



RFP NO. CAUD-190002-DH
PROPOSAL TO PROVIDE
AUDIT SERVICES FOR
THE CITY OF GAINESVILLE, FLORIDA



Registar #1801451

RFP No. CAUD-190002-DHS
Proposal To Provide
Audit Services To
The City of Gainesville, Florida

**For the fiscal years ending September 30, 2018 and September 30, 2019,
with the option to extend the contract for up to two additional two-year terms**



James Moore & Co., P.L.
5931 NW 1st Place
Gainesville, Florida 32608
Phone: 352-378-1331
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James Halleran, CPA
Lead Partner
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June 28, 2018

Table of Contents

Transmittal Letter	2
Firm Profile	4
Independence	5
License to Practice in the State of Florida	6
Firm Qualifications	7
Government Services Team	7
Comprehensive Government Experience	8
Single Audit Experience	9
Certificate of Achievement for Excellence in Financial Reporting (CAFR)	10
Experience with Retirement/Pension Plans and School Districts	11
Comprehensive Utility Experience	12
Affiliations	13
Significant Engagements	14
Partner, Supervisor, and Staff Qualifications and Experience	15
Proposed Staffing Plan	15
Résumés	16
Continuing Professional Education	35
Hiring Philosophy & Staff Continuity	36
Conflict of Interest (Attachment A)	37
Specific Audit Approach	38
Understanding of the Scope of Services to be Performed	38
Audit Approach & Process	38
Staffing Assignments and Levels	42
Statistical Sampling	42
Extent of Computer Software	42
Type & Extent of Analytical Procedures	42
Internal Control Structure	43
Determining Laws & Regulations Subject to Testing	43
Drawing Audit Samples	43
Use of Technology	44
Communication	44
Proof of Professional Liability Insurance	45
Coverage Summary	45
Certificates	46
Peer Review	48
Peer Review Summary	48
Peer Review Report	49
Required Forms	50
Drug-Free Workplace Form	50
Living Wage Compliance (Exhibit D)	51
Proposal Response Form - Signature Page (Exhibit E)	52
Addendum 1 Signature Page	54
Addendum 2 Signature Page	55
Addendum 3 Signature Page	56
City of Gainesville Business Tax Statement	57
Zoning Compliance Permit	58
Appendix	61
Image Sources	61

Transmittal Letter

June 28, 2018

City of Gainesville
General Government Purchasing
200 East University Avenue, Room 339
Gainesville, FL 32601



Re: Audit Services

Dear Members of the Auditor Selection Committee:

The opportunity to submit our proposal to provide audit services for the City of Gainesville (the City) for the fiscal years ending September 30, 2018 and 2019, with the option to extend the contract for up to two additional two-year terms, is a privilege and appreciated.

As a locally grown regional firm founded in Gainesville in 1964, we appreciate all that our city has to offer—a solid economy, beautiful natural spaces, a nationally known technology sector, thriving cultural scene, and premier higher education opportunities. We live, work, and play here, and we have a vested interest in the success of our community. We're also in tune with the issues and financial challenges you face. As such, in this proposal we would like highlight what makes us the best firm to perform the City's audit.

Extensive Governmental Experience

Over the years we have served more than 100 local governments throughout the state of Florida, and **our firm's Government Services Team includes individuals who work almost exclusively on engagements like yours.** These team members are entrenched in the government industry, both in the services we provide to governmental entities throughout Florida and because of our industry associations. The team also regularly undergoes formal training and skill development focused on the needs of local governments. Our understanding of the requirements and operations of government entities means the highest quality of service for you.

The City operates a regional transit system, golf course, community redevelopment agency, state housing investment partnership (SHIP), fire assessments, defined benefit pension plans, and OPEB trust funds. So it's also important to have an auditor with knowledge of these funding sources, restrictions, and unique accounting issues pertaining to these activities. James Moore has performed audits for several governments and organizations with these operations.

James Halleran, CPA, your Lead Engagement Partner, has more than 20 years of experience providing audit and consulting services to government organizations. He serves as a CAFR reviewer for the Government Finance Officers Association (GFOA), sits on the Technical Resource Committee for the Florida Government Finance Officers Association (FGFOA), and is an active committee member with the Florida Institute of CPAs (FICPA) and serves on the Steering Committee of its State & Local Government Section. He leads the firm's Accounting & Auditing Team and serves as an integral member of the firm's Government Services Team.

Bob Powell, CPA, your Quality Control Review Partner, has over 40 years of experience providing audit and consulting services to government entities and nonprofit organizations. He has extensive knowledge of OMB Uniform Grant Guidance and has been instrumental in developing procedures specific to auditing grants. A CPA in three states, he is a key member of the firm's Government and Accounting & Auditing Services Teams.

Donna Brown, CPA, your Single Audit Partner, has over 25 years of auditing and accounting experience. An integral member of the firm's Accounting & Controllershship Services Team, she has in-depth knowledge of governmental accounting and financial procedures and has performed audit engagements for several area cities and governmental districts/organizations. She has also taught courses for the Florida Institute of Certified Public Accountants, the Florida Government Finance Officers Association on fraud and internal controls, auditing standards, and single audit requirements.



Transmittal Letter

Because the City also participates in several single employer pension and OPEB plans, we're including **Mike Sibley** on your engagement team as your Employee Benefit Plan Audit Partner. A founding member of our EBP Services Team, Mike has extensive experience providing these audits.

The Importance of Information Technology and Your Audit

Technology's rapidly changing landscape directly impacts the audit environment and the manner in which your financial and proprietary information is stored. James Moore maintains a Technology Solutions Consulting department with professionals proficient in technology-related audit standards, risk assessment, and data extraction.

Because of the importance of IT and your audit, **we have included a Certified Information Systems Auditor (CISA), Brendan McKittrick, on your engagement team to conduct a thorough IT assessment.** Brendan is highly skilled in IT-related audit services, risk assessments, application controls, and data extraction, among other areas. We're sure that you'll find him to be a valued member of your audit team.


Commitment to the City of Gainesville

As seasoned auditors of governmental entities, we know management and elected officials expect the truth but hate surprises. That's why, in addition to the exit conference with management, we offer and encourage your governing board members to meet with our engagement team to answer your questions and address your concerns.

Outside of the engagement, we will maintain communication throughout the year, keeping appropriate personnel informed about reporting changes affecting them. We also encourage you to call us with questions regarding the engagement or your day-to-day activities; James Moore is committed to serving you in a timely and responsive manner. Additionally, we provide our government clients with free CPE credit throughout the year via webinars or in-person training.

What our proposal cannot convey is our sincere desire to work with the City of Gainesville. Our philosophy is simply stated—we believe our efforts should make a contribution to your success each year. We are confident that our services and support will exceed your expectations and prove to be the best value for you.

Sincerely,



James Halleran, CPA
Partner

See What They're Saying...

"The City is extremely pleased with its relationship with James Moore; their professionalism and integrity are second to none. The audit team that engages with the City is knowledgeable and organized. Communication is definitely one of their strongest qualities, which has allowed audits to flow smoothly/efficiently. Their approach/process allows Staff to deliver all required audit items seamlessly. James Moore has been absolutely superb! I would highly recommend James Moore."

Bob Hoog
Mayor
City of Cape Canaveral

Firm Profile

James Moore & Company, P.L. (James Moore) was founded in Gainesville 1964 by James F. Moore. What began as a sole proprietorship has grown over the years to **a full-service regional firm** with a corporate office in Gainesville and additional locations in Daytona Beach, DeLand, and Tallahassee, Florida. We provide the traditional services of auditing, accounting, and business consulting, as well as non-traditional offerings such as agreed-upon procedures, decision validation services, Lean Six Sigma consulting, human resources solutions, technology solutions consulting, and more.

Your engagement will be performed out of our Gainesville office:

5931 NW 1st Street
 Gainesville, FL 32607
 Phone: 352-378-1331
 Fax: 352-372-3741

Email: James.Halleran@jmco.com (James Halleran), Donna.Brown@jmco.com (Donna Brown)

Regular Business Hours: Monday through Friday, 8:00 am - 5:00 pm

A breakdown of the number of employees by position in our offices is included below.

JAMES MOORE & CO., P.L.					
	FIRMWIDE	GAINESVILLE (CORP. OFFICE)	DAYTONA BEACH	DELAND	TALLAHASSEE
Members (Partners)	18	11	4	1	2
Managers	32	20	6	3	3
Accounting Staff	63	26	19	7	11
Accounting & Controllership Staff	15	10	3	1	1
Technology Solutions Consulting Staff	9	5	3	0	1
Administrative Staff	23	16	3	2	2
TOTAL	160	88	38	14	20
Governmental Audit Staff	90	50	24	1	15

We operate as one firm and not as separate and distinct offices with segregated duties; therefore, your engagement team includes our top personnel from our Gainesville, Daytona Beach, and Tallahassee offices. We accomplish this by employing cloud solutions to manage communication, effectively transferring documents electronically, and maintaining a secure Client Portal. We operate 100% electronically, which allows our staff to collaborate on everything they do, regardless of their location. We understand that utilizing the right technology improves business processes and increases efficiency and collaboration.



- **Florida Trend ranked James Moore as one of the Top 25 Accounting Firms in Florida in 2014, 2015 and 2016.**
- **Accounting Today named James Moore a Best Accounting Firm to Work for in 2015 and 2016.**
- **INSIDE Public Accounting recognized James Moore as a Top 200 Firm since 2010 (eight years running!).**

Independence

James Moore adheres to all independence rules and interpretations of the AICPA, the State of Florida and the U.S. General Accounting Office's (GAO) *Government Auditing Standards*. Professional and personal relationships with clients that could raise any doubt as to the appearance of independence are constantly re-examined.

The firm and the employees to be assigned to your engagement are independent with respect to the City, as defined by generally accepted auditing standards in the United States of America and *Government Auditing Standards* as promulgated by the GAO. We have not had any professional relationships with the City for the past five years, and we agree to notify you of any professional relationships entered into during the period of this engagement that could affect our independence.



License to Practice in the State of Florida

James Moore operates as a Florida Limited Liability Company. Following is a copy of our State of Florida Board of Accountancy Business License, which applies to each of the firm's offices. In addition, each individual assigned to your engagement is properly licensed to practice in the state of Florida.

James Moore has provided continuous auditing services for government organizations for more than 50 years.



**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

BOARD OF ACCOUNTANCY
240 NW 76TH DRIVE, SUITE A
GAINESVILLE FL 32607

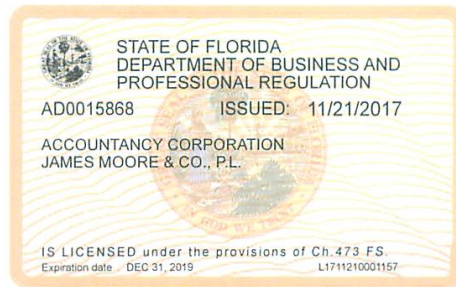
(850) 487-1395

JAMES MOORE & CO., P.L.
5931 NW 1ST PLACE
GAINESVILLE FL 32607-2063

Congratulations! With this license you become one of the nearly one million Floridians licensed by the Department of Business and Professional Regulation. Our professionals and businesses range from architects to yacht brokers, from boxers to barbeque restaurants, and they keep Florida's economy strong.

Every day we work to improve the way we do business in order to serve you better. For information about our services, please log onto www.myfloridalicense.com. There you can find more information about our divisions and the regulations that impact you, subscribe to department newsletters and learn more about the Department's initiatives.

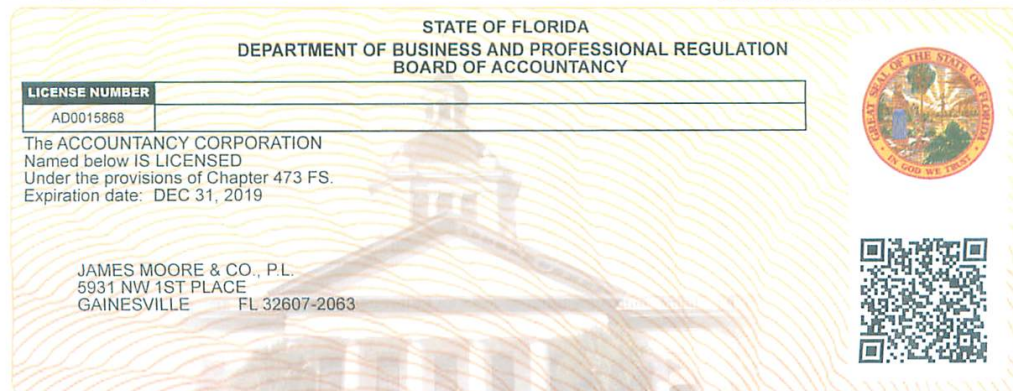
Our mission at the Department is: License Efficiently, Regulate Fairly. We constantly strive to serve you better so that you can serve your customers. Thank you for doing business in Florida, and congratulations on your new license!



DETACH HERE

RICK SCOTT, GOVERNOR

JONATHAN ZACHEM, SECRETARY



LICENSE NUMBER
AD0015868

The ACCOUNTANCY CORPORATION
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2019

JAMES MOORE & CO., P.L.
5931 NW 1ST PLACE
GAINESVILLE FL 32607-2063



ISSUED: 11/21/2017

DISPLAY AS REQUIRED BY LAW

SEQ # L1711210001157

Firm Qualifications

GOVERNMENT SERVICES TEAM

Government entities are a cornerstone of our firm's practice. So our Government Services Team is entrenched in your industry, because understanding the issues you face is the key to helping you overcome them. These team members work primarily with government clients and maintain memberships in and contacts with prominent industry organizations.

James Moore has provided auditing services for over 100 local governments and related organizations. As a result of this experience, we thoroughly understand the workings of entities like yours and can perform your audit efficiently and thoroughly - resulting in a cost effective yet thorough engagement.

However, we're more than just a government auditor; we assist with all of the complexities associated with financial reporting and daily challenges. In addition to independent auditing services, solutions we provide include:

- Federal & State Compliance Solutions
- Financial Condition Assessments
- Budget Development/Evaluation
- Internal Control Analyses
- Elected Official Orientation
- Comprehensive Annual Financial Reports
- New Standard Implementation Assistance
- Forensic Auditing
- Decision Validation
- Finance Director Solutions

- Revenue Enhancement Audits
- Needs Assessments - Financial & IT
- Rate Studies
- Audit Readiness
- Actuarial Report Interpretations
- Risk Management Assistance
- Lean Six Sigma
- Fund Balance Planning & Management
- Agreed-Upon Procedures
- Comfort letters in connection with debt securities

James Halleran, your Lead Partner, currently serves on the GFOA's CAFR Review Committee, which reviews CAFRs of governmental entities to determine if they meet the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

He has also served on the FICPA Local Government Committee and the FGFOA Technical Resource Committee. In addition, he has taught at several FGFOA Conferences and local chapter meetings and is a frequent speaker throughout the state of Florida.



Firm Qualifications

COMPREHENSIVE GOVERNMENT EXPERIENCE

Our firm has audited over 100 governmental entities (local and state), giving us in-depth knowledge of your needs and requirements. The following is a list of our relevant county/municipal government and authority audit experience. A complete list of our government experience is available upon request.

COUNTIES

Baker
Flagler
Hamilton
Union
Volusia
Wakulla

Chiefland
Crystal River
Daytona Beach
Daytona Beach Shores
DeLand
Edgewater
Fernandina Beach

Malabar
Marco Island
Melbourne (special project)
Melbourne Beach
Midway
Monticello
Newberry
New Smyrna Beach

MUNICIPALITIES

Altha
Astatula
Atlantic Beach
Avon Park
Bristol
Bunnell
Callahan
Cape Canaveral
Carrabelle
Casselberry (special project)
Chattahoochee

Flagler Beach
Golden Beach
Grand Ridge
Green Cove Springs
Greensboro
Greenville
Hampton
Havana
High Springs
Hilliard
Inglis
Interlachen
Lake Helen

Orange Park
Ormond Beach
Palm Coast
Port Orange
Quincy
St. Marks
St. Pete Beach
Starke (special project)
Titusville
Welaka
Williston
Winter Park

AUTHORITIES AND OTHER SPECIAL DISTRICTS

Alligator Point Water Resources District
Bridge Harbor Community Development District
Clay County Development Authority
Clay County Utility Authority
Cypress Head Golf Club (City of Port Orange, Florida)
Daytona Beach Racing & Recreational Facilities District
Emergency Medical Foundation, Inc.
Federal Equitable Sharing & Law Enforcement Trust
Florida Department of Community Affairs
Florida Governmental Utility Authority
Gainesville Community Redevelopment Agency
Halifax Area Advertising Authority
Halifax Management System, Inc.
Indian River Lagoon (IRL) Council
North Florida Broadband Authority
Northwest Florida Water Management District
Putnam-Clay-Flagler EOC, Inc.

River to Sea Transportation Planning Organization
Seacoast Utility Authority
Southeast Volusia Area Advertising Authority
Southwest Florida Water Management District
Space Coast Transportation Planning Organization
St. Johns River Water Management District
St. Lucie West Services District
Suwannee River Economic Council, Inc.
Suwannee River Water Management District
Suwannee Valley Transit Authority
Villages of Avignon Community Development District
Volusia Council of Governments
Volusia County Industrial Development Authority
Volusia Soil & Water Conservation District
Volusia Water Alliance
Water Authority of Volusia
West Volusia Advertising Authority

Firm Qualifications

SINGLE AUDIT EXPERIENCE

James Moore has extensive experience preparing single audits for government organizations in accordance with Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book), OMB Uniform Grant Guidance, the Florida Single Audit Act, and Rules of the Auditor General, Chapter 10.550.

We have performed single audits for the following governmental clients (current and former).

- Baker County
- City of Avon Park
- City of Bristol
- City of Bunnell
- City of Carrabelle
- City of Cape Canaveral
- City of Crystal River
- City of Daytona Beach
- City of Daytona Beach Shores
- City of DeLand
- City of Edgewater
- City of Flagler Beach
- City of Green Cove Springs
- City of High Springs
- City of Monticello
- City of New Smyrna Beach
- City of Ormond Beach
- City of Palm Coast
- City of Port Orange
- City of St. Marks
- City of St. Pete Beach
- City of Titusville
- City of Williston
- City of Winter Park
- Clay County Utility Authority
- Flagler County
- Hamilton County
- North Florida Broadband Authority
- Northwest Florida Water Management District
- Putnam-Clay-Flagler EOC, Inc.
- Space Coast Transportation Planning Organization
- St. Johns River Water Management District
- Southwest Florida Water Management District
- Suwannee River Water Management District
- Suwannee Valley Transit Authority
- Town of Altha
- Town of Grand Ridge
- Town of Greensboro
- Town of Greenville
- Town of Havana
- Town of Orange Park
- Union County
- Volusia County
- Volusia Transportation Planning Organization
- Wakulla County
- Wakulla County School Board

Firm Qualifications

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING (CAFR)

James Moore has extensive experience in assistance with preparation of comprehensive annual financial reports and auditing governmental and nonprofit entities in accordance with Government Auditing Standards, issued by the Comptroller General of the United States (Yellow Book), OMB Uniform Grant Guidance, the Florida Single Audit Act, and Rules of the Auditor General, Chapter 10.550.

James Halleran, your Lead Partner, currently serves on the GFOA's CAFR Review Committee. This committee reviews CAFRs of governmental entities in order to determine whether a CAFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

Our government clients (current and former) that have participated in the Certificate of Achievement for Excellence in Financial Reporting Program are as follows:

- City of Avon Park
- City of Cape Canaveral
- City of Daytona Beach
- City of Daytona Beach Shores
- City of DeLand
- City of Edgewater
- City of New Smyrna Beach
- City of Ormond Beach
- City of Palm Coast
- City of Port Orange
- City of St. Pete Beach
- City of Titusville
- City of Winter Park
- County of Volusia
- Florida Governmental Utility Authority
- Seacoast Utility Authority
- St. Johns River Water Management District
- Southwest Florida Water Management District

Firm Qualifications

EXPERIENCE WITH RETIREMENT/PENSION PLANS AND SCHOOL DISTRICTS



RETIREMENT/PENSION

Avon Park Firefighters' Pension Plan
Avon Park Police Officers' Pension Plan
Bunnell Firefighters' Pension Plan
DeLand Firefighters' Pension Plan
DeLand General Employees' Pension Plan
DeLand OPEB Trust
DeLand Police Officers' Pension Plan
Edgewater Firefighters' Pension Plan
Edgewater General Employees' Pension Plan
Edgewater Police Officers' Pension Plan
Flagler Beach Firefighters' Pension Plan
Flagler Beach Police Officers' Pension Plan
Green Cove Springs Police Officers' Pension Plan
Halifax Pension Plan
Holly Hill Police Pension Plan
Melbourne Beach Police Officers' Pension Plan
New Smyrna Beach Police Officers' and Firefighters' Pension Plan
Orange Park Firefighters' Pension Plan
Orange Park General Pension Plan
Orange Park Police Officers' Pension Plan

Ormond Beach Firefighters' Pension Plan
Ormond Beach General Employees' Pension Plan
Ormond Beach Police Officers' Pension Plan
Palm Coast Firefighters' Pension Plan
Port Orange Firefighters' Pension Plan
Port Orange General Employees' Pension Plan
Port Orange Police Officers' Pension Plan
Titusville General Pension Plan
Titusville OPEB Trust
Titusville Police Officers' and Firefighters' Pension Plan
Winter Park Firefighters' Pension Plan
Winter Park Police Officers' Pension Plan

SCHOOL DISTRICTS

Alachua County Public Schools
Baker County Public Schools
Bradford County Schools
Gadsden County School Board
Leon County School District
St. Johns County School District
Wakulla County School Board

Firm Qualifications

COMPREHENSIVE UTILITY EXPERIENCE



City of Atlantic Beach, Florida
City of Avon Park, Florida
City of Bristol, Florida
City of Cape Canaveral, Florida
City of Carrabelle, Florida
City of Chattahoochee, Florida
City of Chiefland, Florida
City of Crystal River, Florida
City of Daytona Beach, Florida
City of Daytona Beach Shores, Florida
City of DeLand, Florida
City of Edgewater, Florida
City of Flagler Beach, Florida
City of Green Cove Springs, Florida
City of Hampton, Florida
City of High Springs, Florida
City of Monticello, Florida
City of Newberry, Florida
City of New Smyrna Beach, Florida
City of Ormond Beach, Florida
City of Palm Coast, Florida
City of Port Orange, Florida

City of St. Marks, Florida
City of St. Pete Beach, Florida
City of Titusville, Florida
City of Williston, Florida
City of Winter Park, Florida
Alligator Point Water Resources District
Clay County Utility Authority
Flagler County, Florida
Florida Governmental Utility Authority
Seacoast Utility Authority
St. Lucie West Services District
Town of Altha, Florida
Town of Grand Ridge, Florida
Town of Greensboro, Florida
Town of Greenville, Florida
Town of Havana, Florida
Town of Hilliard, Florida
Town of Inglis, Florida
Town of Interlachen, Florida
Town of Orange Park, Florida
Volusia County, Florida

Firm Qualifications

AFFILIATIONS

Our firm maintains national, statewide, and local memberships in professional organizations dedicated to both the accounting field and the business of government. That's why choosing James Moore as your accountant provides you with the close, personalized attention of a regional firm, backed by the additional resources, affiliations, and memberships of a larger international team.

National & International Resources

Our firm is a member of the **American Institute of Certified Public Accountants (AICPA)** and the AICPA Government Auditing Quality Center, Private Companies Practice Section, and Employee Benefit Plan Audit Quality Center. James Moore is also a member of **AGN International**, an association of independent accounting firms represented in more than 90 nations around the world, complementing our ability to serve our clients. This affiliation provides access to a wide array of resources, management tools, educational opportunities, and professional experience. Our connection with AGN International enhances our ability to support and better serve our clients through a continuous exchange of information and resources.



Statewide Affiliation

James Moore is also a member of the **Florida Institute of Certified Public Accountants (FICPA)**, the Florida Government Finance Officers Association (FGFOA), and various other trade associations related to the industries we serve.



Governmental Organizations

James Moore is a member in good standing of the following governmental accounting organizations.

- FICPA State and Local Government Section
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)
- Big Bend Chapter of the FGFOA
- Volusia/Flagler Chapter of the FGFOA
- Nature Coast Chapter of the FGFOA
- North Central Florida Chapter of the FGFOA
- Space Coast Chapter of the FGFOA
- Florida League of Cities
- Volusia League of Cities
- Space Coast League of Cities
- Alachua League of Cities
- Northeast Florida League of Cities
- Suwannee River League of Cities
- Suncoast League of Cities



Firm Qualifications

SIGNIFICANT ENGAGEMENTS

The following list details the five most significant current or recent government audits performed by our firm in the last five years.

NAME OF ENTITY	CONTACT	PARTNERS	SCOPE OF WORK	DATES	TOTAL HOURS
Volusia County	Donna de Peyster, Deputy County Manager/CFO 386-943-7054	James Halleran, Donna Brown, Zach Chalifour	Audit, single audit, CAFR, regional transit system, pension	2001 - present	1800
City of Titusville	Bridgette Clements, Finance Director 321- 567-3712	Zach Chalifour, James Halleran	Audit, single audit, CAFR, pension, OPEB	2017 - present	700
City of DeLand	Dan Stauffer, Finance Director 386-626-7077	Zach Chalifour, James Halleran	Audit, single audit, CAFR, pension, OPEB	2014 - present	600
City of Port Orange	Tracey Riehm, Finance Director 386-506-5700	Zach Chalifour, James Halleran	Audit, single audit, CAFR, pension, golf course	2013 - present	600
City of Ormond Beach	Kelly McGuire, Finance Director 386-676-3212	James Halleran, Mike Sibley	Audit, single audit, CAFR, pension	2002 - present	600

"Having been on the Volusia County Council for 18 years, James Moore & Co. presented us with the most thorough audit of my tenure. They are accessible and a pleasure to work with."

Frank Bruno, Jr.
Former Chairman
Volusia County Council

Partner, Supervisor, and Staff Qualifications and Experience

PROPOSED STAFFING PLAN

Successful engagement performance requires a strong, functional team. Our approach to selecting an engagement team is based on the need for close coordination, carefully-defined responsibilities, open lines of communication, and constant quality control throughout the engagement. We hire the best from around the state, bringing value to our partnership with clients.

All accountants assigned to your engagement are licensed to practice as certified public accountants in the state of Florida. Every team member has extensive experience serving governmental entities and at least 24 hours of governmental accounting and audit-related CPE. Their résumés are included on the following pages.

James Halleran, CPA, Lead Partner, will have complete and final responsibility for the audit, from planning to presentation of the financial statements. He is also responsible for ensuring the highest quality of client service and technical competence.

Bob Powell, CPA, Engagement Quality Control Review Partner, will perform the second partner review of the audit. He will also be available to the entire audit team for all aspects of the engagement.

Donna Brown, CPA, Single Audit Partner, will oversee the City's single audit. She will also be available to the entire audit team for all aspects of the engagement.

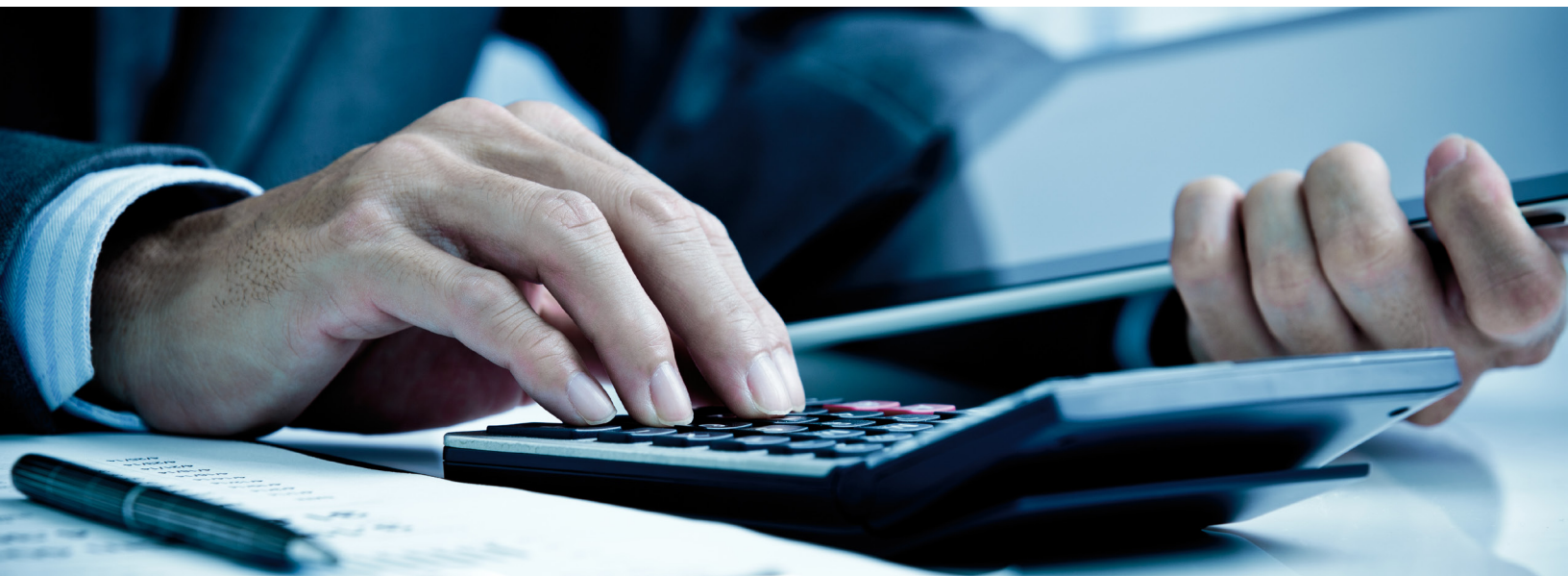
Mike Sibley, CPA, LSS Certified, Employee Benefits Plan Audit Partner, will perform the audit for the City's employee benefit plans.

Jennifer Forrester, CPA, Director, will be primarily responsible for supervising the engagement team from planning and fieldwork through financial statement delivery.

Brendan McKittrick, CPA, CISA, Manager/IT Audit Manager, will participate in and help manage all aspects of the audit, from planning, performance, and supervision of fieldwork to the preparation of financial statements and reports. He will also perform IT assessments, risk assessments, IT general controls, and other technology-related services.

Caitlan Walker, CPA, Manager (Single Audit), will be responsible for the federal and state single audit testing over the City's compliance with grant rules and regulations in accordance with the Uniform Grant Guidance and the Florida Single Audit Act.

Anthony Walsh, CPA, and Dakota Spencer, CPA, Senior Accountants, will play a role in planning, performance and supervision of fieldwork, and preparation of the financial statements and reports.



Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS



JAMES HALLERAN, CPA LEAD PARTNER

James has more than 20 years of experience providing accounting and consulting services, with an emphasis on governmental and nonprofit auditing. He has in-depth knowledge of Government Auditing Standards, the Florida Single Audit Act, and OMB Uniform Grant Guidance. He leads the firm’s Accounting & Auditing Client Services Team and is a key member of our Government and Nonprofit Services Teams.

James is recognized statewide as an expert for governmental auditing and reporting. He currently serves on committees for the FICPA and the FGFOA. He is often called upon to teach training courses within the firm and for the FICPA and FGFOA. Additionally, he serves as a CAFR reviewer for the GFOA.

RELEVANT GOVERNMENT EXPERIENCE

Municipalities

Astatula
Avon Park
Bunnell
Cape Canaveral
Chattahoochee
Chiefland
Daytona Beach
Daytona Beach Shores
DeLand
Edgewater
Flagler Beach
Green Cove Springs
Havana
High Springs
Hilliard
Interlachen
Melbourne Beach
Midway

Newberry
New Smyrna Beach
Orange Park
Ormond Beach
Palm Coast
Port Orange
South Daytona
St. Pete Beach
Titusville
Welaka
Winter Park
Williston

Counties

Baker
Flagler
Union
Volusia

(James’s full experience list is available upon request.)

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

James received a Master of Science in Taxation and a Bachelor of Science degree in Business Administration with a Major in Accounting from the University of Central Florida. He has exceeded the CPE requirements of the State Board, with classes specific to governmental and nonprofit auditing and as required by the U.S. Government Accountability Office.

MEMBERSHIPS

American Institute of Certified Public Accountants (Member of Not-For-Profit Section and Government Audit Quality Center)	Volusia League of Cities
Florida Institute of Certified Public Accountants (Steering Committee of the State & Local Government Section)	Space Coast League of Cities
Government Finance Officers Association (CAFR Reviewer)	United Way of Volusia and Flagler Counties, Inc. (Past Chair and Past Treasurer)
Florida Government Finance Officers Association (Technical Resource Committee and Instructor)	Strategic Nonprofit Alliance Partnership, Inc., (Partner-in-Charge - Volusia/Flagler Group)
Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)	Rotary Club of Daytona Beach (Past Treasurer)
Northeast Florida League of Cities	Port Orange/South Daytona Chamber of Commerce (Past Board Member)
	Leadership Port Orange/South Daytona Chamber Alumni
	Volusia County Citizens Academy Alumni

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS

JAMES HALLERAN, CPA
LEAD PARTNER

CONTINUING PROFESSIONAL EDUCATION

CPE COURSE TITLE
2018 AICPA GAQC Annual Update Webcast
Uniform Guidance Year 3: A Deeper Dive Into Challenging Audit Areas
The New NFP Financial Reporting Standard: Get Ready For It!
Procurement Under the Uniform Guidance: The Time is Now!
A&A Retreat (8 hrs)
New NFP Financial Reporting Standard: Top 5 Things Your Board Should Know!
Uniform Grant Guidance: Challenges, Best Practice and More
Understanding the New GASB OPEB
Local Government Accountability Update
Importance of the Government Wide Financials
Accounting Complexities Facing Local Governments
GASB Update
GASB Hot Topics
2017 OMB Compliance Supplement and Single Audit Update
Annual A&A Update (8 hrs)
2017 GAQC Annual Update Webcast
GASB 75 OPEB Implementation: Accounting & Auditing Considerations
NFP Functional Expense Allocation - Accounting & Auditing
Revenue Recognition - Pt 2
FASB Update for Private Companies and Not-for-Profit Organizations
Revenue Recognition - Part 1
Accounting & Auditing Retreat (8 hrs)
Annual Governmental GAAP Update
Applying FASB's New Not-for-Profit Financial Statement Standard
IN FOCUS: FASB Accounting Standards Update on Not-for-Profit Financial Statements
FGFOA Quarterly Seminar (Sept 2016)

Partner, Supervisory, and Staff Qualifications and Experience

RÉSUMÉS



BOB POWELL, CPA

QUALITY CONTROL REVIEW PARTNER

Bob has over 40 years of experience providing audit and consulting services to government entities, nonprofit organizations, and associations. A CPA in the states of Florida, Georgia, and Alabama, he is a key member of the firm's Government and Accounting & Auditing Teams.

Bob has extensive knowledge of OMB Uniform Grant Guidance and has been intricately involved with audits of organizations that receive state and federal financial assistance subject to Government Auditing Standards. He has also been instrumental in developing procedures specific to auditing grants.

RELEVANT FLORIDA MUNICIPAL/COUNTY EXPERIENCE

Municipalities

Altha	Midway
Bristol	Monticello
Bunnell	New Smyrna Beach
Cape Canaveral	Ormond Beach
Cedar Grove	Palm Coast
Carrabelle	Port Orange
DeLand	Sopchoppy
Edgewater	St. Marks
Fernandina Beach	St. Pete Beach
Grand Ridge	Titusville
Greensboro	<u>Counties</u>
Greenville	Baker
Havana	Flagler
Hilliard	Union
Melbourne Beach	Volusia
	Wakulla

(Bob's full experience list is available upon request.)

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

Bob received a Bachelor of Science in Accounting from the University of Alabama. He has exceeded the CPE requirements of the State Board, with classes specific to governmental and nonprofit auditing and as required by the U.S. Government Accountability Office.

MEMBERSHIPS

American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)	Government Finance Officers Association
Florida Institute of Certified Public Accountants (State & Local Government Section)	Florida Government Finance Officers Association
Alabama Institute of Certified Public Accountants	National Association of Accountants
Georgia Institute of Certified Public Accountants	Strategic Nonprofit Alliance Partnership (SNAP), Inc., (Founding Member)
	United Partners for Human Services, Inc. (Board Member)

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS

BOB POWELL, CPA

QUALITY CONTROL REVIEW PARTNER

CONTINUING PROFESSIONAL EDUCATION

CPE COURSE TITLE
Uniform Guidance Year 3: A Deeper Dive Into Challenging Audit Areas
A&A Retreat (8 hrs)
2017 Governmental Accounting and Auditing Update
The YellowBook from Beginning to End
A Practical Approach to Audit Documentation
2017 OMB Compliance Supplement and Single Audit Update 6/8/17
Annual A&A Update (8 hrs)
Accounting & Auditing Retreat (8 hrs)
The Single Audit from Beginning to End
2016 Governmental Accounting Auditing Update
Annual A&A Update

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS



DONNA BROWN, CPA, MBA SINGLE AUDIT PARTNER

Donna serves clients involved with organizations that receive state and federal financial assistance subject to Government Auditing Standards, Florida Single Audit Act and OMB Uniform Grant Guidance. Her experience includes developing and implementing financial policies and procedures; monthly board presentations and financial reports; and, providing consulting services and assistance to management for special projects. She has also performed consulting services in the areas of internal controls and system design.

Donna has taught courses for the Florida Institute of Certified Public Accountants, the Florida Government Finance Officers Association, and various associations and community organizations on topics such as fraud and internal controls, board development, auditing standards and single audit requirements.

MEMBERSHIPS

American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)

Florida Government Finance Officers Association

Oak Hammock at the University of Florida, Board Member

Florida Institute of Certified Public Accountants (State & Local Government Section)

RELEVANT GOVERNMENT EXPERIENCE

Municipalities

Crystal River

High Springs

Williston

Interlachen

Welaka

Governmental Districts & School Boards

Alachua County Public Schools

Baker County Public Schools (Internal Accounts)

Bradford County School Board

St. Johns County School Board (Internal Accounts)

St. Johns River Water Management District

(Donna's full experience list is available upon request.)

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

Donna received a Master of Business Administration from the University of North Florida and a Bachelor of Science degree in Accounting from the University of Florida. She has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing and as required by the U.S. Government Accountability Office.

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS

DONNA BROWN, CPA
SINGLE AUDIT PARTNER

CONTINUING PROFESSIONAL EDUCATION

CPE COURSE TITLE
Roundtable Discussion (Joint with A&A)
Accounting & Auditing Updates
Accounting & Auditing Updates...Continues
Lease Accounting Changes-Are you Ready?
Annual Tax Update (8 hrs)
A&A Retreat (8 hrs)
Hiring to Win the Best
Managing & Reducing Past Due Receivables
Accepting the Right Clients
New NFP Financial Reporting Standard: Top 5 Things Your Board Should Know!
Building Client Partnerships
Implementing the Financial Statement Presentation Standard: Mastering the Most Difficult Challenges
Annual A&A Update (8 hrs)
Professional Skepticism
Implementing the New Not-for-Profit Standard-Practical Considerations
Florida CPA Ethics
NFP Functional Expense Allocation - Accounting and Auditing
Revenue Recognition Pt 2
2016 Federal Tax Update
Commonly Asked Questions About the Uniform Guidance and Yellow Book
AGN Study Group 23 Meeting in Cleveland
Applying FASB's New Not-for-Profit Financial Statement Standard
Lead NCF Making Meetings Matter & Value Proposition Day 1
Avoiding the Arrow: Risk Management for CPAs
Velocity's Leadership in Action
Annual A&A Update

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS



MIKE SIBLEY, CPA, LSS BLACK BELT EMPLOYEE BENEFIT PLAN AUDIT PARTNER

Mike’s experience includes a range of assignments in auditing, forensic investigations, litigation support, tax and consulting services. As a founding member of our Employee Benefit Plan Services Team, he has extensive experience providing audits of employee benefit plans. He also leads the firm’s Lean Six Sigma practice, where he works closely with clients representing several industries.

Mike has spoken about topics addressing fraud, data extraction and internal controls at the Strategic Nonprofit Alliance Partnership (SNAP), the Florida Government Finance Officers Association (FGFOA), local FICPA chapters, and for the national Public Media Business Association.

MEMBERSHIPS

American Institute of Certified Public Accountants (AICPA) (Member of Government Audit Quality Center and Employee Benefit Plan Audit Quality Center)	Volusia Manufacturing Association Board Member
Florida Institute of Certified Public Accountants (FICPA)	State of Florida Peer Review Committee
	The Arc of Volusia (Former Chairman of the Board)
	Strategic Nonprofit Alliance Partnership, Inc., (Member)

RELEVANT EBP AUDIT EXPERIENCE

City of Cape Canaveral	LifeSouth Community Blood Centers, Inc. 403(b)
City of DeLand	LifeSouth Retirement Plan
City of Flagler Beach	Madison County Hospital 401(k)
City of Lake Helen	Okaloosa County
City of Ormond Beach	Shands Healthcare, Inc. Employee Benefit Plans
City of Port Orange	SMA Behavioral Healthcare, Inc., 403(b)
Flagler County	Stewart Marchman Center, Inc. Tax Deferred Plan 403(b)
Halifax Pension Plan	Volusia County
Halifax Management Systems	
Haven Recovery Center 403(b) Plan	
Head Start of Pinellas County, Inc. 401(k)	

(Mike’s full experience list is available upon request.)

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

Mike received his Bachelor of Science in Business Administration from Saint Joseph’s College in Maine, where he majored in accounting and minored in computer science. He received a Black Belt certification in Lean Six Sigma through the Quality Group and a Green Belt Certification through Ohio State University. He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing and as required by the U.S. Government Accountability Office.

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS

MIKE SIBLEY, CPA

EMPLOYEE BENEFIT PLAN AUDIT PARTNER

CONTINUING PROFESSIONAL EDUCATION

CPE COURSE TITLE
A&A Retreat (8 hrs)
Annual A&A Update (8 hrs) 2017
Annual Governmental GAAP Update
Accounting & Auditing Retreat (8 hrs)
Annual A&A Update (8 hrs) 2016
Revenue Recognition Pt. 2
Revenue Recognition Pt. 1

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS



JENNIFER FORRESTER, CPA DIRECTOR

Jennifer's 15 years of experience with the firm includes work with clients in the government, nonprofit, technology, and higher education industries. She has worked with an extensive number of organizations that receive substantial federal and state assistance subject to OMB Uniform Grant Guidance and the Florida Single Audit Act.

Jennifer has been an invaluable resource to these organizations because of her ability to develop solutions to strengthen controls and improve financial reporting. She also has experience assisting her clients from other perspectives such as internal controls, segregation of duties, board development, and more.

RELEVANT GOVERNMENT EXPERIENCE

Municipalities

Chattahoochee
Chiefland
Crystal River
High Springs
Inglis
Interlachen
Newberry
Welaka

Governmental Districts&

School Boards
Baker County School Board
Bradford County School Board

(Jennifer's full experience list is available upon request.)

MEMBERSHIPS

American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)	StartupGNV (Formerly the Gainesville Area Innovation Network/GAIN)
Florida Institute of Certified Public Accountants (State & Local Government Section)	The Florida Institute for the Commercialization of Public Research
Florida Government Finance Officers Association	Empowering Women in Technology Start-Ups (Mentor)
North Central Chapter of the Florida Government Finance Officers Association	Danscompany of Gainesville, Inc. (Board Member)

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

Jennifer received a Master of Accountancy and a Bachelor of Arts in Business Administration from the University of Florida. She has exceeded the CPE requirements of the State Board, with classes specific to governmental and nonprofit auditing and as required by the U.S. Government Accountability Office.

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS

JENNIFER FORRESTER, CPA
DIRECTOR

CONTINUING PROFESSIONAL EDUCATION

CPE COURSE TITLE
A&A Retreat (8 hrs)
Annual Governmental GAAP Update
Annual A&A Update (8 hrs)
Accounting & Auditing Retreat (8 hrs)
Annual Governmental GAAP Update
Annual A&A Update
Annual A&A Update

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS



BRENDAN MCKITRICK, CPA, CISA MANAGER/IT AUDIT MANAGER

Brendan has over nine years of experience in the accounting industry. He works closely with organizations in a broad range of industries but focuses on governmental entities, where he provides not only financial statement audits but also a variety of IT-related audit services.

As a Certified Information Systems Auditor, Brendan stays current on technology related audit standards and focuses his career on providing IT assessments, risk assessments, IT general controls, application controls, data extraction, and related IT consulting services for his clients. He is also skilled in managing and monitoring the audit process, including planning meetings, testing, risk assessment, evaluation, and developing the engagement approach.

MEMBERSHIPS

American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)

Information Systems Audit and Control Association (ISACA)

Florida Institute of Certified Public Accountants (State & Local Government Section)

College Athletic Business Management Association (CABMA)

Florida Government Finance Officers Association

National Association of College and University Business Officers (NACUBO)

RELEVANT GOVERNMENT EXPERIENCE

Municipalities

Cape Canaveral

Chiefland

DeLand

Ft. Lauderdale

High Springs

Inglis

Lakeland

Ormond Beach

Palm Coast

Port Orange

St . Pete Beach

Tampa

Titusville

Counties

Baker

Union

Volusia

(Brendan's full experience list is available upon request.)

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

Brendan received a Master of Science in Information Systems and Operations Management and a Bachelor of Science in Accounting from the University of Florida. He has exceeded the CPE requirements of the State Board, with classes specific to governmental and nonprofit auditing and as required by the U.S. Government Accountability Office.

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS

BRENDAN MCKITRICK, CPA
MANAGER/IT AUDIT MANAGER

CONTINUING PROFESSIONAL EDUCATION

CPE COURSE TITLE
Government Audits: Efficiencies, Best Practices and Common Deficiencies Part 2
Government Audits: Efficiencies, Best Practices and Common Deficiencies Part 1
Accounting & Auditing Research (4 hrs)
Annual A&A Update (8 hrs per year, three years)
Annual Governmental GAAP Update
Accounting & Auditing Research (4 hrs)
Accounting & Auditing Retreat (8 hrs)
Single Audit and Audit Software Efficiencies
What the GDPR Will Mean to Global Businesses
Threat Intelligence: How to Identify the Attacks that Matter Most
The State of Cybersecurity: An ISACA Perspective (three classes)
Social Engineering: Placing Obstacles on the Path of Least Resistance
Preparations Required in 2016 for Effective Breach Investigations
Prediction: Security Moves from Barrier to Main Benefit of Cloud Adoption
Flipping the Economics of Cyber Attacks
Cybersecurity: e-Commerce, Governance and Applied Certifications
A Critical Input and Output for Fast-Tracking Your Career
Understanding How Machine Learning Defends Against Zero-Day Threats
Top 10 Zero-Day Exploits of 2015
PCI DSS: Developing Robust Trojan Defenses
EU Regulation's Impact on Cyber Security - What is "state of the art"?
The Inverted Cloud of Operability
Protecting the Software Defined Data Center
Mitigate Attacks on Test and Development by Masking Sensitive Data
How to Get Away With Data (Exfiltration)
Ransomware: Breaking the Criminal Business Model
Protecting and Recovering Encrypted Data in Today's World
Key Lessons from the IT Audit Director Forums
Advancing your IT Audit Skills

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS



CAITLAN WALKER, CPA MANAGER (SINGLE AUDIT)

As a certified public accountant in the state of Florida, Caitlan serves as an auditor and trusted advisor to government entities, nonprofit organizations, and privately-held entities. As a result of her experience, she serves as a key member of the firm's Government and Nonprofit Services Teams.

Although Caitlan serves clients in a broad range of industries, her specialty is performing single audits and compliance testing for government entities. She also works extensively with transportation authorities and governments that operate mass transit systems. Additionally, she serves in a consulting capacity to help these entities better prepare for their external audits and preparation of financial statements.

MEMBERSHIPS

- | | |
|--|--|
| American Institute of Certified Public Accountants (Member of the Government Audit Quality Center) | Volusia Young Professionals Group (Former Board Member) |
| Florida Institute of Certified Public Accountants (State & Local Government Section) | Strategic Nonprofit Alliance Partnership, Inc., (Member) |
| Volusia/Flagler Chapter of the Florida Government Finance Officers Association | Susan G. Komen Race for the Cure (Volunteer) |
| Volusia League of Cities | Beta Alpha Psi (Member) |
| Space Coast League of Cities | Zeta Tau Alpha, Stetson University Chapter (Financial Advisor) |

RELEVANT GOVERNMENT EXPERIENCE

- | | |
|-----------------------|----------------------------|
| <u>Municipalities</u> | Palm Coast |
| Avon Park | Port Orange |
| Bunnell | Titusville |
| Cape Canaveral | <u>Counties</u> |
| DeLand | Union |
| Edgewater | Volusia |
| Green Cove Springs | <u>Transportation</u> |
| Lake Helen | Space Coast Area Transit |
| Melbourne Beach | Space Coast Transportation |
| New Smyrna Beach | Planning Organization |
| Ormond Beach | |

(Caitlan's full experience list is available upon request.)

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

Caitlan received a Master of Accountancy and graduated Cum Laude with her Bachelor of Science degree in Business Administration from Stetson University. She has exceeded the CPE requirements of the State Board, with classes specific to governmental and nonprofit auditing and as required by the U.S. Government Accountability Office.

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS

CAITLAN WALKER, CPA
MANAGER (SINGLE AUDIT)

CONTINUING PROFESSIONAL EDUCATION

CPE COURSE TITLE
A&A Retreat (8 hrs)
Annual Governmental GAAP Update
Cybersecurity Panel
Morning Announcements & Auditing Standards Update
AICPA Independence Exposure Draft: Entities Included in State and Local Government Financial Statements
Sampling Techniques
Top 10 Issues Auditors Should Focus On- GASB
OPEB Part II: Auditing OPEB Plans Under GASB 74
Uniform Guidance: Auditor Lessons Learned
OPEB Part 1: Accounting
Common Financial Reporting Deficiencies
Recent GASB Implementation Guidance-Beyond the Original Pronouncement
Horizon Topics from GASB
2017 OMB Compliance Supplement and Single Audit Update
Annual A&A Update (8 hrs)
Compliance Auditing (8 hrs)
Developing and Reporting Audit Findings
Uniform Guidance Considerations: Challenging Compliance Areas
Revenue Recognition - Pt 2
Revenue Recognition - Pt 1
Accounting & Auditing Retreat (8 hrs)
Annual Governmental GAAP Update
IN FOCUS: FASB Accounting Standards Update on Not-for-Profit Financial Statements
GFOA Quarterly Seminar: Sept 9 2016
Sampling in a Government Environment (Single Audits, Financial Statement Audits)
Tips for Conducting an Efficient Single Audit

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS

CAITLAN WALKER, CPA
MANAGER (SINGLE AUDIT)

CONTINUING PROFESSIONAL EDUCATION (CONTINUED)

CPE COURSE TITLE
How to Prepare for QCRs, Internal Inspections and Peer Reviews
Common Complex Accounting Issues
What's New With the Auditing Standards Setters
Morning Announcements & Introduction & The Audit Risks of Cybersecurity
Fraud Risks in the SLG Environment
Uniform Guidance Experiences in Implementation
Jumping Into the Uniform Guidance Audit Requirements
What's New in the Federal Clearing House
GASB: The Current State of Affairs and Looking Forward
Annual A&A Update

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS



ANTHONY WALSH, CPA SENIOR ACCOUNTANT

In his tenure with the firm, Anthony has worked on audits for a diverse group of government entities, nonprofits, direct service organizations, foundations, and athletic associations. His emphasis has been in investments and single audit work.

Prior to joining James Moore, Anthony spent several years on higher education accounting work at Stetson University while earning his undergraduate and graduate degrees. His focus was on enrollment management and financial aid processes.

RELEVANT GOVERNMENT EXPERIENCE

Municipalities

Astatula
Cape Canaveral
DeLand
Edgewater
Green Cove Springs
High Springs
Lake Helen
Malabar
Melbourne Beach

Ormond Beach

Port Orange

St. Pete Beach

Titusville

Welaka

Counties

Baker

Union

Volusia

(Anthony's full experience list is available upon request.)

MEMBERSHIPS

American Institute
of Certified Public
Accountants
(Member of the
Government Audit Quality
Center)

Florida Institute of
Certified Public Accountants
(State & Local Government
Section)

Florida Government
Finance Officers Association
(FGFOA)

Big Bend Chapter of the
Florida Government
Finance Officers Association

Strategic Nonprofit Alliance
Partnership (SNAP), Inc.

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS

ANTHONY WALSH, CPA
SENIOR ACCOUNTANT

CONTINUING PROFESSIONAL EDUCATION

CPE COURSE TITLE
Government Audits: Efficiencies, Best Practices and Common Deficiencies Part 1
Annual A&A Update (8 hrs)
Risk Based Auditing (8 hrs)
Compliance Auditing (8 hrs)
Accounting & Auditing Research (4 hrs)
Preparing Financial Statements (4 hrs)
Basic Auditing II (8 hrs)
Single Audit Fundamentals, Part 3: Understanding and Testing Compliance Requirements
Single Audit Fundamentals, Part 4: Overview of Single Audit Reporting Requirements and Resources
Single Audit Fundamentals, Part 2: The Mysteries of Major Program Determination
Single Audit Fundamentals, Part 1: What is a Single Audit? A Basic Background and Overview

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS



DAKOTA SPENCER, CPA SENIOR ACCOUNTANT

Dakota has over three years of audit and single audit experience. He has worked with a wide range of clients including government entities, nonprofits, higher education organizations, healthcare companies, and commercial businesses. He is a key member of the firm's Government Services Team and Accounting & Auditing Team.

MEMBERSHIPS

American Institute of Certified Public Accountants
(Member of the Government Audit Quality Center)

Florida Institute of Certified Public Accountants
(State & Local Government Section)

Strategic Nonprofit Alliance Partnership (SNAP), Inc.

RELEVANT GOVERNMENT EXPERIENCE

Municipalities

High Springs

St. Marks

Governmental Districts

Southwest Florida Water Management District

(Dakota's full experience list is available upon request.)

EDUCATION & CONTINUING PROFESSIONAL EDUCATION

Dakota received his Master of Accountancy and his Bachelor of Business Administration from Kansas State University. He has exceeded the CPE requirements of the State Board, with classes specific to nonprofit and governmental auditing and as required by the U.S. Government Accountability Office.

Partner, Supervisor, and Staff Qualifications and Experience

RÉSUMÉS

DAKOTA SPENCER, CPA
SENIOR ACCOUNTANT

CONTINUING PROFESSIONAL EDUCATION

CPE COURSE TITLE
Government Audits: Efficiencies, Best Practices and Common Deficiencies Part 2
Government Audits: Efficiencies, Best Practices and Common Deficiencies Part 1
Basic Auditing II (8 hrs)
Preparing Financial Statements (4 hrs)
Accounting & Auditing Research (4 hrs)
PPC's Guide to Preparing Governmental Financial Statements-Course 3
GASB 75, OPEB Implementation - Accounting and Auditing Considerations (IW-704)
Fraud Auditing and Investigation
Multiple-Element Revenue Arrangements (Self-Study)
Analytical Fraud Detection
2016 A&A Annual Update
Audit Level 2 - July '15 Group A
Accounting Standards Update: 2015-02 Consolidation (IW-517)
Professional Ethics: The AICPA's Comprehensive Course
2016 Annual AICPA Employee Benefit Plan Conference Update (Self Study)
New In-Charge Training (Local Office)

Partner, Supervisor, and Staff Qualifications and Experience

CONTINUING PROFESSIONAL EDUCATION

James Moore provides extensive training programs to ensure that our staff obtains the best Continuing Professional Education (CPE) possible. **James Moore University** was created in 1999 to develop structure and standardization of CPE based on an individual's public accounting experience, level, area of concentration, and office location. **If individuals are involved in governmental accounting, a significant percentage of their CPE is attained in relevant governmental accounting courses.** The members of James Moore elected a Board of Trustees for **James Moore University** consisting of the Managing Partner and Partner-in-Charge of Accounting and Auditing (James Halleran, your Lead Partner), Tax, Technology Solutions Consulting, and Accounting and Controllership with the provision that each of the firm's offices must have representation. Annually, a Chairman of the Board is elected by the firm's members. The Board has set certain goals for James Moore University, as follows:

Continuing Goals:

- Emphasis on technical training
- Identification of specific skills expected of personnel at the 0-5 year experience level
- Identification of specific training to provide personnel with the required skills
- Identification of specific training required to maintain existing skills
- Implementation of a training program with existing resources
- Encourage input from all personnel
- Prepare or acquire lesson plans for critical courses
- Develop system for retention and re-use of lesson plans
- Identify firm-wide vs. local office courses
- Identify qualified instructors
- Set time-tables to begin expanded program
- Adopt policies for external training

Long-Term Goals:

- Begin emphasizing training beyond technical (leadership, advanced marketing and sales, industry-specific, etc.)
- Develop annual curriculum (level-specific)
- Increased involvement by Mentors with external training
- Identify skills expected of personnel with more than five years' experience
- Identify specific training to provide persons with more than five years' experience with the skills needed

Our firm has adopted training policies that encourage development of skills useful to the office to which our experienced personnel are assigned (as well as the firm as a whole). We encourage all our personnel, and more particularly our experienced personnel, to develop an Individual Training Program (ITP) in conjunction with developing targets and goals with his or her Career Advisor. ITPs are for planning individual needs for November 1 to October 31 of each year, and are approved by the Partner-in-Charge of the office (emphasizing local office needs) as well as the Partner-in-Charge of the practice area in which the individual practices (emphasizing required technical skills and the need for firm-wide skills in certain areas).

Partner, Supervisor, and Staff Qualifications and Experience

HIRING PHILOSOPHY & STAFF CONTINUITY

Hiring Philosophy

The primary asset of any business is the quality and skill of its employees. Our firm employs top professionals with diverse accounting, financial, and personal backgrounds. All professional staff members are college graduates and most are CPAs. We recruit from universities and hire individuals in the upper 25% of their graduating class. Additionally, a substantial portion of our accountants have worked with national firms, providing additional training and experience to our firm.

As we hire top professionals throughout the state, we sometimes draw from multiple offices to ensure we assemble the best team for each engagement. This ultimately adds value to our partnership with clients. We have provided a breadth of engagement team members in this proposal to support your specific needs.

Continuity

We understand the benefit of continuity of all engagement personnel year after year. So we make every attempt to utilize the same personnel, which provides an intangible benefit to our clients and reduces the disruption to our client's operations.

Your engagement team will remain as consistent as possible and will always include experienced individuals who are knowledgeable about government entities. ***We do not believe it is your responsibility to train our staff.*** If changes to the engagement team become necessary, we will submit our request in writing for your approval.

Retention

Our staff turnover is very low compared to most CPA firms, averaging approximately 10% for all employees over the past three years. While we cannot guarantee the same individuals will be assigned to an engagement year after year, we do recognize the importance of assigning experienced staff to engagements. Each individual assigned has experience serving comparable organizations, has fund accounting and auditing experience, and has experience with nonprofit corporation tax returns.

Communication

To ensure that you receive continuous, client-centric service, our partners, managers, and staff will maintain open communication with the City of Gainesville not only for personnel changes, but for concerns throughout the year whenever necessary. These meetings will be held at a time convenient for you, causing minimal disruption to your organization. All management personnel with James Moore will be available for telephone calls, in-person meetings, and specific inquiries. One or more management personnel will be available for meetings with 24-hour notice.



Conflict of Interest

ATTACHMENT A

ATTACHMENT A



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.

James Moore & Co., P.L.
NAME OF BUSINESS

Sworn to and subscribed before me

BY: James Halleran
SIGNATURE

this 28th day of June, 2018 cc.

James Halleran, CPA, Partner
NAME & TITLE, TYPED OR PRINTED

Carol Ann Cini
Signature of Notary
Notary Public, State of Florida

5931 NW 1st Place
MAILING ADDRESS

Personally Known
OR
Produced Identification PERSONALLY KNOWN

Gainesville, Florida 32607
CITY, STATE, ZIP CODE

Type: N/A

(352) 378-1331
TELEPHONE NUMBER

DUNS Number: 09-627-2292

(352) 372-3741
FAX NUMBER

Company Tax ID # 59-3204548

James.Halleran@jmco.com
EMAIL ADDRESS



Specific Audit Approach

AUDIT APPROACH & PROCESS

UNDERSTANDING OF THE SCOPE OF SERVICES TO BE PERFORMED

We understand the work to be performed, including an examination of financial statements, a financial audit and a compliance audit required by the Federal Uniform Grant Guidance and Rules of the Auditor General.

LEAN CULTURE

James Moore has adopted a Lean culture, developing Gold Standards that require we provide the best client-centric service possible. We have implemented Gold Standards for each phase of the audit process. As we go through each phase of the audit, we ask ourselves:

1. Does this provide value to our client?
2. Does this provide value to James Moore?
3. Does this meet a regulatory standard?

If a procedure or task does not meet one of these requirements, we do not spend our time on it and instead refocus our efforts to something that is of value to the client. Much of that focus ensures **frequent communication throughout the year**, which helps us to develop a robust risk assessment tailored to your organization, as well as serve as trusted advisors while business decisions are being made. We have found there are less surprises and work loops later in the process as a result of effective planning. For the purposes of this proposal, we summarized our audit process into three distinct phases: (1) Planning; (2) Fieldwork; (3) Reporting. A brief description of each phase is included on the following pages.



AUDIT APPROACH & PROCESS

Our methodology has been developed to comply with generally accepted auditing standards promulgated by the AICPA's Auditing Standards Board (U.S. GAAS) and, when applicable, Generally Accepted Government Auditing Standards (GAGAS). These auditing standards establish the overall objectives of the independent auditor and explain the nature and scope of an audit, and are also designed to enable the independent auditor to meet those objectives. The auditing standards stipulate the general responsibilities of the auditor, as well as the auditor's further considerations relevant to the application of those responsibilities to specific topics.

Additionally, as significant Federal and State grant expenditures are anticipated to continue, your audit is also subject to OMB Uniform Grant Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*, as well as the Florida Single Audit Act.

Specific Audit Approach

AUDIT APPROACH & PROCESS

PLANNING

Continuance Considerations: Occurs 4-6 months before year-end. We consider items such as:

- Feedback received from previous audit exit conferences with management
- Meeting with management to discuss any significant or unusual activities that have occurred during the year or that are expected to occur within the year.

Pre-planning Conversations: Occurs 1-3 months before year-end. We inquire about items such as:

- Changes to intended services desired from our firm or the intended use of the financial statements
- Changes in management or other key staffing areas
- Impact of any recent accounting standards

These items are important for us in proactively planning for the nature, extent, and timing of the audit, but they also help us in serving as advisors, as well. All relevant conversations are shared with key engagement team members in a timely manner so that the entire team remains updated.

Formal Planning and Interim Procedures: Occurs near year-end. Procedures include:

- Establish preliminary planning materiality
- Develop detailed audit plan, to include:
 - Assessment of risk at the financial statement account balance level
 - Plan tests of controls, tests of compliance and substantive procedures
 - Communicate audit plan with all members of engagement team
- Perform initial data extraction analysis of key accounts and transaction classes
- Perform tests of controls and compliance
- Evaluate results of testing and, if necessary, modify the audit plan.

Internal controls are the steps put in place to provide reasonable assurance that the organization will achieve its objectives. These objectives fall into three categories:

1. Financial reporting
2. Operations
3. Compliance with laws and regulations.

Obtaining an understanding of the entity's internal controls is a fundamental part of understanding the entity and its environment. Although the process for obtaining an understanding of the entity's internal control is addressed here as a separate process, it is part of our risk assessment and may be performed concurrently with other risk assessment procedures.

The primary reason for understanding the entity's internal controls is the same as performing other risk assessment procedures: (1) to assess the risk of material misstatement, and (2) to design and perform further audit procedures.

Our understanding of the internal controls will include the following:

- The five interrelated components of internal control: (1) control environment, (2) risk assessment, (3) information and communication systems, (4) control activities, and (5) monitoring;
- The entity's selection and application of accounting policies; and
- The entity's use of information technology (IT).

In addition, we will develop an understanding of how the entity selects and applies its accounting policies and consider their appropriateness. This understanding will include (1) methods of accounting for significant and unusual transactions,

Specific Audit Approach

AUDIT APPROACH & PROCESS

(2) the effects of significant accounting policies in emerging or controversial areas for which consensus or authoritative guidance is lacking, (3) identification of new financial reporting standards and regulations pertinent to the entity, including how the entity will implement them, and (4) changes in the entity's accounting policies, including consideration of the reasons for, and the appropriateness of the changes.

The understanding of internal controls will include, at a minimum, the following:

- For significant classes of transactions: An understanding of the entity's processes and controls over the initiating, authorizing, recording, processing, and reporting of transactions.
- For material accounts: An understanding of reconciliation controls related to material accounts. We will develop our understanding of reconciliation controls related to material accounts even if the account is not part of a significant class of transactions. For example, we may not consider the property account to be a part of a significant class of transactions for a particular entity, but if the property account is material, we will still gain an understanding of applicable reconciliation controls.
- For significant or fraud risks: An understanding of the controls related to that specific risk.

We cannot evaluate the design of the controls by assessing individual controls in isolation. Rather, we will assess the controls in a transaction cycle as a group, as follows:

1. Obtain an understanding of the processes and flow of information through the transaction cycle.
2. Determine what can go wrong within the transaction cycle.
3. Determine whether the controls are sufficient to address the instances of what can go wrong within the transaction cycle.

In determining whether the controls in a process are designed effectively, we will use a top-down approach: one in which we first consider the design of entity-level controls relevant to the process and then consider the activity-level controls. The entity-level controls that generally have the most direct impact on the function of the activity-level controls are the controls related to monitoring and general controls for IT. The effectiveness of activity-level controls is significantly affected by the effectiveness of entity-level controls. For example, an entity may have poor segregation of duties in the accounts payable/cash disbursements area and may compensate for this deficiency through a thorough review and approval of each disbursement. If the entity has an effective control environment, general controls for IT that limit access to accounts payable applications to one or a few people, and monitoring controls to ensure that the review and approval process is functioning correctly, we may determine that controls over the accounts payable/cash disbursements function are adequately designed. On the other hand, if the entity does not have a strong control environment and does not monitor the review and approval process, we would conclude that controls over the accounts payable/cash disbursements process are not designed effectively.

Evaluating the design of internal controls requires experience and familiarity with accounting and financial reporting systems. The auditors obtaining an understanding of your internal controls will have sufficient knowledge and experience to effectively accomplish the objectives of this process.

During the Planning Phase the audit request list is updated based on our customized risk assessment. The request list is discussed with management at least 30 days before final fieldwork begins. We only ask for what we need, nothing more. A timeline of deliverables is agreed upon with management to ensure that fieldwork objectives and deadlines are met.

The request list also serves as an inventory of items. As you upload documents to our secure client portal, they are marked as "received" on the request list so all engagement team members are aware of what has been received and what is outstanding. Two weeks before final fieldwork, the Engagement Director or Audit Senior Accountant will follow up with management to make sure there are no questions or delays anticipated.

Please note: All planning work, including our risk assessment and tailored audit procedures, is completed and reviewed by the Partner using our collaborative review process before final fieldwork begins.

Specific Audit Approach

AUDIT APPROACH & PROCESS

FIELDWORK

Specific procedures are tailored according to the risk assessment, using information gathered during the Planning Phase. We follow a collaborative review process. As audit work is performed, the Engagement Director and Partner are performing their review regularly, so that any comments can be discussed with the engagement team during fieldwork. Each member on the engagement team takes ownership and responsibility for the entire engagement. We have found this provides for a better quality output from the start; no additional clean-up following completion of fieldwork is needed to make our audit documentation meet required standards. When we leave the field, our goal is to have no or a minimal number of open items and a draft of the financial statements. Items completed during fieldwork include:

- Perform substantive testing of account balances
- Perform analytical procedures
- Draft the audit report and management letters

REPORTING

- Final review of the audit report and financial statements by Lead Partner
- Final review by Quality Control Review Partner
- Summarize results of work and findings
- Obtain management representations
- Engagement reporting to management and those charged with governance
- Exit conference with management to obtain feedback on the audit

Since we communicate regularly throughout the audit process, there will be no surprises when we issue our reports. The reports we issue will include:

- Our report on the financial statements
- Our report on internal control over financial reporting and on compliance and other matters
- If applicable, our report on compliance for each major federal program and state project and on internal control over compliance
- Our communication with those charged with governance
- Our management letter required by Chapter 10.550, Rules of the State of Florida, Office of the Auditor General

In addition to an exit conference with management, we encourage your governing/board members to meet with us prior to our formal presentation so we can go over all aspects of the audit report (including our findings and recommendations). We have found these meetings to be extremely beneficial in ensuring all of your questions and concerns are addressed, as well as foster meaningful communication between you and us.

Specific Audit Approach

AUDIT APPROACH & PROCESS

Staffing Assignments and Levels

The following staff levels are to be designated to each proposed segment of the engagement:

	PRELIMINARY PHASE	INTERIM PHASE	SUBSTANTIVE PHASE	COMPLETION & REPORTING PHASE
Partners	✓	✓	✓	✓
Manager	✓	✓	✓	✓
Senior Accountant	✓	✓	✓	✓
Associate/Staff Accountant	-	✓	✓	-
Technology Solutions Consulting	-	✓	-	-
Administrative	-	-	-	✓

Statistical Sampling

Individual sample sizes and tests will be selected based on the unique controls of significant transaction processes tested during the Preliminary Phase. Typically, such sample sizes will amount to no fewer than 40 transactions per process. While individual transactions are selected through sampling as a means of testing controls, our interim and year-end procedures will include significant data extraction procedures, which allow for an assessment to be performed of all transactions. Some audit areas in which sampling and/or data extraction procedures will be performed include non-payroll cash disbursements, payroll, and growth and resource management, among others.

Extent of Computer Software

We anticipate using our and your technology to the maximum extent possible in conducting our audits. To the extent possible, we will request schedules and other information in electronic form, either in spreadsheet format or as a direct download of information from your software. Such information expedites reviewing, sorting, and sampling and saves time for your staff because reports do not have to be derived manually or printed in bulk.

Our firm uses ProFx Engagement Software, which means we are nearly paperless. Use of this software enables us to perform a more meaningful audit, because our time can be spent on more important audit procedures as opposed to balancing out manual workpapers, posting manual adjusting entries, etc.

Type & Extent of Analytical Procedures

Analytical procedures are an additional integral part of our typical audit plan for you. In addition to our sampling and data extraction (sometimes in advance of such procedures as a means of identifying areas to focus on in data extraction efforts), analytical procedures serve as a key procedure that can indicate areas in which unusual activity may have occurred. While extensive analytical procedures are performed over the financial information, we also incorporate non-financial information to aid in our assessment of financial activity.

Specific Audit Approach

AUDIT APPROACH & PROCESS

Internal Control Structure

Walkthroughs of key internal control processes will be performed on an annual basis to document a thorough understanding of your internal control structure and assess any changes to internal controls. These walkthroughs will be performed in person with appropriate personnel. Additionally, as discussed earlier, the documentation of every internal control process is prepared and/or reviewed by at least one individual who is certified in Lean Six Sigma. While the primary goal of all internal control systems auditing is centered around the sufficiency of the controls, every process will be considered at a high level from an efficiency perspective in an effort to provide recommendations for any potential efficiencies that may be achievable.

Determining Laws & Regulations Subject to Testing

As part of obtaining reasonable assurance about whether your financial statements are free from material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. The identification of items deemed material for testing may arise from the reading of your debt agreements, grant agreements, minutes, inquiries of your management or legal counsel, or any other audit procedures.

Drawing Audit Samples

While some compliance tests are performed on an annual basis, the sizes of samples in any additional tests over compliance for larger populations could vary significantly depending on the nature, extent, and frequency of items in the total population. Any required sampling will be conducted in accordance with the applicable professional standards, as well as auditor judgment.



Specific Audit Approach

USE OF TECHNOLOGY

James Moore employs the use of CCH ProSystem Fx Engagement, a fully integrated, paperless audit and accounting software that enables audit firms to increase efficiency by automating workpaper preparation, management and workflow. We also employ paperless document storage for our tax return preparation processes.

The greatest efficiency in the use of ProSystem Fx Engagement is its capability to import and export client balances, data, and files from accounting software, Microsoft Word and Excel, as well as Adobe PDF software. Our experience is that the use of paperless technology contributes to the overall productivity and efficiency from the audit client's point of view.

We also use IDEA Data Analysis Software for various audit tests. This software enables us to download data directly from your accounting system, test 100% of selected transactions in certain instances, and apply Benford's Law (a statistical approach that highlights unusual transactions) and numerous other audit tests. We use this software to test cash disbursements, receivables, payroll, and journal entry transactions.

We anticipate using technology to the maximum extent possible in conducting our audits. We will request all schedules and other information in electronic form, either in spreadsheet format or as a direct download of information from your accounting system. This information expedites reviewing, sorting, and sampling and has proven to save time for your staff when reports do not have to be derived manually or printed in bulk.

During our audit engagement, our hardware and software information systems consultant professionals will be involved, helping our team to fully understand your hardware, software, and network environment. The importance of understanding your technological environment cannot be stressed enough. In addition to being required under Generally Accepted Auditing Standards, this knowledge allows us to fully consider the security and key controls of your technological environment, and the integrity of data to design the best and most efficient manner in which to audit individual transactions and account balances overall.

Communication

The engagement team has the capability to communicate via Skype for Business instant messaging software that allows users to chat either through typing or face-to-face video conferencing. It also allows users to share applications or screens, thereby allowing those who are reviewing materials to see a "live" screen. Having these communication tools in place helps to supervise the engagement team and address the engagement team's needs in a timely manner.

In addition, our firm created a Client Portal to provide our clients with a centralized, secure, location to upload and download documents. Several clients also requested this location be used to store electronic copies of documents they need the most (e.g., tax returns, financial statements, etc.). The firm's Client Portal is an extension of a secure method we have used throughout the past few years to send emails and sensitive documents (Sharefile).



Proof of Professional Liability Insurance

COVERAGE SUMMARY

James Moore maintains insurance coverage for workers' compensation, general commercial liability, and professional liability. Listed below are the descriptions of these coverages. Copies of the declaration pages from current policies can be found on the following pages.

James Moore Workers' Compensation Insurance:

Producer - McGriff-Williams

Policy Date is from 10/31/2017 through 10/31/2018

Coverage amounts:

Bodily Injury by Accident: \$500,000 each accident
Bodily Injury by Disease: \$500,000 each employee
Bodily Injury by Disease: \$500,000 policy limit

James Moore General Commercial Liability Insurance:

Producer - McGriff Williams Insurance

Policy Date is from 10/31/2017 through 10/31/2018

Coverage amounts:

Each Occurrence: \$1,000,000

Aggregate: \$2,000,000

NOTE: This policy also includes Automobile Liability

Combined Single Limit: \$1,000,000

NOTE: This policy also includes Excess/Umbrella Liability:

Each Occurrence: \$4,000,000

Aggregate \$4,000,000

James Moore Professional Liability Insurance:

Producer - M.P. Caplice Insurance Group, LLC

Policy Date is from 7/5/2017 through 7/5/2018

Coverage amounts:

Each Occurrence: \$5,000,000

Annual Aggregate: \$5,000,000

James Moore Automobile Liability Insurance:

Producer - McGriff Williams Insurance

Policy Date is from 10/31/2017 through 10/31/2018

Coverage amounts:

Each Occurrence: \$1,000,000

Proof of Professional Liability Insurance

CERTIFICATES



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/7/2017

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

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

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 ADDRESS: mwi@mcgriffwilliams.com	
	INSURER(S) AFFORDING COVERAGE INSURER A : Depositors Insurance INSURER B : Allied Property and Casualty INSURER C : INSURER D : INSURER E : INSURER F :	NAIC # 42587 42579
INSURED James Moore & Co. P.L., Inc. 5931 NW 1st Place Gainesville FL 32607	MOORE-1	

COVERAGES **CERTIFICATE NUMBER:** 1594709349 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	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	ACBPPOD3036898989	10/31/2017	10/31/2018	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 - COMP/OP AGG \$ 2,000,000 \$
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			ACBPPOD3036898989	10/31/2017	10/31/2018	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			ACPCAP3036898989	10/31/2017	10/31/2018	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000 \$
A	<input type="checkbox"/> 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	ACPWCD3036898989	10/31/2017	10/31/2018	<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

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

CERTIFICATE HOLDER For Information Purposes	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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Proof of Professional Liability Insurance

CERTIFICATES



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/05/2017

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

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

PRODUCER Affinity Insurance Services 159 E. County Line Road Hatboro, PA 19040	CONTACT NAME PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS: INSURER(S) AFFORDING COVERAGE INSURER A: Continental Casualty Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:
INSURED James Moore & Co., P.L. 5931 NW 1 st Place Gainesville, FL 32607	NAIC # 20443

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB DED: RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	<input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y <input type="checkbox"/> N	N/A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			APL 625772965	07/05/2017	07/05/2018	\$5,000,000 per claim \$5,000,000 annual aggregate

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

CERTIFICATE HOLDER James Moore & Co., P.L. 5931 NW 1st Place Gainesville, FL 32607	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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External Quality Control Review

PEER REVIEW OVERVIEW

Quality Control

The firm has written procedures that address quality control with regard to independence, integrity, and objectivity; personnel management practices of hiring; assignment of personnel; professional development and advancement; acceptance and continuance of clients and engagements; engagement performance; and monitoring.

These procedures define the process to provide the firm with assurance that its personnel comply with applicable professional standards and the firm's standards of quality. It is our policy to follow the guidelines of the AICPA, FICPA, Financial Accounting Standards Board (FASB), Governmental Accounting Standards Board (GASB), and the Government Finance Officers' Association (GFOA).

Peer Review

James Moore is a member of the Center for Audit Quality of the AICPA, Private Companies Practice Section, Government Audit Quality Center, and Employee Benefit Plan Audit Quality Center. Our firm participates in the AICPA Peer Review Program triennially. We have participated in the peer review process since its initial year—long before it was required. The reviews are conducted by other certified public accounting firms and examine our systems of quality control for the accounting and auditing practice. Requirements under the Peer Review Program are stringent and provide for minimum standards in the following areas:

- Method of assigning personnel to engagements
- Hiring of qualified employees
- Supervision of staff personnel
- Independence policies & consultation policies (internal and external) on technical matters
- Continuing professional development and training
- Advancement and promotion of personnel
- Acceptance and continuance of clientele
- Inspection reviews of quality control policies & procedures

James Moore has successfully completed 13 triennial peer reviews with no letters of comment or deficiencies ever reported. We underwent our fourteenth peer review early this year, and the report is still pending final acceptance and approval by the AICPA. Our thirteenth peer review report, dated January 22, 2015, can be found on the following page.

You will note that our peer review notes a “pass” rating, which is the best rating awarded. This peer review included a review of governmental engagements. In the peer review process, the peer review team evaluates and tests compliance with the firm's system of quality control. Significant instances of noncompliance normally result in a qualified report. We are strong advocates of the peer review process and self-regulation within the profession. In addition, James Moore conducts peer reviews of other firms throughout the country.

Although receiving a “pass” rating on our peer reviews are a source of great pride to us, what does it mean to you? It simply means that James Moore has a system of internal control that maximizes the quality of its people, procedures, and its ultimate product. Our firm requires its professional personnel to approach all engagements with objectivity and fairness. Personnel are particularly sensitive to the requirement for confidential treatment of any information obtained during the course of the audit prior to release of audit reports.

Federal or State Desk Reviews, Field Reviews & Disciplinary Actions/Litigation

The firm has had no reports or records of substandard work. There have been no federal or state desk reviews or field reviews of its audits. There have been no disciplinary actions or litigation taken or pending against the firm or any partners or employees of the firm by state regulatory bodies or professional organizations within the last three years or in the history of the firm.

SYSTEM REVIEW REPORT

January 22, 2015

To the Members
James Moore & Co., P.L.
and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) in effect for the year ended October 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, and examinations of service organizations (Service Organizations Control (SOC) 2 engagements).

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James Moore & Co., P.L. has received a peer review rating of *pass*.

Haddox Reid Eubank Betts PLLC

Jackson, Mississippi



Required Forms

DRUG-FREE WORKPLACE FORM


DRUG-FREE WORKPLACE FORM

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

James Moore & Co., P.L. 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 (James Halleran)
June 28, 2018
Date

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.

Required Forms

PROPOSAL RESPONSE FORM - SIGNATURE PAGE (EXHIBIT E) - PAGE 1

Exhibit E

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: James Moore & Co., P.L.

Proposer's Alias/DBA: N/A

Proposer's Address 5931 NW 1st Place

Gainesville, FL 32607

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

Name: James Halleran Telephone Number 386-257-4100 x.4434

Date: June 28, 2018 Fax Number 386-252-0209

Email address James.Halleran@jmco.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

Required Forms

PROPOSAL RESPONSE FORM - SIGNATURE PAGE (EXHIBIT E) - PAGE 2

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: _____

Title: Notary

(CORPORATE SEAL)

PROPOSER:



Signature

By: James Halleran

Title: CPA and Partner



Required Forms

ADDENDUM 1 SIGNATURE PAGE

CAUD-190002-DH
Professional Auditing Services

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: James Moore & Co., P.L.
BY: 
(James Halleran, CPA and Partner)
DATE: June 28, 2018

Addendum #1-2



Required Forms

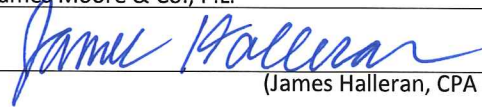
ADDENDUM 2 SIGNATURE PAGE

CAUD-190002-DH
Professional Auditing Services

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: James Moore & Co., P.L.
BY: 
(James Halleran, CPA and Partner)
DATE: June 28, 2018

Required Forms

ADDENDUM 3 SIGNATURE PAGE

CAUD-190002-DH
Professional Auditing Services

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:

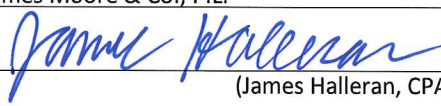
2. Question: What were the audit fees for the year ending 9/30/2014, 9/30/2015 and 9/30/2016 audits?
Answer: Audit Fees for General Government audit segment were:

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: James Moore & Co., P.L.
BY: 
(James Halleran, CPA and Partner)
DATE: June 28, 2018

Addendum #3-1

Required Forms

CITY OF GAINESVILLE BUSINESS TAX STATEMENT



CITY OF GAINESVILLE

Customer Copy

BUSINESS TAX STATEMENT

TAX YEAR BEGINS OCTOBER 1, 2017

AND ENDS SEPTEMBER 30, 2018

TREASURY DIVISION OF THE DEPARTMENT OF FINANCE

btmail@cityofgainesville.org

BUSINESS TAX NO.

15730

BUSINESS NAME AND MAILING ADDRESS

8/31/2017

JAMES MOORE & CO., P.L.
ATTN: JOSHUA KIMMELL
5931 NW 1ST PL
GAINESVILLE, FL 32607

BUSINESS LOCATION
5931 NW 1ST PL

BUSINESS PHONE
352-378-1331

BUSINESS E-MAIL
joshua.kimmell@jmco.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.

CATEGORY	DESCRIPTION	TAX/FEE
1000	STATE LICENSE/CERTIFICATION REQUIRED	\$0.00
1001	FICTITIOUS NAME REQUIREMENT	\$0.00
1870	ACCOUNTANT/AUDITOR	\$525.00
9905	PARTIAL PAYMENT	\$0.00
TOTAL TAX DUE ON OR BEFORE 10/2/2017		\$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.com> (OR SF "ONLINE SERVICES"), OR
2. IN PERSON OR COURIER DELIVERY AT CITY OF GAINESVILLE, UNIVERSITY AVE., 3RD FLOOR, GAINESVILLE, FL 32601. MONDAY THROUGH FRIDAY FROM 8AM TO 5PM (DO NOT ACCEPT 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:	Penalty	Total due
Received on or after October 3, 2017, but before November 1, 2017	\$52.50	\$577.50
Received on or after November 1, 2017, but before December 1, 2017	\$78.75	\$603.75
Received on or after December 1, 2017, but before January 1, 2018	\$105.00	\$630.00
Received on or after January 1, 2018	\$131.25	\$656.25

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 btmail@cityofgainesville.org or call 352-334-5024

Thank you for doing business in the City of Gainesville!

Required Forms

ZONING COMPLIANCE PERMIT

James Moore has a zoning compliance permit already on file; we did not have a copy at our office, however, so we completed the online form provided to us by Francine N. Sutton on June 25. The following pages document the approval confirmation for this form.

Hoge, Michael J.

ZC-18-00179

JUN 26 2018

From: Mimms, Dean L.
Sent: Tuesday, June 26, 2018 10:41 AM
To: Hoge, Michael J.
Cc: Sutton, Francine N; Paulson, Kara P
Subject: RE: Zoning Verification Form - Charles Westfall

That was easy – thanks for making it so!

Dean

Dean L. Mimms, AICP, Planning Consultant
Department of Doing
City of Gainesville, FL
PO Box 490, Station 11
Gainesville, FL 32627
(352) 393-8688 direct. Main no. (352) 334-5022
mimmsdl@cityofgainesville.org

From: Hoge, Michael J.
Sent: Monday, June 25, 2018 4:53 PM
To: Mimms, Dean L.
Cc: Sutton, Francine N; Paulson, Kara P
Subject: FW: Zoning Verification Form - Charles Westfall

From: Charles Westfall [<mailto:cogplanning@cityofgainesville.org>]
Sent: Monday, June 25, 2018 4:44 PM
To: COGPlanning
Subject: Re: Zoning Verification Form - Charles Westfall

Required Forms

ZONING COMPLIANCE PERMIT



Zoning Verification Form

Name of Business James Moore & Co., P.L.

Business Address Street Address: 5931 NW 1st Place
Zip Code: 32607

Business Phone # (352) 378-1331

Business Website www.jmco.com

Proposed Use of Premises or Business Type James Moore is a full-service, regional accounting and business consulting firm. Services offered include accounting & controllership, audit & assurance, tax consulting/preparation, business advisory, process improvement, human resources consulting, technology services consulting, and more.

Files May Be Uploaded to Assist Description

Business Mailing Address Street Address: 5931 NW 1 Place
State: Florida
Zip Code: 32607

Business Owner/Agent Charles Westfall

Owner/Agent Phone (352) 378-1331

Owner/Agent E-mail Chuck.Westfall@jmco.com

I understand that I must comply with the current Florida Building Code through the Building Inspections Department (352) 334-5050, the current Florida Fire Prevention Code through the Gainesville Fire Rescue Risk Reduction Bureau (352) 334-5065, and obtain any necessary permit for construction and remodeling.

I understand that I must obtain a Local Business Tax Receipt (Business License) through the Finance Department (352) 334-5024.

Required Forms

ZONING COMPLIANCE PERMIT

Signature
(depending on your
device, use your
mouse, stylus, or
finger to sign)



Parcel Number(s)	06655-027-004
Zoning District	OF
Use Classification	Office
Murphy Wellfield Protection	N/A
Wellfield Permit Required	No
Parking Standard for Vehicles	1 space per 300 SF
Parking Standard for Bicycles	10% of vehicle standard
Parking Standard for Motorcycle/Scooter	N/A
Comments or Conditions	
Reviewed By/Date	Dean Mimms, AICP, Planning Consultant. June 26, 2018

Appendix

IMAGE SOURCES

Cover Top Left Image:

Creative Commons [Online image]. Retrieved June 25, 2018
from [https://en.wikipedia.org/wiki/Lake_Alice_\(Gainesville,_Florida\)](https://en.wikipedia.org/wiki/Lake_Alice_(Gainesville,_Florida))

Cover Top Right Image:

Taken by Janice Kaplan on June 22, 2018

Cover Middle Image:

Taken by Janice Kaplan on June 22, 2018

Cover Bottom Image:

Taken by Janice Kaplan on June 22, 2018