, including spouse, parents, or children, nor any person representing or purporting to represent any member or members of the elected governing body or other official, has solicited, has received or has been promised, directly or indirectly, any financial benefit, including but not limited to a fee, commission, finder's fee, political contribution, goods or services in return for favorable review of any Proposal submitted in response to the Request for Proposals or in return for execution of a contract for performance or provision of services for which Proposals are herein sought.

Purvis, Gray and Company, LLP

 NAME OF BUSINESS

BY: *Barbara Boyd*

 SIGNATURE

Barbara Boyd, CPA, Partner

 NAME & TITLE, TYPED OR PRINTED

PO Box 141270

 MAILING ADDRESS

Gainesville, FL 32614-1270

 CITY, STATE, ZIP CODE

(352) 378-2461

 TELEPHONE NUMBER

(352) 378-2505

 FAX NUMBER

bboyd@purvisgray.com

 EMAIL ADDRESS

Sworn to and subscribed before me

this 28 day of
 June, 2008

April Bietila
 Signature of Notary
 Notary Public, State of Florida

Personally Known
 OR
 Produced Identification _____

Type: _____

DUNS Number: 08-509-1098

Company Tax ID # 59-0548468



DRUG-FREE WORKPLACE FORM


The undersigned vendor in accordance with Florida Statute 287.087 hereby certifies that

Purvis, Gray and Company, LLP does:

(Name of Business)

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

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



Bidder's Signature
June 28, 2018

Date



CITY OF GAINESVILLE

Customer Copy

BUSINESS TAX STATEMENT

TAX YEAR BEGINS OCTOBER 1, 2017

TREASURY DIVISION OF THE DEPARTMENT OF FINANCE

AND ENDS SEPTEMBER 30, 2018

bmail@cityofgainesville.org

BUSINESS TAX NO.

18754

BUSINESS NAME AND MAILING ADDRESS

8/31/2017

PURVIS, GRAY, & COMPANY
LLP
PO BOX 141270
GAINESVILLE, FL 32614

BUSINESS LOCATION
222 NE 1ST ST

BUSINESS PHONE
352-378-2461

BUSINESS E-MAIL
leah@purvisgray.com

Based on your most recent information update, the following is an estimate of your taxes due. These amounts may change if your information has changed.

Table with 3 columns: CATEGORY, DESCRIPTION, TAX FEE. Includes rows for STATE LICENSE/CERTIFICATION REQUIRED, FICTITIOUS NAME REQUIREMENT, ACCOUNTANT/AUDITOR, PARTIAL PAYMENT, and a TOTAL TAX DUE ON OR BEFORE 10/2/2017 of \$525.00.

BUSINESS TAX ACCOUNT INFORMATION VERIFICATION

Before making payment, verify that the Business Location, Mailing Address, Business Phone, and Business Email above are correct. If changes need to be made, please call (352) 334-5024.

METHODS OF PAYMENT

- 1. PAY ONLINE AT http://www.cityofgainesville.org (CHOOSE "ONLINE SERVICES"), OR
2. IN PERSON OR COURIER DELIVERY AT CITY HALL, 200 E UNIVERSITY AVE., 3RD FLOOR, GAINESVILLE, FL 32601. MONDAY THROUGH FRIDAY FROM 8AM TO 5PM (DO NOT MAIL PAYMENTS TO THIS ADDRESS)
3. MAILING ADDRESS: PO BOX 490, STA. 47, GAINESVILLE, FL 32627. MAKE CHECKS PAYABLE TO: CITY OF GAINESVILLE

PENALTIES FOR LATE PAYMENTS (Receipt based on online payment time stamp)

Fee schedules based on receipt date:

Table with 3 columns: Receipt date, Penalty, Total due. Shows penalties for receipts received on or after October 3, 2017, up to January 1, 2018.

Payments not received on or before Friday, March 31, 2018 will be assessed an additional STATUTORY PENALTY OF \$250.

APPROVED BY FINANCE DIRECTOR

Florida Statutes require the City to obtain certain documentation PRIOR to the issuance of a business tax receipt. Please e-mail (btdocs@cityofgainesville.org) or fax (352-393-8316) the following documentation:

- A copy of the current fictitious name registration or completed affidavit
A copy of the current state certificate, registration or license for each licensed professional

If your business does not have current copies of the required documentation on file with the City, you will NOT receive a business tax receipt. You may pay your business tax online prior to submitting the required documents, and a business tax receipt will be e-mailed to you after the required documents are received and verified.

ALL CITY, STATE AND FEDERAL REQUIREMENTS MUST BE MET IN ORDER TO LEGALLY OPERATE A BUSINESS, PROFESSION OR OCCUPATION WITHIN THE CORPORATE LIMITS OF GAINESVILLE, FLORIDA. PAYMENT OF BUSINESS TAXES AND A RECEIPT FOR PAYMENT DO NOT IMPLY THAT A BUSINESS HAS COMPLIED WITH ANY OR ALL OTHER RELEVANT STATUTORY AND REGULATORY PROVISIONS. THE CITY OF GAINESVILLE DOES NOT REFUND BUSINESS TAXES PAID IN ERROR UNLESS THE ERROR IS A CLERICAL MISTAKE MADE BY THE CITY

If you have any questions about the Business Tax requirements or process, email bmail@cityofgainesville.org or call 352-334-5024

Thank you for doing business in the City of Gainesville!

Handwritten note: 77501 9/18/17



Zoning Compliance Permit

City of Gainesville
Planning & Development Services
P.O. Box 490, Station 11
Gainesville, FL 32602-0490
Phone: 352.334.5023 FAX: 352.334.3259

EXISTING BUSINESS

FOR OFFICE USE ONLY

ZCP No. ZC-14-00107

Date: 3/31/2014

ZCP Approved

ZCP Approved with Conditions

ZCP Denied

Part 1 - To be completed by Applicant

A Zoning Compliance Permit must be completed for the following: Zoning Approval (Home Occupations, Day Care Center etc), Building Inspections Department Approval (Change of Use Permit or Occupancy Permit, if needed), Occupational License Tax and Alcohol Beverage License.

1. Applicant to complete Part 1.
2. Forward the document to the Planning Department (mail or fax 352.334.3259) for processing
3. Planning staff will Approve, Approve with Conditions or Deny Zoning Compliance Permit.
4. Planning staff will complete Part 2.
5. The completed Zoning Compliance permit will be returned to Applicant as indicated below



Name of Business: Purvis Gray and Company, LLP

Address of Business: 222 NE 1st Street

City, State and Zip Code: Gainesville, FL 32601

Business Phone: 352-378-2461 Fax: 352-378-2505

Proposed Use of Premises: CPA Firm

Applicant Name: Dylan Means

Mailing Address: P.O. Box 141270

City, State and Zip Code: Gainesville, FL 32614

Phone Number: 352-378-2461 Alternate contact: 352-416-1166

Please initial the following, indicating that you understand the requirements:

I understand that I must comply with current Florida Building Code through the Building Department and obtain any necessary permits; that I must obtain an Occupational License through the Finance Department; that I must meet parking standards for my zoning district; and that falsifying information may result in my Zoning Compliance Permit being revoked.

Signature of Applicant: Dylan Means Date: 3/31/14

Return to Applicant: Pick up at Thomas Center Return by Mail Return by Fax
D.MEANS@PURVISGRAY.COM

Zoning Compliance Approval Form

Part 2 – To be completed by staff

Planning Division Analysis

Initial Review Date: 3/31/2014 Tax Parcel Number: 14727 - 000 - 000
 Map Number: 3957 Zoning District: CCD SIC Code: IN 8721

Murphy Wellfield Protections Permit

Located in Wellfield Zone: [] Yes No Primary Secondary Tertiary
 Permit Required: EXEMPTION WELLFIELD SPECIAL USE PERMIT WELLFIELD PERMIT
 Conditions or Comments: _____

Special Overlay Plans or Districts: Yes [] No

- | | | |
|--|---|---|
| <input type="checkbox"/> Central Corridors | <input type="checkbox"/> NW 39 th Avenue | <input type="checkbox"/> Corporate Park |
| <input checked="" type="checkbox"/> Traditional City | <input type="checkbox"/> University Heights | <input type="checkbox"/> SW 13 th Street |
| <input type="checkbox"/> Five Points | <input type="checkbox"/> Gateway Street | <input type="checkbox"/> Special Environmental Overlay |
| <input type="checkbox"/> Idylwild-Serenola | <input type="checkbox"/> College Park | <input type="checkbox"/> Significant Ecological Communities |

Parking Standard for Zoning District

Parking Standard, Vehicle: 1 per 300SF Bicycles: 10% of Vehicle Standard

Comments: _____

SIGNATURE/PLANNING DIVISION Michael J. Flay DATE: 3/31/2014

CITY OF GAINESVILLE

CERTIFICATION OF COMPLIANCE WITH LIVING WAGE

The undersigned hereby agrees to comply with the terms of the Living Wage Ordinance and to pay all covered employees, as defined by City of Gainesville Ordinance 020663 as amended at 030168 (Living Wage Ordinance), during the time they are directly involved in providing covered services under the contract with the City of Gainesville for _____ a living wage of \$_____ per hour to covered employees who receive Health Benefits from the undersigned employer and \$_____ per hour to covered employees not offered health care benefits by the undersigned employer.

| |
|---|
| Name of Service Contractor/Subcontractor: _____ |
| Address: _____ |
| Phone Number: _____ |
| Name of Local Contact Person _____ |
| Address: _____ |
| Phone Number: _____ |
| |
| \$ _____ (Amount of Contract) |

Signature: _____ Date: _____

Printed Name: _____

Title: _____

Not completed, as Auditing Services are not "covered services" under the Ordinance.

LIVING WAGE COMPLIANCE
See Living Wage Decision Tree (Exhibit C hereto)

Check one:

- Living Wage Ordinance does not apply
(check all that apply)
- Not a covered service
 - Contract does not exceed \$100,000
 - Not a for-profit individual, business entity, corporation, partnership, limited liability company, joint venture, or similar business, who or which employees 50 or more persons, but not including employees of any subsidiaries, affiliates or parent businesses.
 - Located within the City of Gainesville enterprise zone.
- Living Wage Ordinance applies and the completed Certification of Compliance with Living Wage is included with this bid.

NOTE: If Contractor has stated Living Wage Ordinance does not apply and it is later determined Living Wage Ordinance does apply, Contractor will be required to comply with the provision of the City of Gainesville's living wage requirements, as applicable, without any adjustment to the bid price.

PROPOSAL RESPONSE FORM – SIGNATURE PAGE

(submit this form with your proposal)

TO: City of Gainesville, Florida
200 East University Avenue
Gainesville, Florida 32601

PROJECT: Professional Auditing Services for General Government

RFP#: CAUD-190002-DH

RFP DUE DATE: June 28, 2018

Proposer's Legal Name: Purvis, Gray and Company, LLP

Proposer's Alias/DBA: _____

Proposer's Address PO Box 141270
Gainesville, Florida 32614-1270

PROPOSER'S REPRESENTATIVE (to be contacted for additional information on this proposal)

Name: Barbara Boyd, CPA, Partner Telephone Number 352.378.2461

Date: June 28, 2018 Fax Number 352.378.2505

Email address bboyd@purvisgray.com

ADDENDA

The Proposer hereby acknowledges receipt of Addenda No.'s 1, 2, 3,
to these Specifications.

TAXES

The Proposer agrees that any applicable Federal, State and Local sales and use taxes, which are to be paid by City of Gainesville, are included in the stated bid prices. Since often the City of Gainesville is exempt from taxes for equipment, materials and services, it is the responsibility of the Contractor to determine whether sales taxes are applicable. The Contractor is liable for any applicable taxes which are not included in the stated bid prices.

LOCAL PREFERENCE (check one)

Local Preference requested: YES NO

A copy of your Business tax receipt and Zoning Compliance Permit should be submitted with your bid if a local preference is requested.

QUALIFIED LOCAL SMALL AND/OR DISABLED VETERAN BUSINESS STATUS (check one)

Is your business qualified as a Local Small Business in accordance with the City of Gainesville Small Business Procurement Program? (Refer to Definitions) YES NO

Is your business qualified as a Local Service-Disabled Veteran Business in accordance with the City of Gainesville Small and Service-Disabled Veteran Business Procurement Program? (Refer to Definitions)

YES No

LIVING WAGE COMPLIANCE

See Living Wage Decision Tree (Exhibit C hereto)

Check One:

- Living Wage Ordinance does not apply
(check all that apply)
 - Not a covered service
 - Contract does not exceed \$100,000
 - Not a for-profit individual, business entity, corporation, partnership, limited liability company, joint venture, or similar business, who or which employees 50 or more persons, but not including employees of any subsidiaries, affiliates or parent businesses.
 - Located within the City of Gainesville enterprise zone.
- Living Wage Ordinance applies and the completed Certification of Compliance with Living Wage is included with this bid.


NOTE: If Contractor has stated Living Wage Ordinance does not apply and it is later determined Living Wage Ordinance does apply, Contractor will be required to comply with the provision of the City of Gainesville’s living wage requirements, as applicable, without any adjustment to the bid price.

SIGNATURE ACKNOWLEDGES THAT: (check one)

- Proposal is in full compliance with the Specifications.
- Proposal is in full compliance with specifications except as specifically stated and attached hereto.

Signature also acknowledges that Proposer has read the current City of Gainesville Debarment/Suspension/Termination Procedures and agrees that the provisions thereof shall apply to this RFP.

ATTEST:



Signature
By: Barbara Boyd, CPA
Title: Partner

(CORPORATE SEAL)
PROPOSER:

Signature
By: _____
Title: _____

ADDENDUM NO. 1



Date: June 18, 2018

Bid Date: June 28, 2018
at 3:00 P.M. (Local Time)

RFP Name: Professional Auditing Services for General Government

Bid No.: CAUD-190002-DH

NOTE: This Addendum has been issued only to the holders of record of the specifications.

The original Specifications remain in full force and effect except as revised by the following changes which shall take precedence over anything to the contrary:

1. Any questions shall be submitted in writing to the City of Gainesville Purchasing Division by 3:00 p.m. (local time), June 25, 2018. Questions may be submitted as follows:
Email: holderds@cityofgainesville.org
or
Faxed (352) 334-3163
Attention: Diane Holder
2. Please find attached:
 - a) Copy of the black-out period information (Financial Procedures Manual Section 41-423 Prohibition of lobbying in procurement matters)) distributed during mandatory pre-bid meeting.
 - b) Attachment A – Current Contract and engagement letter
 - c) Attachment B – Employees’ Pension Fund-Auditor’s report
 - d) Attachment C - Community Redevelopment Agency-Auditor’s report
 - e) Attachment D - Other Postemployment Benefits Fund-Auditor’s report
 - f) Attachment E – Wild Spaces and Public Places Funds-Auditor’s report

The following are answers/clarifications to questions received prior to the non-mandatory pre-bid conference:

3. Question: In preparation for the pre-bid meeting this Thursday it would be helpful to have the following:
 - a) Current auditor contract with all attachments and amendments including pricing breakdown.
 - b) 9/30/2017 and 9/30/2016 audited financial statement for the following (these are requirements of the RFP):
 - a. General Government’s Pension
 - b. Other Post-Employment Benefit (OPEB) Funds
 - c. Wild Spaces Public Places Capital Projects Funds
 - d. Community Redevelopment Agency (CRA) Funds

Answer: See attachments for reports.

The total bid was a lump sum \$105,000 for the first year (FY17), so there was no breakdown in the RFP.

However, internally when we prepared the PO, Finance broke it down as follows to charge the appropriate Funds:


| | |
|-------------------------|------------------|
| 001-General Government: | \$82,000 |
| 604-Gen Pen: | 4,000 |
| 607/608-Consolidated: | 4,000 |
| 358-WSPP | 4,000 |
| 111-CRA: | 5,000 |
| 601-Retiree Health | <u>6,000</u> |
| Total Contract | <u>\$105,000</u> |

ACKNOWLEDGMENT: Each Proposer shall acknowledge receipt of this Addendum No. 1 by his or her signature below, **and a copy of this Addendum to be returned with proposal.**

CERTIFICATION BY PROPOSER

The undersigned acknowledges receipt of this Addendum No. 1 and the Proposal submitted is in accordance with information, instructions, and stipulations set forth herein.

PROPOSER: Purvis, Gray and Company, LLP

BY: 

Barbara Boyd, CPA, Partner
DATE: June 28, 2018

ADDENDUM NO. 2



Date: June 21, 2018

Bid Date: June 28, 2018
at 3:00 P.M. (Local Time)

RFP Name: Professional Auditing Services for General Government

Bid No.: CAUD-190002-DH

NOTE: This Addendum has been issued only to the holders of record of the specifications.

The original Specifications remain in full force and effect except as revised by the following changes which shall take precedence over anything to the contrary:

1. Any questions shall be submitted in writing to the City of Gainesville Purchasing Division by 3:00 p.m. (local time), June 25, 2018. Questions may be submitted as follows:
 - Email: holders@cityofgainesville.org
 - or
 - Faxed (352) 334-3163
 - Attention: Diane Holder
2. Please find attached:
 - a) Copy of the black-out period information (Financial Procedures Manual Section 41-423 Prohibition of lobbying in procurement matters)) distributed during non-mandatory pre-bid meeting.
 - b) Pre-Proposal Sign in sheet
 - c) ATTACHMENT – Consolidated Police Officers and Firefighters Retirement Plan-Auditor’s report
3. Diane Holder, Purchasing Division, discussed bid requirements.
 - a. Sign-in Sheet is circulating.
 - b. Bids are to be received by the Purchasing office no later than 3:00 p.m. on June 28, 2018. Any bids received after 3:00 p.m. on that date will not be accepted.
 - c. Send questions in writing to Diane Holder via email or fax. Discussed black-out period.
 - i. All communication through Diane Holder only. Do not communicate with other City staff.
 - d. Discussed bid due date, time and delivery location.
 - i. Deliver (or have delivered) to Purchasing by 3PM on June 28, 2018.
 - e. Various forms (i.e. Tabulation of Subcontractor and Material Suppliers) are to be completed and returned with your bid.
 - i. Sign, date and return all Addenda. You may include just the signature page of the addenda with your proposal.
 - f. Include all information that MUST/SHALL be included with your proposal.

4. Eileen Marzak, Assistant City Auditor, discussed the project scope:
 - a. Time Table is on page 2 of the RFP document.
 - b. Carlos Holt, City Auditor, reports directly to the City Commission. He will oversee the contract and monitor the deliverables. Audit & Finance committee, which consists of two city commissioners (mayor and mayor pro-tem), approve items of the City Auditor's office to go to the City Commission. (see Section D, page 22).
 - c. The City went through a RFP process for General Government (GG) and Gainesville Regional Utilities (GRU) in 2016 for FY 2017, FY 2018 and FY 2019 with two additional two-year periods. The deliverables were not timely for FY 2017 under the current contract for General Government, and the contract was subsequently cancelled.
 - d. This contract term will be for FY 2018 and FY 2019 with two additional two-year periods to bring it back in alignment with the GRU contract. (see correction below)
 - e. Page 9 –Scope of Services, includes audits for:
 - i. General Government
 - ii. Wild Spaces Public Places
 - iii. Community Redevelopment Agency (CRA)
 - iv. Consolidated Pension (Fire and Police)
 - v. General Employee Pension Plan
 - vi. OPEB

NOTE CORRECTION:

SECTION V-GENERAL PROVISIONS

B. GENERAL TERMS AND CONDITIONS

7. Term. The term of the contract(s) will commence upon final execution and will continue for ~~three~~ two (3-2) years, subject to funding in subsequent fiscal years. At the end of the contract period, upon satisfactory performance, the City may, at its option, negotiate and extend the contract(s) for up to two additional two year periods.

The following are answers/clarifications to questions received at the non-mandatory pre-bid conference:

5. Question: Do you want the electronic versions of the proposal and price proposal on separate CD's or can they be on one?
Answer: Two separate CD's
6. Question: Where in our submittal should we include required forms (i.e. Drug Free Workplace, Proposal Response Form)?
Answer: You may include them under a tab "Required Forms" at the end of your proposal.
7. Question: Was the audit for the Consolidated Pension audit separate? Who did it?
Answer: The Consolidated Police and Fire audit is part of this contract. Please see Page 22 for the list of single employer pension and OPEB plans included in the scope. In our response to Addendum #1 we erroneously omitted the attachment of that audit; that audit is now attached as part of this Addendum #2. The City is looking for a total price for the RFP. The City internally charges each fund accordingly.


8. Question: It looks like the prior auditor drafted the previous statements and the City did the CAFR. How does the City want it?
Answer: City staff prepares the CAFR, and the various individual financial statements based on auditor templates.
9. Question: Do you want one price for all separate audits and the main CAFR audit?
Answer: Yes, all together for one price.
10. Question: Page 11 refers to rates for additional services. Have your required additional services?
Answer: No.
11. Question: Do you want rates for additional services?
Answer: No, it will be negotiated if required.
12. Question: What is your typical timeline? Internal timeline?
Answer: Staff will be prepared for auditors with all entries, draft fund financials, and standard lead schedules by the beginning of December. Typically present the CAFR and financials to the City Commission by the end of March.
13. Question: You discuss a potential new software. Where are you with that process?
Answer: Proposals for a new ERP are currently due June 29, 2018. That is probably at least two years out. Factor that into your proposal.
14. Question: Are there any accounting issues i.e. bond?
Answer: The Finance Department is strong in its knowledge base with accounting issues and in performance. The recent transition with a new finance director was seamless and did not interfere with the audit timeline.
15. Question: What about past financial performance? Are there any issues?
Answer: No management letter comments for several years, rarely any suggested journal entries.
16. Question: Do you know the engagement hours?
Answer: No. We do not track it and it is not on the invoice. The billing is based on a percentage basis.
17. Question: Can you provide the audit fee for the past?
Answer: See addendum #1.

ACKNOWLEDGMENT: Each Proposer shall acknowledge receipt of this Addendum No. 2 by his or her signature below, **and a copy of this Addendum to be returned with proposal.**

CERTIFICATION BY PROPOSER

The undersigned acknowledges receipt of this Addendum No. 2 and the Proposal submitted is in accordance with information, instructions, and stipulations set forth herein.

PROPOSER: Purvis, Gray and Company, LLP

BY: 
Barbara Boyd, CPA, Partner

DATE: June 28, 2018

ADDENDUM NO. 3



Date: June 25, 2018

Bid Date: June 28, 2018
at 3:00 P.M. (Local Time)

RFP Name: Professional Auditing Services for General Government

Bid No.: CAUD-190002-DH

NOTE: This Addendum has been issued only to the holders of record of the specifications.

The original Specifications remain in full force and effect except as revised by the following changes which shall take precedence over anything to the contrary:

1. Please find attached:

- a) Copy of the black-out period information (Financial Procedures Manual Section 41-423 Prohibition of lobbying in procurement matters)) distributed during non-mandatory pre-bid meeting.
- b) Copy of the non-mandatory pre-proposal sign in sheet (not included in Addendum No. 2)

The following are answers/clarifications to questions received after the non-mandatory pre-bid conference:

2. Question: What were the audit fees for the year ending 9/30/2014, 9/30/2015 and 9/30/2016 audits?

Answer: Audit Fees for General Government audit segment were:


| | |
|------|-----------|
| FY14 | \$104,660 |
| FY15 | \$106,295 |
| FY16 | \$107,099 |

ACKNOWLEDGMENT: Each Proposer shall acknowledge receipt of this Addendum No. 3 by his or her signature below, **and a copy of this Addendum to be returned with proposal.**

CERTIFICATION BY PROPOSER

The undersigned acknowledges receipt of this Addendum No. 3 and the Proposal submitted is in accordance with information, instructions, and stipulations set forth herein.

PROPOSER: Purvis, Gray and Company, LLP

BY: 

DATE: June 28, 2018

41-423 Prohibition of lobbying in procurement matters

Except as expressly set forth in Resolution 060732, Section 10, during the black out period as defined herein no person may lobby, on behalf of a competing party in a particular procurement process, City Officials or employees except the purchasing division, the purchasing designated staff contact. Violation of this provision shall result in disqualification of the party on whose behalf the lobbying occurred.

Black out period means the period between the issue date which allows for immediate submittals to the City of Gainesville Purchasing Department for an invitation for bid or the request for proposal, or qualifications, or information, or the invitation to negotiate, as applicable, and the time the City Officials and Employee awards the contract.

Lobbying means when any natural person for compensation, seeks to influence the governmental decision making, to encourage the passage, defeat, or modification of any proposal, recommendation or decision by City Officials and Employees, except as authorized by procurement documents.