



**RFP No. 2018-63  
PROPOSAL TO PROVIDE  
FINANCIAL AUDITING SERVICES TO:  
THE CITY OF NORTH PORT, FLORIDA**



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September 4, 2018 | 2:00 PM

**ELECTRONIC COPY**

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## TAB 1

### TRANSMITTAL LETTER





## Transmittal Letter

September 4, 2018

City of North Port, Florida  
Finance Department  
4970 City Hall Boulevard, Suite 337  
North Port, Florida 34286

Ladies and Gentlemen:

On behalf of Mauldin & Jenkins, we are excited about this opportunity to continue to serve the City of North Port, Florida (the “City”), in order to help meet the continuing challenges you face. We appreciate the opportunity to propose on providing audit services to the City, and we are pleased to submit a qualifications package to provide annual financial and compliance auditing services for the fiscal years ending September 30, 2018 through 2022 (five fiscal years).

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

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

- **Specific Governmental Experience:** Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years, and remain committed to serving this sector. We provide the following statistics related to our governmental practice:
  - Approximately 450 governmental entities served in the Southeast on an annual basis. Which includes over 100 municipalities.
  - 85,000 hours of service annually to governmental entities.
  - 90 full-time equivalent professionals with current governmental accounting experience.
  - We serve over 100 entities who receive the GFOA Certificate of Achievement for Excellence in Financial Reporting.
  - We serve over 140 entities requiring federal/state single audits annually.

Consequently, our Mauldin & Jenkins professionals are thoroughly versed in the City’s unique and complex functions, and we consistently provide the highest quality of service to our clients.

- **Experience with Notable Municipalities in the Southeast:** We are the current auditor of some of the most notable and recognized municipalities in the Southeast. In addition to the City, these clients include Naples and Pensacola, Florida; Augusta and Savannah Georgia; Charleston, South Carolina; and Tuscaloosa, Alabama.

- **Experienced Personnel:** The personnel included in this proposal for your engagement have numerous years of professional experience in the governmental sector and are dedicated to serving this industry. We make every effort to retain experienced and qualified staff which will assist in providing staff continuity. The quality of the proposed engagement team is the clearest evidence of our commitment to serve you.
- **Quality Client Service:** We pride ourselves in responding to the needs of our clients and meeting their deadlines. This responsiveness is not only the ability to meet specified audit deadlines, but also the ability to respond to other requests. These requests could be in the form of accounting advice throughout the year, assistance with bond offerings or in providing other professional services. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients.
- **Organized to Specifically Meet Your Needs:** Our partners, managers and seniors in the Firm's Governmental Practice Division spend 100% of their time serving governments. By structuring the Firm's Governmental Practice Division in such a manner, we are able to create efficiencies in the audit process which typically result in our total hours being significantly less than most other firms.
- **Education:** Presently, Mauldin & Jenkins clients have the opportunity to register and receive a minimum of sixteen hours of complimentary continuing education on an annual basis. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients. We believe education and training to be a key element of serving our governmental clientele. These classes are taught by Mauldin & Jenkins professionals, who also spend time each year teaching at various National and State Governmental Conferences.
- **Professional Leadership:** Along with being consistently ranked in the Top 100 by *Accounting Today* as well as *Inside Public Accounting* trade associations and magazines as one of the largest certified public accounting firms in the country, Firm personnel have held numerous professional leadership positions. This includes Chair of the Board of Directors of the American Institute of Certified Public Accountants (AICPA); members of the AICPA Government Quality Institute; Chairman of the AICPA Single Audit Task Force; and President of the Florida Institute of Certified Public Accountants. We use this experience to perform more effective and efficient audits for our clients.

We realize the difficulty in selecting an audit firm. By selecting Mauldin & Jenkins, you will continue to be provided excellent client service and operational best practices stemming from our service to hundreds of governmental entities. We understand the work requested and are committed to meeting your deadlines. This proposal represents a firm offer for 180 days. Thank you very much for considering our Firm and allowing us to present our proposal. As a partner of Mauldin & Jenkins, Wade Sansbury is authorized to bind and make representations for the Firm. He will be the ultimate party responsible for the quality of the report and working papers.

Sincerely,  
MAULDIN & JENKINS, LLC



Wade Sansbury, CPA, Partner  
Direct: 941-741-2255  
wsansbury@mjcpa.com

## **TAB 2**

### **EXPERTISE & EXPERIENCE**





## Organization and Size

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

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

**As noted in our transmittal letter, Mauldin & Jenkins provides over 85,000 hours of service to governmental entities on an annual basis. The Firm's governmental practice is the largest niche in the Firm representing approximately 25% of the Firm's total practice.** However, size and resources alone are not the most meaningful measure of success; in the end, our clients remain the best judges of Mauldin & Jenkins' value.

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

- **300,000** - approx. total hours of service provided annually to clients of the Firm
- **85,000** - approx. total hours of service provided annually to governmental clients of the Firm
- **40%** - percentage of governmental practice as compared to Firm's attestation practice
- **28%** - percentage of governmental practice as compared to Firm's overall practice
- **450** - approx. total governmental entities served in past three years
- **300** - approx. total number of Firm personnel
- **105** - total clients served who obtain the GFOA/ASBO Certificates
- **44** - total clients with publicly issued debts in excess of \$50 million
- **\$1.3 billion** - total assets of Florida pension plans currently audited by the Firm
- **52** - total number of Firm partners
- **11** - total number of full-time governmental partners & directors
- **11** - total number of full-time governmental managers
- **90** - total number of professionals with current governmental experience

## Serving Governments For Over 100 Years

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



As noted previously, Mauldin & Jenkins employs **22 partners, directors and managers** who dedicate **100%** of their time serving government clients and have a combined **330 years experience**. We also have numerous additional professionals with current experience (over 90) in providing services to governmental entities – many of whom spend their time exclusively on government clients. Mauldin & Jenkins' dedicated

professionals can bring a comprehensive understanding of the issues that face government entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.

The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our transmittal letter, we currently **serve approximately 450 governments in the Southeast.**

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

The Bradenton office will be the office providing services to the City, with no anticipated additional staff roles coming from our other offices. As noted previously, Mauldin & Jenkins has 90 professionals that are dedicated to serving governmental clients, all of which are available to the City.

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

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

### Relevant Experience with Governmental Audits

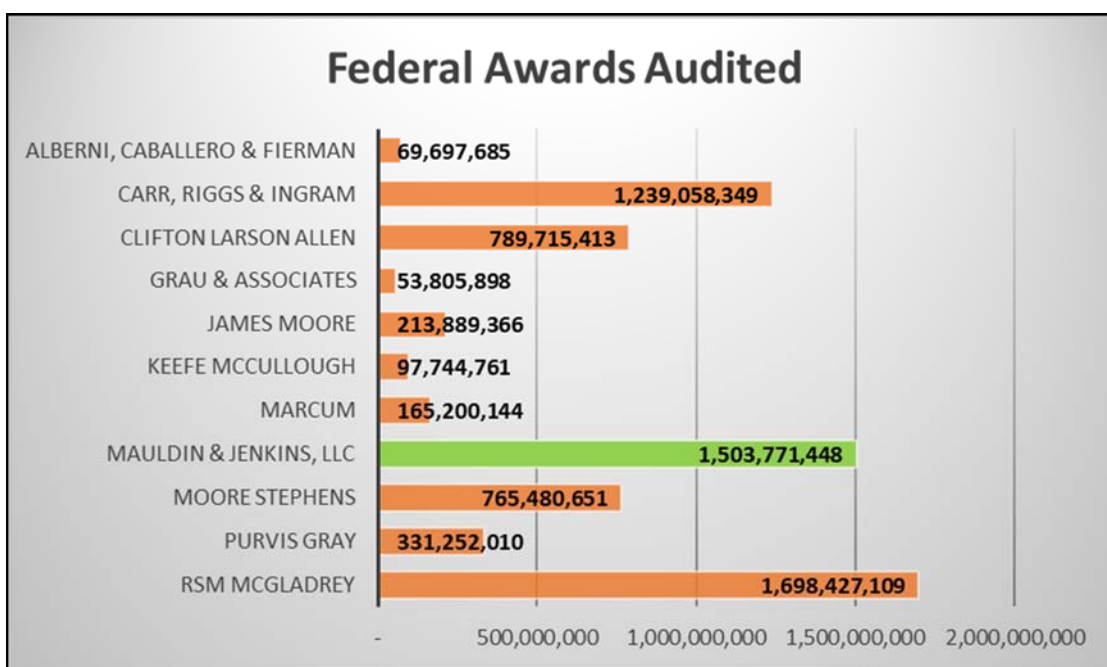
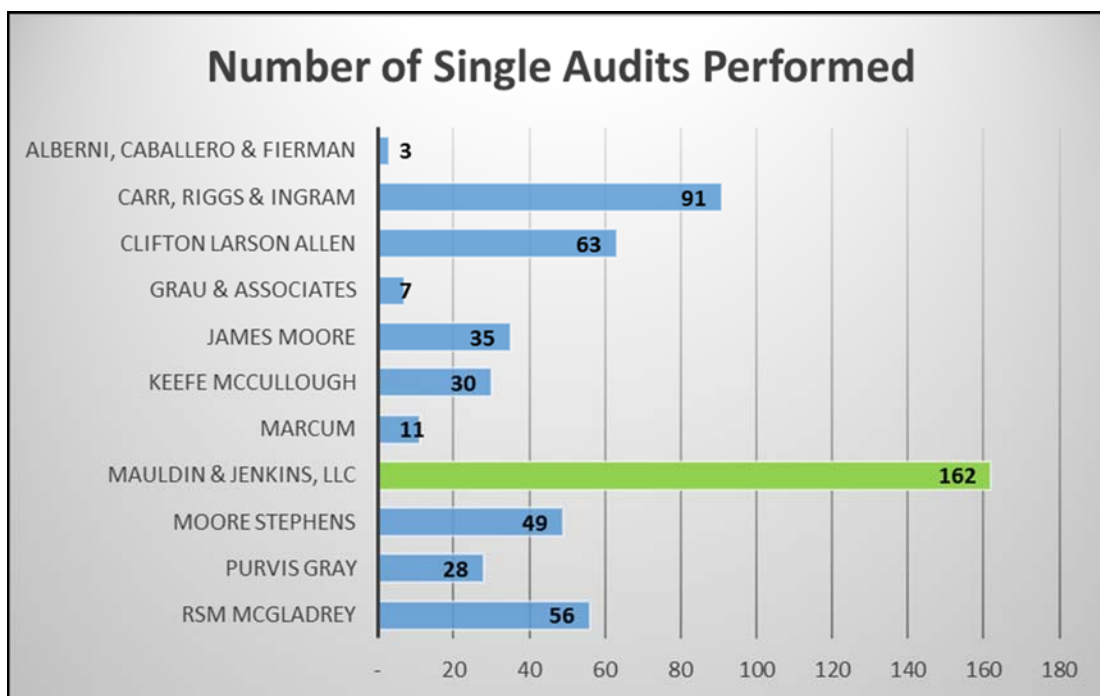
Mauldin & Jenkins has obtained significant relevant experience serving governmental entities over the years by serving a wide variety of governmental entities. Over the past five years, we have served 112 cities, 52 counties, 93 school systems, 42 state agencies, and over 150 special entities (special districts, authorities, commissions, etc.). We also are currently serving over 100 governmental entities who annually obtain the GFOA’s Certificate of Achievement for Excellence in Financial Reporting. We have the experience to perform governmental audits and have a history of providing timely services.



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

## Single Audit Experience

Mauldin & Jenkins is a leader in providing audit and single audit services to governmental and nonprofit entities in the Southeast similar to the City. As can be seen in the following tables, Mauldin & Jenkins audits a significant number of entities requiring single audits in the Southeast as well as a substantial dollar amount of federal awards expended. This demonstrates our firm's experience and ability to serve governmental and nonprofit organizations. We also have substantial experience performing Florida State single audits as required by the Florida Auditor General's office.



NOTE: The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year ends in calendar year 2016 (the last year for which complete information is available) for states in which our Firm is active.



## GFOA Certificate Program Experience

As noted elsewhere within our proposal, our Firm and our governmental partners all have extensive experience with helping our clients obtain and maintain the GFOA Certificate of Excellence in Financial Reporting Award. We also have extensive experience in preparing governmental financial statements in conformance with the Codification of Governmental Accounting and Financial Reporting Standards Board Pronouncements and Interpretations. We currently serve **105** entities that receive the GFOA Certificate. Wade Sansbury and Jennifer Ruffino-Cook, who we have listed as the intended partner and manager, have worked on several GFOA certificate clients over their careers. The listing below are clients they have served as the partner and manager responsible for the engagement. Each of these clients has obtained and maintained the certificate with Wade as the lead partner and/or Jennifer as the engagement manager.



1) Augusta	11) Hallandale Beach	21) Valdosta
2) Aiken	12) Longboat Key	22) Rockdale County
3) Beaufort	13) Marco Island	23) Central Savannah River Area
4) Bradenton	14) Morrow	24) Regional Commission
5) Charleston	15) Naples	25) Low Country Regional Transportation Authority
6) Conyers	16) North Port	26) South Florida Regional Transportation Authority
7) Cooper City	17) Peachtree City	27) Tampa Bay Water
8) Fayetteville	18) Pensacola	
9) Griffin	19) Pinecrest	
10) Haines City	20) Union City	

## Proposed Staffing

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

Team Member Name	Engagement Performance Roll	Years of Experience
Wade Sansbury, CPA	Engagement Lead Partner	22
Miller Edwards, CPA	Engagement Quality Assurance Partner	32
Jennifer Ruffino-Cook	Engagement Manager	8
Trey Scott, CPA	Assistant Engagement Manager	10
Jameson Miller	IT Consultant	11
Kris Trainor, CPA	Fraud Risk Consultant	22

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

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

### Joint Venture

Mauldin and Jenkins is not proposing as a joint venture with another firm and does not anticipate subcontracting any portion of the work. Our Firm has the resources and experience needed to complete the City's engagement and thus does not need additional resources from another firm.

### Similar Engagements with Other Governmental Entities

The following list some of the governmental audits performed in the past five years by the Bradenton office and are included within this proposal as references. Feel free to give any of these clients or any others listed within this proposal a call. The information below is intended to demonstrate that we understand the nature of the operations similar in size to the City and have relevant, current experience serving Florida governments. Mauldin & Jenkins brings to you, a Firm with vast resources of experienced people normally associated with larger national firms, but sensitivity to client service similar to that provided by many smaller firms. **We believe the City and Mauldin & Jenkins to be a good match.**

#### 1) City of Naples, Florida

<b>General Information</b>	City government with a population of approximately 21,000. City has assets of approximately \$304 million and annual revenues of approximately \$86 million. The City provides numerous services including: water & sewer, solid waste, stormwater, public safety, parks and recreation, community development, and other customary services.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of CAFR and Certificate of Achievement awarded by GFOA. Audit of 3 single employer DB Pension plans.
<b>Dates</b>	September 30, 2006 through present
<b>Partner/Manager</b>	Wade Sansbury/Daniel Anderson
<b>Total Hours</b>	500 hours
<b>Contact Information</b>	Mr. Gary Young, Deputy Finance Director - (239) 213-1815 - gyoung@naplesgov.com

## 2) City of Marco Island

<b>General Information</b>	City government with a population of approximately 16,700. City has assets of approximately \$412 million and annual revenues of approximately \$63 million. The City provides numerous services including: water, sewer, solid waste collection and disposal, public safety, parks and recreation, community development, and other customary services.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of CAFR and the maintenance of the GFOA Certificate.
<b>Dates</b>	2013 through present
<b>Partner/Manager</b>	Wade Sansbury/Daniel Anderson
<b>Total Hours</b>	500 hours
<b>Contact Information</b>	Guillermo Polanco, Finance Director - (239) 389-5016 - gpolanco@cityofmarcoisland.com

## 3) City of Haines City

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

## 4) City of Cooper City, Florida

<b>General Information</b>	City government with a population of approximately 34,000. City has assets of approximately \$128 million and annual revenues of approximately \$52 million. The City provides numerous customary services including: water, sewer, stormwater, public safety, and parks and recreation among others and maintains 3 single employer DB pension plans.
<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with the Uniform Guidance. Preparation of CAFR and the maintenance of the GFOA Certificate.
<b>Dates</b>	September 30, 2016 through present
<b>Partner/Manager</b>	Wade Sansbury/Trey Scott
<b>Total Hours</b>	350 hours
<b>Contact Information</b>	Sherry Walker, Finance Director - (954) 434-4300 ext 228 - Swalker@CooperCityFl.org



## Prior Engagements with the City

Mauldin & Jenkins has been the independent auditor for the City of North Port over the last five years. We have performed no other work for the City other than these services. See the table below for additional information.

<b>Scope &amp; Type of Engagement</b>	Financial audits and compliance audits in accordance with the Uniform Guidance. Preparation of CAFR and Certificate of Achievement awarded by GFOA.
<b>Dates</b>	Annual audit of the City's financial statements for the years ended September 30, 2013, 2014, 2015, 2016, and 2017
<b>Partner/Manager</b>	Wade Sansbury / Jennifer Ruffino-Cook
<b>Total Hours</b>	460 hours
<b>Contact Information</b>	Mr. Peter Lear, City Manager - (941) 429-7119 - plear@cityofnorthport.com Mr. Scott Skipper, Accounting Manager - (941) 429-7108

## External Quality Control Review

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

The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated October 30, 2017, our reviewing firm gave a rating of "pass" which is the highest form of assurance a reviewing firm can render on the system of quality control for our accounting and audit practice.

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

Also note, that as part of our quality control system, we perform internal peer reviews by office to ensure compliance with these standards during the two year break period between external peer reviews. Mr. Wade Sansbury, Mrs. Jennifer Ruffino-Cook, Mr. Trey Scott, Mrs. Alison Wester, Mr. Daniel Anderson, and Mr. Miller Edwards have all participated in this process. Additionally, we perform peer reviews for other firms across the country. As such, we have extensive knowledge and experience in this area which helps our Firm maintain sound quality control over our engagements.



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

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

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended May 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, an audit performed under FDICIA, and examinations of service organization's SOC 1 and SOC 2 engagements.

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

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

### Opinion

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

*PBMares, LLP*

PBMares, LLP  
October 30, 2017

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

Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past three years. Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past three years with any state or federal regulatory bodies or professional organizations.

### Litigation Against the Firm

Mauldin & Jenkins has not had any litigation filed against the Firm in the past three years related to the services we provide in the regular course of business. There has additionally been no litigation filed for any reason against the Firm over the past three years.



## **TAB 3**

### **PARTNER & SUPERVISORY STAFF QUALIFICATIONS & EXPERIENCE**



## Individual Resumes of Proposed Staff

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

### Wade Sansbury, CPA

Partner

Bradenton, Florida

941-741-2255

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

Wade Sansbury is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in Florida and Georgia. Wade is a partner who works exclusively in the governmental sector of the Firm's audit practice. Wade has over 20 years of experience serving governmental clients (including over 20 years of significant utility systems experience). Wade has been a Firm leader in auditing utility operations including municipal electric operations, water and sewer operations, and solid waste operations. This experience has included serving cities, counties, and special districts. Wade will have the overall engagement responsibility for the City including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the City. As the auditor in charge of the overall audit of the City, Wade meets the educational requirements under Florida Statutes, Chapter 11.45 as required by the RFP.



### Technical Experience

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

- City of Bradenton
- City of Haines City
- City of Hallandale Beach
- City of Marco Island
- City of Naples
- City of North Port
- City of Cooper City
- City of Pensacola
- City of Plant City
- South FL Regional Transportation
- Tampa Bay Water
- Village of Pinecrest

### Professional Associations and Education

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

Wade is currently serving as the Firm's Bradenton Office Managing Partner and is also a member of the Firm's seven member Executive Committee, which governs the actions and directions of the Firm. Wade also currently serves on the Bradenton Area EDC Investor Relations Committee. Note that Wade has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing comprehensive annual financial reports meeting all of the requirements of the GFOA certificate of excellence program. Wade also has extensive experience with multiple client computer systems and software and is a leader in the Firm for auditing such areas.

### **Audit Training**

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

- 2018 M&J Governmental Conference – Participant – 16 credit hours
- 2018 Governmental A&A Update – Participant – 8 credit hours
- 2017 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2017 FGFOA – North Central Chapter – Preparing for your Audit, Gainesville, FL – Instructor – 4 credit hours
- 2017 Governmental and Nonprofit A&A Update – Participant – 8 credit hours
- 2017 PrimeGlobal Leadership Conference – Participant – 12 credit hours
- 2017 M&J Governmental Conference – Instructor and Participant – 16 credit hours
- 2016 National AICPA Government and Nonprofit Conference, Las Vegas, NV – 24 credit hours
- 2016 M&J Governmental Conference – Instructor and Participant – 16 credit hours
- 2016 M&J Single Audit Update – 12 credit hours

### **Miller G. Edwards, CPA**

Partner

478-464-8003

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

Miller is a member (i.e. partner) and a Certified Public Accountant with Mauldin & Jenkins. His experience covers a variety of clients in federal, state and local government. He is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins. He is a past member of the Firm's seven member Executive Committee, which governs the actions and directions of the Firm, and is a member of the Firm's Audit and Accounting (A&A) Committee. Miller would serve as the engagement quality control review partner for the City's engagement.



### **Technical Experience**

Beginning in June of 1986, Miller has over 30 years of experience in providing public accounting services to the governmental sector, all of which has occurred as an auditor with Mauldin & Jenkins. Since becoming a partner, Mauldin & Jenkins has become the leader in auditing state and local governmental units in the Southeast. Under Miller's leadership, Mauldin & Jenkins now serves approximately 450 governmental units. As a partner, Miller serves both large and small governmental units, and is involved directly, and indirectly,

in serving over 70 such governmental entities over the past three years (in the capacity of engagement partner in-charge or quality control review partner). A detailed listing of these clients served is available upon request.

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

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

#### **Audit Training**

Miller annually exceeds the minimum training requirements and standards. Miller spends a significant amount of time providing training to governmental accounting professionals through state conferences and our free Mauldin & Jenkins CPE provided to our clients. Listed below are just a few of the training courses Miller has attended over the last few years:

- 2018 M&J Governmental Conference – Instructor
- 2018 South Carolina Association of CPA's Conference – GASB Update – Instructor
- 2018 South Carolina Association of CPA's Conference – Presenting Financial Information to Non-Financial People – Instructor
- 2017 M&J GASB No. 87 *Leases* – Participant
- 2017 M&J Compliance with the Uniform Guidance – Participant
- 2017 Georgia Government Finance Officers Association Annual Conference: Presenting Financial Information to Non-Financial People; and, Presenter on Auditor Panel – Instructor and Participant
- 2017 M&J Annual Governmental Conference – Instructor and Participant
- 2017 City of Dunwoody Accounting Conference: GASB No. 77 *Tax Abatement Disclosures*; Interfund Activities and Deficits in Government; Communicating Financial Information to Non-Financial People – Instructor
- 2017 M&J Information Systems Technology Update – Participant
- 2017 University of Georgia's Carl Vinson Institute of Government Introductory and Intermediate Accounting and Financial Reporting to employees of State & Local Governments of Georgia (6 days of instruction) – Instructor
- 2016 South Carolina GFOA Fall Conference, GASB Update – Instructor
- 2016 M&J Annual Governmental Conference – Instructor and Participant



## **Jennifer Ruffino-Cook, CPA**

Manager  
Bradenton, Florida

941-741-2230  
[jcook@mjcpa.com](mailto:jcook@mjcpa.com)



Jennifer Ruffino-Cook is a manager and a Certified Public Accountant with Mauldin & Jenkins. Her experience covers not-for-profit and governmental accounting and auditing and has provided audit services to numerous not-for-profit and governmental organizations. Jennifer is currently licensed to practice as a CPA in Florida (pending) and Georgia. Jennifer will assist in developing the overall audit approach, supervision of staff, and will be a main contact point for the City.

### **Technical Experience**

During her career, Jennifer has served numerous not-for-profit and governmental clients as a manger on behalf of the Firm. She currently serves approximately 20 such entities in Florida.

### **Professional Associations and Education**

- Bachelor of Arts in Accounting from University of West Georgia in 2006
- Certified Public Accountant licensed by the State of Georgia
- Certified Public Accountant licensed by the State of Florida (pending)
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)
- Leadership Manatee Class of 2016/2017

### **Audit Training**

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

- 2018 M&J Governmental Conference (Instructor and Participant)
- 2018 Governmental Accounting and Audit Update
- 2018 National AICPA Not-for-Profit Conference
- 2018 M&J LEAP Conference - Instructor
- 2017 M&J Governmental Conference (Instructor and Participant)
- 2017 M&J Single Audit Update
- 2017 National AICPA Governmental and Not-for-Profit Conference
- 2016 National AICPA Governmental and Not-for-Profit Conference
- 2016 M&J Governmental Conference
- 2016 Entrepreneurial Services Conference
- 2016 M&J Governmental and Not for Profit Update
- 2015 M&J Governmental Conference
- 2015 M&J Governmental and Not for Profit Update
- 2015 Single Audit Update

## **Trey Scott, CPA**

Audit Director (Senior Manager)  
Bradenton, Florida

941-741-2202  
[tscott@mjcpa.com](mailto:tscott@mjcpa.com)



Trey Scott is a manager and a Certified Public Accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the States of Florida and Georgia. Trey has 10 years of experience, all with Mauldin & Jenkins. His experience as a manager with the Firm covers a variety of state and local governmental organizations in Florida, Georgia, and South Carolina. He spends **100% of his time serving local governments** emphasizing cities, counties and special purpose entities and authorities. He would be available to serve as a supporting resource manager to the City.

### **Technical Experience**

During his career, Trey has served numerous governmental clients on behalf of the Firm which include over 30 governmental entities – He currently serves 7 such entities in the State of Florida. This includes **14 municipalities**, 7 counties, 4 state entities, and 11 special purpose entities. Included in the municipalities served by Trey in the past three years as engagement director (senior manager) are the **City of Pensacola, the City of Cooper City, the City of Hallandale Beach, the City of Crystal River, the City of Augusta, and the City of Charleston.**

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

### **Professional Associations and Education**

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

### **Audit Training**

- 2018 M&J Governmental Conference – Instructor and Participant
- 2018 FSFOA Conference – Fraud and Internal Controls – Instructor
- 2017 FGFOA SW Florida Chapter – “GASB 74 & 75 and GASB 87” – Instructor
- 2017 FGFOA School of Governmental Finance – “GASB 63 & 65 and Presenting Financial Information to Non-Financial People” – Jacksonville, Florida – Instructor
- 2017 FICPA State and Local Government Conference – “Financial Reporting Deficiencies in State and Local Government Financial Reports” – Orlando, Florida – Instructor
- 2017 FGFOA Panhandle Chapter Meeting – GASB Update, Common Financial Reporting Deficiencies and Presenting Financial Information to Non-financial People – Shalimar, Florida – Instructor
- 2017 M&J Governmental Conference – Participant/Instructor
- 2017 FGFOA – North Central Chapter – Preparing for your Audit, Gainesville, FL – Instructor
- 2016 Ethics For Florida CPA’s
- 2016 M&J Governmental Conference
- 2016 Single Audit Update

### Partner and Staff Continuity (Rotation of Staff)

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

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

### Identification of Other Available Audit Partners and Other Key Professionals

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

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

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

Partner  
Bradenton, Florida

941-714-7963

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

Alison Wester is a partner and a Certified Public Accountant with Mauldin & Jenkins. She is registered and licensed to practice in Florida and Georgia and has been with the Firm since graduation from college. Alison is a partner who works with governmental entities as well as other entities within the Firm's audit practice. Alison has over 20 years of experience serving Firm attestation clients. This experience has included serving cities, special districts, and pension plans. Alison would be available to serve as a supporting resource partner to the City.



#### **Technical Experience**

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

### **Professional Associations and Education**

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

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

### **Audit Training**

Alison annually exceeds the minimum training requirements and standards. She has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing comprehensive annual financial reports meeting all of the requirements of the GFOA certificate of excellence program. Listed below are just a few of the training courses Alison has attended over the last few years:

- 2018 M&J Governmental Conference – Participant–16 credit hours
- 2017 M&J Governmental Conference – Participant–16 credit hours
- 2017 M&J Client CPE – 2 days – Participant–16 credit hours
- 2017 Ethics For Florida CPA's –4 credit hours
- 2016 M&J Governmental Conference – Participant –16 credit hours
- 2015 M&J Governmental Conference Participant – 16 credit hours
- 2015 Single Audit Update Participant – 12 credit hours
- 2015 Government and Nonprofit A&A Update – Participant – 8 credit hours
- 2015 AICPA National Conference Participant – 12 credit hours

### **Daniel Anderson, CPA**

Manager  
Bradenton, Florida

941-741-2213

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

Daniel Anderson is a manager and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel is a manager who works exclusively in the governmental sector of the Firm's audit practice. Daniel has approximately 9 years of experience serving governmental clients. His experience covers governmental accounting and auditing and has provided audit services to numerous governmental and not-for-profit organizations, including cities, counties, school districts, and other entities. Daniel has significant experience with his client's computer systems. This includes specific experience with remote auditing via web access to client information. Daniel is available to serve as an alternate manager in charge of fieldwork if needed.





### **Technical Experience**

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

- City of Bradenton
- City of Plant City
- City of Naples
- City of Marco Island
- City of Cooper City
- Town of Lake Placid
- Village of Islamorada
- Town of Longboat Key

### **Professional Associations and Education**

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

Note that Daniel has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing CAFRs meeting all of the requirements of the GFOA certificate of excellence program. Daniel also has extensive experience with multiple client computer systems and software.

### **Audit Training**

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

- 2018 M&J Governmental Conference – Participant
- 2018 M&J LEAP Conference – Instructor
- 2018 Governmental Accounting and Auditing Update – Instructor and Participant
- 2018 FSFOA Conference – Fraud and Internal Controls – Instructor
- 2017 Professional Ethics for Florida CPAs – Participant
- 2017 FGFOA SW Florida Chapter – “GASB 74 & 75 and GASB 87” – Instructor
- 2017 FGFOA School of Governmental Finance – “GASB 63 & 65 and Presenting Financial Information to Non-Financial People” – Jacksonville, Florida – Instructor
- 2017 M&J Governmental Conference – Participant/Instructor
- 2017 M&J LEAP Conference – Instructor
- 2016 M&J Governmental Conference - Participant
- 2016 GASB No. 54 Fund Balance Reporting - Participant
- 2016 M&J Single Audit Update - Participant

## Joel Black, CPA

Partner

678-589-5102

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

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



### Technical Experience

Joel has over 26 years of experience in public accounting, 12 years of which was with KPMG LLP serving a wide range of government clients. He joined Mauldin & Jenkins in 2004, becoming a partner in 2005. He currently serves on the Firm's Audit and Accounting Committee, helping establish audit policies and answering technical questions for the Firm's governmental partner group. Joel currently **serves on the AICPA's State and Local Government Expert Panel** and recently served on the Executive Committee of the AICPA's Government Audit Quality Center. He was also recently the Chairman for one of five national AICPA task forces focused on improving the quality of Single Audits within the auditing profession. His task force encompasses improving the testing of internal controls and compliance. Among his duties include rewriting three chapters of the AICPA Audit Guide on *Government Auditing Standards* and Single Audits. As a partner, Joel serves both large and small governmental units, and is involved directly, and indirectly, in serving over 30 such governmental entities over the past three years (in the capacity of engagement partner in-charge or concurring review partner). A detailed listing of these clients served is available upon request.

### Professional Associations and Education

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

### Audit Training

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

- 2018 M&J Governmental Conference – Instructor
- 2018 UGA Carl Vinson Institute of Government – Annual GASB Update – Instructor
- 2017 GSCPA, Government Accounting and Auditing Conference – Instructor
- 2017 M&J Government Client Training – 3<sup>rd</sup> Quarter – Instructor
- 2017 AICPA Webcast – Accounting and Auditing OPEB – Instructor
- 2017 Georgia Government Finance Officers Association Annual Conference – Instructor
- 2017 Florida Society of CPAs – Governmental Conference – Instructor
- 2017 AICPA Government Accounting and Auditing Conference, Washington DC – Instructor
- 2017 M&J Internal Government Conference – Instructor
- 2017 Georgia Government Finance Officers Association Webcast – Financial Reporting Model Re-examination – Instructor
- 2017 City of Dunwoody Accounting Conference – Instructor
- 2017 AGA, Atlanta Chapter Government Accountability Training – Instructor

- 2017 GSCPA, Non-Profit Accounting and Auditing Conference – Instructor
- 2017 AICPA, GAQC Annual Update National Webcast – Instructor

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

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

#### **Jameson A. Miller, CPA, CISA (Pending)**

##### **Director, Information Technology & Audit Services**

Jameson Miller is a director and has been with Mauldin and Jenkins since graduation from the University of Tennessee at Chattanooga. For 11 years, Jameson has provided audit services to public and private entities throughout the Southeast. In addition, he has experience managing and performing information system reviews.

Jameson has experience in the audits of general controls, application controls as well as electronic audit sampling and data extraction. He has extensive experience in SOX, SOC1, and GLBA compliance program implementation, testing and reporting. His technical expertise includes performing, vulnerability and risk assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson has:



- Managed and performed regulatory compliance reviews including: Gramm Leach Bliley Act, and Sarbanes Oxley
- Managed and performed technical audits and security assessments of computer systems (penetration testing, vulnerability assessments, and application reviews)
- Performed SSAE 16 Service Organization Controls Audits (SOC 1, 2, 3)

Jameson is a member of the American Institute of Certified Public Accountants (AICPA), the Tennessee Society of Certified Public Accountants (TSCPA), and ISACA (Information Systems Audit and Control Association). He currently serves on the Board of Directors for the Chattanooga Chapter of the TSCPA. In addition, Jameson is an avid outdoor enthusiast and enjoys volunteering his spare time by serving on the Board of Directors of the Cumberland Trail Conference. Jameson is a licensed Certified Public Accountant with the State of Tennessee. He has passed the examination for the Certified Information Systems Auditor (CISA) designation through ISACA.

#### **Kris Trainor, CPA and CFE** **Certified Fraud Examiner**

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



### Other Staff Auditors and Accountants

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

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

### Involvement in Governmental Accounting Committees and Associations

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

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

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

Lastly, Tommye Barie, a recently retired partner in the Bradenton, Florida Office, completed serving as the Chairman of the AICPA Board of Directors in 2014. We are very proud of Tommye's accomplishments and her being able to represent Mauldin & Jenkins in her role as the leader of the world's largest member association representing the accounting profession, with more than 412,000 members in 144 countries.



## **TAB 4**

### **SPECIFIC AUDIT APPROACH**



## Audit Methodology and Proposed Segmentation of the Engagement Including Level of Staff and Estimated Hours

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



### Segment I: Planning and Interim Procedures (September 2018)



This segment includes:

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

- Determining audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtaining a preliminary Schedule of Expenditures of Federal Awards to initiate planning and internal control testing for the Single Audit;
- Preparing year-end audit programs;
- Meeting with appropriate City personnel to discuss the results of our preliminary audit work.

## **Segment II: Final Audit Fieldwork Procedures (January/February 2019)**

This segment includes:

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



## **Segment III: Review, Completion & Delivery Procedures (By March 31<sup>st</sup> 2019)**

This segment includes:

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

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

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

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



Based on the City's request for proposal, we have also prepared a schedule of events, including level of staff and number of hours to be assigned to each proposed segment of the engagement, which is representative of the expected 2018 audit in the following tabular presentations:

Segmented Hours by Staff Level - City Audit				
Segments	Engagement Team Members by Level			
	Partner	Manager	Staff	Total
Segment I - Planning and Interim Procedures	10	20	40	70
Segment II - Final Audit Fieldwork Procedures	20	100	180	300
Segment III - Review, Completion & Delivery Procedures	25	45	20	90
<b>Total Engagement</b>	<b>55</b>	<b>165</b>	<b>240</b>	<b>460</b>

The timeframes reflected on the following page are estimates based on our understandings with the City as to its desires. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the City. We want to work with City personnel in an effective manner. We intend to do a great deal of planning and tailoring of our approach from our initial visits. We do not want our clients to feel that they have to reinvent the wheel every time we ask for something. However, to make this process cost the City as little as possible (both in dollars and their individual time), it is important to start only when ready and avoid auditing a moving target.

Timing of Audit Process & Procedures - City Audit						
Segment Procedures	Fiscal Year 2018 Audit Calendar					
	Sep	Oct	Nov	Jan	Feb	Mar
<b>Segment I - Planning and Interim Procedures</b>						
Ongoing consultation on major issues & developments throughout the year, and greater discussions as year end approaches (such as new GASB standards and Uniform Guidance issues).						
Meet management and audit/finance committee to discuss audit risks and scopes and preliminary audit plan.						
Engagement team planning meetings and performance of interim audit procedures,						
Gain understanding of significant processes & key controls.						
Design and perform testing of key controls with goal of reducing substantive audit testing.						
Determine nature, timing and extent of substantive tests to be performed.						
Finalize audit plan based on results to-date and gain approval of the audit/finance committee.						
<b>Segment II - Final Audit Fieldwork Procedures</b>						
Update tests of controls						
Perform substantive tests (detail testing of respective general ledger/trial balance accounts, and final analytical procedures & key ratios & relationship of financial data).						
Conduct a final review of risk assessments.						
Perform general audit procedures.						
Conduct of progress meetings with management as needed and as often as desired.						
Review of City prepared draft CAFR. Preparation and delivery of draft reports, findings, management letter comments, and any other deliverables.						
Meeting with management to discuss draft deliverables and final completion and presentation time-frames.						
<b>Segment III - Review, Completion &amp; Delivery Procedures</b>						
Upon management's review, delivery of final deliverables to management.						
Presentation of audit deliverables to the governing board (March or April of each year).						

Mauldin & Jenkins believes that we are uniquely qualified to perform the audit of the City. In a time in which very significant changes continue to be implemented in the City's financial reporting model, it is imperative for the City's auditors to understand the City's financial reporting environment and processes. The team proposed to serve you is made up of individuals who have significant experience in auditing local governments of various sizes in the Southeast.

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



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

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

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

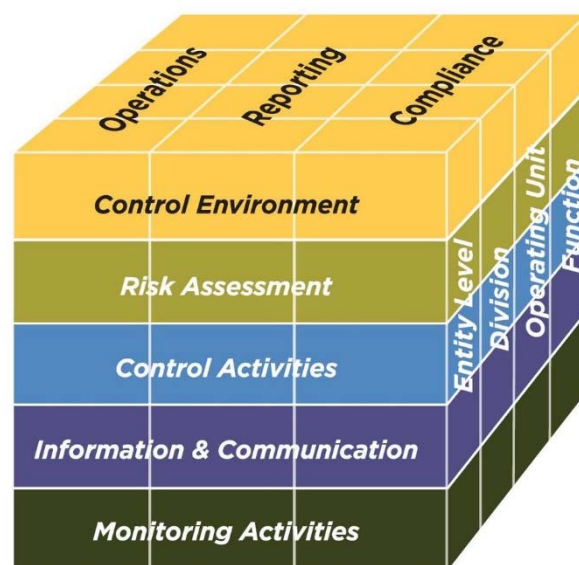
Types of analytical procedures employed will include:

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

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

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

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



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

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

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



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

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

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
  - The City's compliance with laws and regulations.
  - The City's policies relative to the prevention of statutory, regulatory and contractual violations.
  - The use of directives issued by the City and periodic representations obtained by the City from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.



## Philosophy on Staff Rotation

Our policy is to assign staff to an engagement in an objective manner in order to achieve a proper blend of competencies, supervision, staff utilization, and client satisfaction. Due to efficiencies obtained through years of service to a client from both the client perspective and the Firm perspective, staff rotation is usually kept to a minimum barring unforeseen circumstances. The extensive experience of staff assigned to this engagement will create audit efficiencies that will enable us to execute our audit processes from year to year with little disruption to your day-to-day operations. We understand the need to provide continuity in the client service team that works with our clients. Therefore, our general philosophy is to avoid rotating our staff on audit engagements unless it is the client's policy or rotation is required by statutes or rules. Therefore, we anticipate that the team assigned to serve you today will still be serving you in future years. We realize the investment our clients make over time to help us better understand their organization, people and goals. Like your investment in us, we invest our people in you. However, staff of the engagement team can be changed at the request of the City.

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

### Identification of Anticipated Potential Audit Problems

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

Potential audit areas requiring additional time and attention are reflected below:

#### **Single Audits**

Single audits can be quite cumbersome. Obtaining the needed information from a compliance and financial perspective can be difficult for the auditor and auditee. We anticipate similar difficulties in performing the audit of the City if a single audit is required. However, we do believe that with proper planning and communication by all sides, and with the assistance of City personnel, all potential problems should be easily overcome.

Recently revised and issued Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (**the Uniform Grant Guidance**), entails more than 100 pages of updates to the process of applying for, managing, and auditing federal grants and cooperative agreements. It applies to new awards and additional funding (or funding increments) to existing awards made after December 26, 2014. We have a very good understanding and have taught sessions on the Uniform Grant Guidance, and are available to assist you in implementing the provisions thereof.

#### **GASB Statement No. 75 – Accounting and Reporting for Postemployment Benefit Plans Other Than Pension Plans**

GASB Statement No 75, requires governments providing defined benefit OPEB to recognize their long-term obligation for these benefits as a liability in the respective Statement of Net Position. Further, deferred outflows and inflows are reported. The adoption of this standard has the potential to be quite difficult for many governments across the country. Examples of such problems that may sometimes occur include: difficulty obtaining timely information from actuaries; obtaining proper and adequate census information supporting actuarial reports; testing of census information; analysis and reasonableness of actuarial assumptions; proper communication and reporting of respective deferred outflows and inflows; and incorporating plans of component units not audited by the primary government's auditors. Additionally, most plans are not funded (pay as you go basis), as such the liability reported will in most cases be significant (more so than those reported for pensions under GASB 68). Such potential challenges can be avoided primarily through proactive communications with all respective parties.

Should we encounter any irregularities or illegal acts during the performance of the audit, we agree to make an immediate written report of all irregularities and illegal acts or indications of illegal acts, of which we become aware to the following parties:

- Finance Director
- City Manager
- City Commission
- Audit Committee

As required by auditing standards, we agree to inform the City Commission about the following matters:

- Our responsibility under generally accepted auditing standards;
- Significant accounting policies that were adopted or changed during the fiscal year;
- Significant or unusual transactions identified during the audit;
- Significant accounting estimates included in the financial statements;
- Recorded and passed audit adjustments;
- Disagreements with management, if any;
- Management consultations with other accountants;
- Significant issues discussed with management;
- Difficulties encountered in performing the audit;
- Significant deficiencies and material weaknesses identified during the audit.

## **TAB 5**

### **COST PROPOSAL FORM**

As requested by the City, the audit fees to perform the financial and compliance audit for the years ended September 30, 2018 through 2022, have been provided on Schedule "A" Section I – Basic Audit Cost Proposal form on the following pages.



**CITY OF NORTH PORT**  
**REQUEST FOR PROPOSAL NO. 2018-63**  
**FINANCIAL AUDITING SERVICES**

**SCHEDULE "A"**  
**SECTION I - BASIC AUDIT**  
**COST PROPOSAL**

DESCRIPTION	UNIT HOURS	HOURLY RATE	EXTENDED COST
<b>2018 BASIC AUDIT</b>			
PARTNERS	55	235	12,925
MANAGERS	165	200	33,000
SUPERVISORY STAFF	80	140	11,200
STAFF	150	100	15,000
OTHER - ADMINISTRATIVE	10	80	800
M&J DISCOUNT FROM STANDARD FEES			(18,925)
<b>SUB-TOTAL FOR ALL INCLUSIVE MAXIMUM PRICE FOR 2018 BASIC AUDIT</b>			<b>54,000</b>
<b>2019 BASIC AUDIT</b>			
PARTNERS	55	235	12,925
MANAGERS	165	200	33,000
SUPERVISORY STAFF	80	140	11,200
STAFF	150	100	15,000
OTHER - ADMINISTRATIVE	10	80	800
M&J DISCOUNT FROM STANDARD FEES			(18,925)
<b>SUB-TOTAL FOR ALL INCLUSIVE MAXIMUM PRICE FOR 2019 BASIC AUDIT</b>			<b>54,000</b>
<b>2020 BASIC AUDIT</b>			
PARTNERS	55	240	13,200
MANAGERS	165	205	33,825
SUPERVISORY STAFF	80	145	11,600
STAFF	150	105	15,750
OTHER - ADMINISTRATIVE	10	80	800
M&J DISCOUNT FROM STANDARD FEES			(20,175)
<b>SUB-TOTAL FOR ALL INCLUSIVE MAXIMUM PRICE FOR 2020 BASIC AUDIT</b>			<b>55,000</b>

**CITY OF NORTH PORT**  
**REQUEST FOR PROPOSAL NO. 2018-63**  
**FINANCIAL AUDITING SERVICES**

<b>2021 BASIC AUDIT</b>			
PARTNERS	55	240	13,200
MANAGERS	165	205	33,825
SUPERVISORY STAFF	80	145	11,600
STAFF	150	105	15,750
OTHER - ADMINISTRATIVE	10	80	800
M&J DISCOUNT FROM STANDARD FEES			(19,175)
<b>SUB-TOTAL FOR ALL INCLUSIVE MAXIMUM PRICE FOR 2021 BASIC AUDIT</b>			<b>56,000</b>
<b>2022 BASIC AUDIT</b>			
PARTNERS	55	245	13,475
MANAGERS	165	210	34,650
SUPERVISORY STAFF	80	150	12,000
STAFF	150	105	15,750
OTHER - ADMINISTRATIVE	10	85	850
M&J DISCOUNT FROM STANDARD FEES			(19,625)
<b>SUB-TOTAL FOR ALL INCLUSIVE MAXIMUM PRICE FOR 2021 BASIC AUDIT</b>			<b>57,100</b>
<b>TOTAL FOR ALL INCLUSIVE MAXIMUM PRICE FOR 2018 THROUGH 2022 BASIC AUDIT</b>			<b>276,100</b>

**CITY OF NORTH PORT  
REQUEST FOR PROPOSAL NO. 2018-63  
FINANCIAL AUDITING SERVICES**

**SCHEDULE "A" - CONTINUED  
SECTION II - SINGLE AUDIT/MAJOR PROGRAMS  
COST PROPOSAL**

SINGLE AUDIT/MAJOR PROGRAMS		
SINGLE AUDIT/MAJOR PROGRAMS 2018	EACH	3,750
SINGLE AUDIT/MAJOR PROGRAMS 2019	EACH	3,750
SINGLE AUDIT/MAJOR PROGRAMS 2020	EACH	3,750
SINGLE AUDIT/MAJOR PROGRAMS 2021	EACH	4,000
SINGLE AUDIT/MAJOR PROGRAMS 2022	EACH	4,000
<b>TOTAL FOR ALL INCLUSIVE MAXIMUM PRICE FOR 2018-2022 SINGLE AUDIT/MAJOR PROGRAMS</b>		<b>19,250</b>

**COMPANY NAME:** Mauldin & Jenkins, LLC

**AUTHORIZED SIGNATOR/TITLE FOR FIRM:** Wade P. Sambray

## Notes to Schedule of Professional Fees

**Note (1) – Unlimited Correspondence:** It is Mauldin & Jenkins' policy to not charge for simple discussions and conversations that occur between the governmental entity and Mauldin & Jenkins that are only simple discussions (i.e., a phone call to ask certain questions that do not require additional research).

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

**Note (3) – Additional Services:** If it should become necessary for the City to request Mauldin & Jenkins to provide any additional services (such as bond issuances, etc.), then such additional work shall be performed only if set forth in an addendum to the contract between the City and Mauldin & Jenkins. Any such additional work agreed to between the City and the Firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the cost proposal.

**Note (4) – Cost Savings:** As noted throughout our technical proposal, we believe Mauldin & Jenkins has the experience and expertise to serve the City at the highest level (our experience includes service to over 450 governments including over 100 municipalities). Our experience allows us to be extremely efficient in providing the necessary services to the City.

**Note (5) – No Hidden Fees or Costs:** The pricing schedules contain all pricing information relative to performance of the audit as required by the City including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations or the scope of services requested, significant change in the number of major programs requiring single audit procedures, or significant problems requiring additional time, our quoted fees will not change.

**Note (6) – Single Audits:** For the City's audit, the fees proposed on the previous page will only be charged if and when a federal or state single audit is required and will be charged per major program.



**TAB 6**

**REQUIRED FORMS/STATEMENTS**

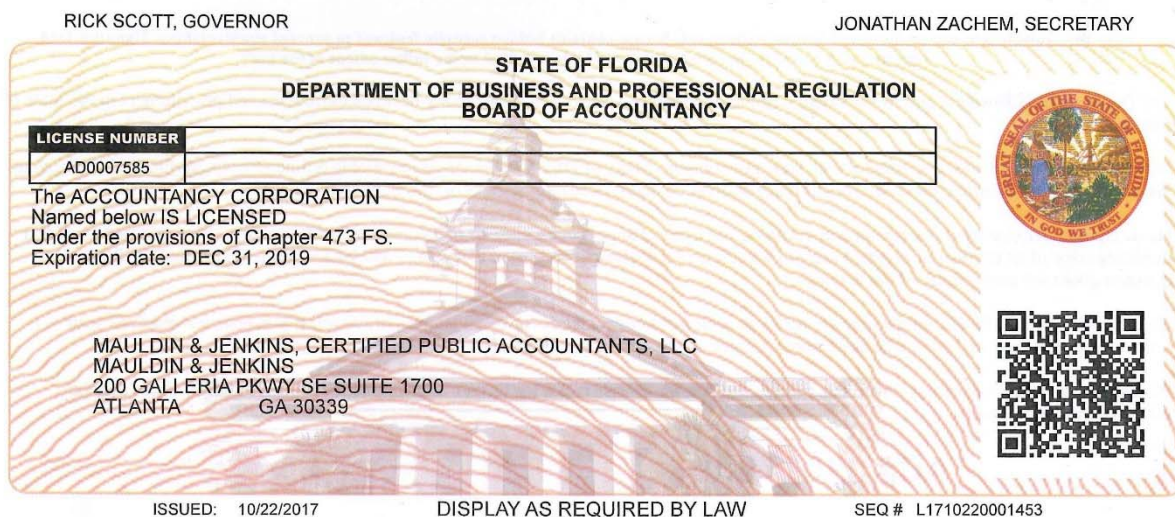
## Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*. We are also independent with respect to the City within the meaning of Rule 101 of the Code of Professional Ethics of the American Institute of Certified Public Accountants and the applicable published rules and interpretation thereunder. Our Firm has no conflict of interest with regard to any other work performed by the Firm for the City as our only services provided have been independent auditing services.

We will conduct our audits objectively and will report findings, opinions and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude and appearance so that opinions, conclusions, judgments, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence. Lastly, we have absolutely no local bias towards any City policies, governance, or leadership due to our lack of proximity to the City. This is quite contrary to other local firms. We will give the City written notice of any professional relationships entered into during the period of this agreement.

## Licensed to Practice in the State of Florida

Mauldin & Jenkins is licensed to practice public accounting within the State of Florida. Our Firm's Florida license number is AD0007585. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting within the State of Florida. We have included a copy of the Firm's state licensure below. All individual licenses are available upon request and can be independently verified at [www.myfloridalicense.com](http://www.myfloridalicense.com).



## Registration

Additionally, our Firm is properly registered with the Florida Department of State Division of Corporations. Please see the next two pages for a copy of the Firm's registration from SunBiz.Org.



[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Detail By Document Number](#) /

### Detail by Entity Name

Florida Limited Liability Company  
MAULDIN & JENKINS, LLC

#### Filing Information

**Document Number** L11000058336  
**FEI/EIN Number** 58-0692043  
**Date Filed** 05/17/2011  
**State** FL  
**Status** ACTIVE  
**Last Event** LC AMENDMENT AND NAME CHANGE  
**Event Date Filed** 12/22/2015  
**Event Effective Date** NONE

#### Principal Address

1401 MANATEE AVE WEST SUITE 1200  
BRADENTON, FL 34205

Changed: 12/22/2015

#### Mailing Address

1401 MANATEE AVE WEST SUITE 1200  
BRADENTON, FL 34205

Changed: 12/22/2015

#### Registered Agent Name & Address

Sansbury, Wade P  
1401 MANATEE AVE WEST SUITE 1200  
BRADENTON, FL 34205

Name Changed: 04/08/2015

Address Changed: 04/18/2016

#### Authorized Person(s) Detail

##### **Name & Address**

Title MGRM

LUKER, DONALD L  
200 GALLERIA PKWY, SUITE 1700  
ATLANTA, GA 30339

**Annual Reports**

Report Year	Filed Date
2016	04/18/2016
2017	01/30/2017
2018	01/17/2018

**Document Images**

<a href="#">01/17/2018 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">01/30/2017 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">04/18/2016 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">12/22/2015 -- LC Amendment and Name Change</a>	<a href="#">View image in PDF format</a>
<a href="#">04/08/2015 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">02/17/2014 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">07/29/2013 -- AMENDED ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">02/19/2013 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">01/06/2012 -- ANNUAL REPORT</a>	<a href="#">View image in PDF format</a>
<a href="#">05/17/2011 -- Florida Limited Liability</a>	<a href="#">View image in PDF format</a>

Florida Department of State, Division of Corporations



## TAB 7

### LITIGATION AND INSURANCE

#### Litigation

Mauldin & Jenkins has no past, pending, or threatened litigation or regulatory action involving client services in the past five years. As noted elsewhere within our proposal, our Firm has been serving our clients throughout the Southeast since 1918. Since the beginning, we have been committed to providing excellent client service while maintaining and improving public trust. As such, we have a strong reputation of doing things right within all standards and regulations as well as within our own Firm values.

#### Insurance

Mauldin & Jenkins has various levels of insurance for commercial general liability, automobile liability, workers compensation and professional liability. All levels are within the parameters as indicated in the City's RFP Section 4. Consultant's Insurance. Please see the following pages for insurance certificate and proof of insurance for professional liability.



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
06/22/2018

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

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

<b>PRODUCER</b> PointeNorth Insurance Group, LLC PO Box 724728 Atlanta GA 31139		<b>CONTACT NAME:</b> Brenda Durham <b>PHONE (A/C, No, Ext):</b> (770) 858-7540 <b>FAX (A/C, No):</b> (770) 858-7545 <b>E-MAIL ADDRESS:</b> bdurham@pointenorthins.com	
<b>INSURED</b> Mauldin & Jenkins, LLC 200 Galleria Parkway SE Suite 1700 Atlanta GA 30339-5946		<b>INSURER(S) AFFORDING COVERAGE</b> <b>INSURER A:</b> Cincinnati Insurance Company <b>INSURER B:</b> Rated by Multiple Companies <b>INSURER C:</b> <b>INSURER D:</b> <b>INSURER E:</b> <b>INSURER F:</b>	
		<b>NAIC #</b> 10677 00914	

**COVERAGES** **CERTIFICATE NUMBER:** 2018/2019 MASTER **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 checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			ECP0258054	07/01/2018	07/01/2019	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 2,000,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMPIOP AGG \$ 4,000,000 Employee Benefits \$ 2,000,000
A	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			ECP0258054	07/01/2018	07/01/2019	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0			EXS 0262115	07/01/2018	07/01/2019	EACH OCCURRENCE \$ 11,000,000 AGGREGATE \$ 11,000,000 \$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	20WECAI5405	08/31/2017	08/31/2018	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER 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)

<b>CERTIFICATE HOLDER</b> FOR INFORMATION PURPOSES ONLY	<b>CANCELLATION</b> 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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ACORD 25 (2016/03)

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## Proof of Insurance



111 West Campbell Street, 4<sup>th</sup> Floor  
Arlington Heights, IL 60005

### VERIFICATION OF INSURANCE

ISSUED TO: Parties at Interest

We, the undersigned Insurance Brokers, hereby verify that Scottsdale Insurance Company & Various Insurers have issued the following described insurance, which is in force as of the date thereof-

#### **PROFESSIONAL LIABILITY INSURANCE**

NAME OF INSURED:	Mauldin & Jenkins, LLC and others as more fully described in the Policy.
POLICY NUMBER:	HWS0000052
PERIOD OF INSURANCE:	12:01 a.m. January 23, 2018 to 12:01 a.m. January 23, 2019
SUM INSURED:	\$1,000,000 Each claim and in the aggregate including costs, charges and expenses

#### **SUBJECT TO ALL TERMS, CONDITIONS AND LIMITATIONS OF THE POLICY**

This document is furnished to you as a matter of information only and is not insurance coverage. Only the formal policy and applicable endorsements offer a comprehensive review of the coverage in place. The issuance of this document does not make the person or organization to whom it is issued an additional insured, nor does it modify in any manner the contract of insurance between the Insured and the Insurer. Any amendment, change or extension of such contract can only be effected by specific endorsement attached thereto. Should the above described Policy be cancelled before the expiration date thereof, notice will be delivered in accordance with the policy provisions.

Issued at Chicago, Illinois

Date: January 26, 2018

Integro USA Inc.

Per:

A handwritten signature in blue ink, appearing to read 'A. [unclear]', written over a horizontal line.

Managing Principal

**TAB 8**

**ADDITIONAL INFORMATION**

## Florida Governments Served

Listed below is our experience with governmental entities in the State of Florida, as noted elsewhere in our proposal, our Firm serves over 450 governmental entities throughout the Southeast which includes over 100 municipalities:

City of Naples	Town of Lake Placid
City of Pensacola	Bayshore Gardens Park & Recreation District
City of Hallandale Beach	Captiva Erosion Prevention District
City of Marco Island	Highlands County School District
Tampa Bay Water	Trailer Estates Park & Recreation District
City of North Port	City of Sarasota Firefighters Pension
South Florida Regional Transportation Authority	City of Sarasota General Employees Pension
City of Plant City	City of Sarasota Police Officers' Pension
Village of Islamorada	Hallandale Beach CRA
City of Haines City	Hardee County Industrial Development Authority
Town of Longboat Key	North Port Firefighters Pension Plan
Village of Pinecrest	North Port Police Pension Plan
Emerald Coast Utilities Authority	Ocean Highway and Port Authority
City of Cooper City	Polk Transit Authority
City of Crystal River	Palm Bay Employees Pension Plan
Lakeland Area Mass Transit	

## Nationally Recognized Audit Firm

Mauldin & Jenkins, LLC has consistently ranked in the top 100 firms by Accounting Today. Our current rank as of the 2018 listing is 83. Lastly, our Firm is a network member of RSM McGladrey. This relationship provides our Firm with access to all of the resources and capabilities of RSM if needed. In the end, our Firm has the resources, capabilities, experience and desire to serve the City for many years to come.



## Auditor's Discussion and Analysis

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



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

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



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

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

### Free Continuing Education for Governmental Clients

We provide free continuing education for all of our governmental clients on an annual basis. We spend an entire day (8 hours of CPE) covering significant topics tailored to be of interest to governmental entities. We normally see approximately 50 people at our annual CPE opportunity. This CPE is presented by our in house professionals.

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

***"They are always on top of new accounting pronouncements and provide training well before implementation deadlines. This is a very valuable resource for our organization". Laurie Puckett, CPA, CPFO, Gwinnett County, Accounting Director***



Examples of subjects addressed in the past few quarters include:

- Accounting for Debt Issuances
- Best Budgeting Practices, Policies and Processes
- CAFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Collateralization of Deposits and Investments
- Evaluating Financial and Non-Financial Health of a Local Government
- GASB No.'s 67 & 68, New Pension Standards (presented several occasions)
- GASB No. 72, Fair Value Measurement and Application
- GASB No. 74 & 75, New OPEB Standards
- GASB No. 77, Tax Abatement Disclosures
- GASB No. 87, Leases
- GASB Updates (ongoing and several sessions)
- Grant Accounting Processes and Controls
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle

- Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Presenting Financial Information to Non-Financial People
- Segregation of Duties
- Single Audits for Auditees
- Uniform Grant Reporting Requirements and the New Single Audit

## Governmental Newsletters



We produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins partners and managers, and are not purchased from an outside agency.

The newsletters are produced and delivered periodically, and are intended to keep you informed of current developments in the government finance environment. In the past several years, the following topics have been addressed in our monthly newsletters:

- Accounting for Debt Issuances
- Best Budgeting Practices, Policies and Processes
- CAFR Preparation (several times including a two (2) day hands-on course)
- Capital Asset Accounting Processes and Controls
- Evaluating Financial and Non-Financial Health of a Local Government
- GASB No. 51, Intangible Assets
- GASB No. 54, Governmental Fund Balance (subject addressed twice)
- GASB No. 60, Service Concession Arrangements (webcast)
- GASB No. 61, the Financial Reporting Entity (webcast)
- GASB No.'s 63 & 65, Deferred Inflows and Outflows (webcast)
- GASB No.'s 67 & 68, New Pension Stds. (presented several occasions)
- GASB No. 72, Fair Value Measurement and Application
- GASB No.'s 74 & 75, OPEB
- GASB No. 77, Tax Abatement Disclosures
- GASB Updates (ongoing and several sections)
- Grant Accounting Processes and Controls
- Internal Controls Over Accounts Payable, Payroll and Cash Disbursements
- Internal Controls Over Receivables & the Revenue Cycle
- Internal Revenue Service (IRS) Issues, Primarily Payroll Matters
- Legal Considerations for Debt Issuances & Disclosure Requirements
- Policies and Procedures Manuals
- Segregation of Duties
- Single Audits for Auditees the Uniform Guidance for New Single Audits

**TAB 9**

**SUBMISSION REQUIREMENTS AND  
REQUIRED SUBMITTAL FORMS**

CITY OF NORTH PORT  
REQUEST FOR PROPOSAL NO. 2018-63  
FINANCIAL AUDITING SERVICES

**B. CITY REQUIRED SUBMITTAL FORMS/CHECKLIST**

**READ/EXECUTED  
& INCLUDED**

- ☒ Submittal Signature Form
- ☒ References
- ☒ Drug-Free Workplace (If Applicable)  
☒ YES ☐ NO
- ☒ Public Entity Crime Information  
☐ YES ☒ NO ☐ N/A
- ☒ Non-Collusive Affidavit
- ☒ Statement of Organization
- ☒ State of Florida Registration Requirements (<http://www.sunbiz.org/search.html>) Proposer shall be registered with the State of Florida to perform the professional services required for this proposal. A copy of Registration must be included with submission.  
☒ Copy of Registration, Attached  
☒ State required license for Prime Firm Only (Not sub-CONSULTANTS)
- ☒ Conflict of Interest Form
- ☒ Scrutinized Certification Form
- ☒ Disclosure Form for Consultant/Engineer/Architect
- ☒ No Lobbying Affidavit
- ☒ **SAMPLE INSURANCE CERTIFICATE:** Demonstrate your firm's ability to comply with insurance requirements. Provide a previous certificate or other evidence listing the Insurance Companies names for both Professional Liability and General Liability and the dollar amounts of the coverage.  
☒ YES ☐ NO Sample Insurance Certificate is included with the submittal
- ☐ **MBE/WBE/VBE:** If claiming Minority Business Enterprise/Women Business Enterprise/Veterans Business Enterprise, the Prime Firm (not sub-CONSULTANT) **shall be** certified as a Minority Business Enterprise by the State of Florida, Department of Management Services, Office of Supplier Diversity pursuant to Section 287.0943, Florida Statutes.  
☐ YES, CLAIMING MBE/WBE/VBE STATUS AS PRIME ONLY  
☐ YES, I'VE ATTACHED THE CERTIFICATE OF MBE/WBE/VBE STATUS FROM THE STATE OF FLORIDA, AS OUTLINED SECTION 12.  
☒ NOT CLAIMING MBE/WBE/VBE

**CITY OF NORTH PORT  
REQUEST FOR PROPOSAL NO. 2018-63  
FINANCIAL AUDITING SERVICES**

**THIS PAGE MUST BE COMPLETED AND SUBMITTED WITH YOUR PROPOSAL  
PROPOSAL SUBMITTAL SIGNATURE FORM**

The undersigned attests to his/her authority to submit this proposal and to bind the firm herein named to perform as per Agreement, if the firm is awarded the Agreement by the City.

The undersigned further certifies that he/she has read the Request for Proposal, Terms and Conditions, Insurance Requirements and any other documentation relating to this request and this proposal is submitted with full knowledge and understanding of the requirements and time constraints noted herein.

As addenda are considered binding as if contained in the original specifications, it is critical that the firm acknowledge receipt of same. The submittal may be considered void if receipt of an addendum is not acknowledged.

Addendum No. 1 Dated 8/15/18 Addendum No. 4 Dated 8/27/18  
Addendum No. 2 Dated 8/20/18 Addendum No.        Dated         
Addendum No. 3 Dated 8/27/18 Addendum No.        Dated       

Company Name Mauldin & Jenkins, LLC

Contact Name Wade P. Sansbury  
941-741-2255 wsansbury@mjcpa.com 941-747-6035

Telephone # 1401 Manatee Avenue West, Suite 1200 E-Mail        Fax #       

Main Office Address Bradenton Florida 34205  
City        State        Zip Code       

Address of Office Servicing City of North Port, if different than above: ☒ SAME AS ABOVE

Office Address         
City        State        Zip Code       

Telephone #        E-mail        Fax #       

Name & Title of Firm Representative Wade P. Sansbury Partner  
Signature Wade P. Sansbury Date 8/30/18

Do you accept Visa? ☒ YES ☐ NO

- OFFICE SERVICING CITY OF NORTH PORT (CITY HALL): ☒ LESS THAN 100 MILES ☐ MORE THAN 100 MILES
- LENGTH OF TIME AT THIS LOCATION: ☒ MORE THAN 3 YEARS ☐ 1 TO 3 YEARS

☐ BETWEEN 6 MONTHS TO 1 YEAR ☐ LESS THAN 6 MONTHS

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**CITY OF NORTH PORT  
REQUEST FOR PROPOSAL NO. 2018-63  
FINANCIAL AUDITING SERVICES**

**STATEMENT OF ORGANIZATION  
(Information Sheet for Transactions and Conveyances Corporation Identification)**

The following information will be provided to the City of North Port for incorporation in legal documents. It is, therefore, vital all information is accurate and complete. Please be certain all spelling, and capitalization is exactly as registered with the state or federal government.

**Name of Respondent:** Mauldin & Jenkins, LLC

**DBA (if any):** \_\_\_\_\_

**Type of Entity** (Sole Proprietor, Corporation, LLC, LLP, Partnership, etc): LLC

**Business Address:** 1401 Manatee Avenue West, Suite 1200; Bradenton, FL 34205

**Phone:** 941-741-2255 **Fax:** 941-747-6035

**E-Mail** wsansbury@mjcpa.com

**Print Name and Title of person authorized to bind:** Wade P. Sansbury, Partner

**Federal Identification Number:** 58-0692043

**Signature:** Wade P Sansbury

Respondent shall submit proof that it is authorized to do business in the State of Florida unless registration is not required by law.

**Is this a Florida Corporation:** (Please Check One) ☒ Yes or ☐ No

**If not a Florida Corporation,**  
In what state was it created: \_\_\_\_\_  
Name as spelled in that State: \_\_\_\_\_

**What kind of corporation is it:** ☒ "For Profit" or ☐ "Not for Profit"

**Is it in good standing:** ☒ Yes or ☐ No

**Authorized to transact business in Florida:** ☒ Yes or ☐ No

**State of Florida Department of State Certificate of Authority Document No.:** L11000058336

**Does it use a registered fictitious name:** ☐ Yes or ☒ No

CITY OF NORTH PORT  
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**Names of Officers:**

President: Hanson Boarders Secretary: Kristen Lord, CFO  
Vice President: Jeff Fucito Treasurer: \_\_\_\_\_  
Director: \_\_\_\_\_ Director: \_\_\_\_\_  
Other: \_\_\_\_\_ Other: \_\_\_\_\_

**Name of Corporation (As used in Florida):**

Mauldin & Jenkins, LLC

(Spelled exactly as it is registered with the state or federal government)

**Corporate Address:**

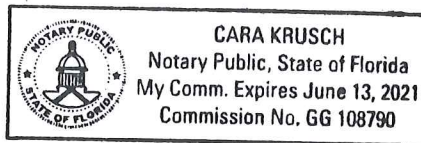
Post Office Box: 200 Galleria Pkwy, Suite 1700  
City, State Zip: Atlanta, GA 30339  
Street Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_

STATE OF Florida  
COUNTY OF Manatee

Sworn to and subscribed before me this 30<sup>th</sup> day of August, 2018, by Wade P. Sandbury who ☒ is personally known to me or ☐ has produced his/her driver's license as identification.

Cara Krusch  
Notary Public - State of Florida  
Print Name: Cara Krusch  
Commission No: GG 108790

**NOTARY SEAL:**



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**CITY OF NORTH PORT  
REQUEST FOR PROPOSAL NO. 2018-63  
FINANCIAL AUDITING SERVICES**

**REFERENCES/CLIENT LISTING**

(The firm shall provide a minimum of two (2) business related references for which they are currently providing, or have provided within the last seven (5) years, services similar to the scope of services required by this RFP.). Attach additional sheets if necessary.

1. Business/Customer Name: City of Naples, Florida  
 Name of Contact Person/Title: Mr. Gary Young, Deputy Finance Director  
 Telephone# 239-213-1815 Fax 239-213-1805 E-mail gyoung@naplesgov.com  
 Address 735 8th Street South, Naples, Florida 34102  
 Duration of Contract or business relationship September 2006 through present  
 Type of Services Provided Financial and Compliance audits in accordance with Uniform Guidance. Prep of CAFR and Certificate of Achievement awarded by GFOA. Audit of 3 single employer DB Pension Plans.
2. Business/Customer Name: City of Marco Island, Florida  
 Name of Contact Person/Title: Guillermo Polanco, Finance Director  
 Telephone# 239-389-5016 Fax 239-642-8947 E-mail gpolanco@cityofmarcoisland.com  
 Address 50 Bald Eagle Drive, Marco Island, Florida 34145  
 Duration of Contract or business relationship 2013 through present  
 Type of Services Provided Financial and Compliance audits in accordance with OMB Circular A-133. Prep of CAFR and the maintenance of the GFOA Certificate.
3. Business/Customer Name: City of Cooper City, Florida  
 Name of Contact Person/Title: Sherry Walker, Finance Director  
 Telephone# 954-434-4300 x228 Fax 954-434-5099 E-mail swalker@coopercityfl.org  
 Address 9090 SW 50th Place, Cooper City, Florida 33328  
 Duration of Contract or business relationship September 2016 through present  
 Type of Services Provided Financial and Compliance audits in accordance with the Uniform Guidance. Prep of CAFR and the maintenance of the GFOA Certificate.

**COMPANY NAME:** Mauldin & Jenkins, LLC

**SIGNATURE:** Wade P. Sambrino

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**CITY OF NORTH PORT  
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4. Business/Customer Name: City of Plant City, Florida  
Name of Contact Person/Title: Diane Reichard, Finance Director  
Telephone# 813-659-4215 Fax 813-659-4216 E-mail dreichard@plantcitygov.com  
Address 302 West Reynolds Street, Plant City, Florida 33563  
Duration of Contract or business relationship 2013 through present  
Type of Services Provided Financial and Compliance audits in accordance with the Uniform Guidance. Prep of CAFR and the maintenance of the GFOA Certificate.

5. Business/Customer Name: Town of Longboat Key, Florida  
Name of Contact Person/Title: Susan Smith, Finance Director  
Telephone# 941-316-1999 Fax 941-316-1656 E-mail ssmith@longboatkey.org  
Address 501 Bay Isles Road, Longboat Key, Florida 34228  
Duration of Contract or business relationship 2014 through present  
Type of Services Provided Financial and Compliance audits in accordance with government auditing standards. Prep of CAFR and maintenance of the GFOA Certificate.

COMPANY NAME: Mauldin & Jenkins, LLC

SIGNATURE: 

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**CITY OF NORTH PORT  
REQUEST FOR PROPOSAL NO. 2018-63  
FINANCIAL AUDITING SERVICES**

**Scrutinized Company Certification Form**

Company Name: Mauldin & Jenkins, LLC  
 Authorized Representative Name and Title: Wade Sansbury, Partner  
 Address: 1401 Manatee Ave West, Suite 1200 City: Bradenton State: FL ZIP: 34205  
 Phone Number: 941-741-2255 Email Address: wsansbury@mjcpa.com

A company is ineligible to, and may not, bid on, submit a proposal for, or enter into or renew a contract with the City of North Port for goods or services of any amount if, at the time of bidding on, submitting a proposal for, or entering into or renewing such contract, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Florida Statutes, section 215.4725, or is engaged in a boycott of Israel.

A company is ineligible to, and may not, bid on, submit a proposal for, or enter into or renew a contract with the City of North Port for goods or services of \$1 million or more if, at the time of bidding on, submitting a proposal for, or entering into or renewing such contract, the company is on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to Florida Statutes, section 215.473, or with companies engaged in business operations in Cuba or Syria.

**CHOOSE ONE OF THE FOLLOWING**

- ☒ This bid, proposal, contract or contract renewal is for goods or services of less than \$1 million. As the person authorized to sign on behalf of the above-named company, and as required by Florida Statutes, section 287.135(5), I hereby certify that the above-named company is not participating in a boycott of Israel.
- ☐ This bid, proposal, contract or contract renewal is for goods or services of \$1 million or more. As the person authorized to sign on behalf of the above-named company, and as required by Florida Statutes, section 287.135(5), I hereby certify that the above-named company is not participating in a boycott of Israel, is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, and it does not have business operations in Cuba or Syria.

I understand that pursuant to Florida Statutes, section 287.135, the submission of a false certification may result in the termination of the contract if one is entered into, and may subject the above-named company to civil penalties, attorney's fees and costs.

Certified By: Wade P. Sansbury  
 AUTHORIZED REPRESENTATIVE SIGNATURE

Print Name and Title: Wade P. Sansbury, Partner

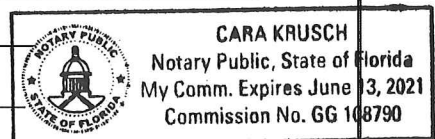
Date Certified: 8/30/18

State of Florida  
 County of Manatee

The foregoing instrument was acknowledged before me this 30<sup>th</sup> day of August, 2018 by Wade P. Sansbury who is personally known to me or who has produced identification. \_\_\_\_\_ as

Cara Krusch  
 Notary Public

Solicitation/Contract/PO Number (Completed by Purchasing): \_\_\_\_\_





**CITY OF NORTH PORT  
REQUEST FOR PROPOSAL NO. 2018-63  
FINANCIAL AUDITING SERVICES**

**DRUG FREE WORKPLACE FORM**

The undersigned CONSULTANT in accordance with Florida Statute 287.087 hereby certifies that  
Mauldin & Jenkins, LLC does:  
(Company Name)

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify 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.

**Check one:**

- ☒ As the person authorized to sign this statement, I certify that this firm complies fully with above requirements.
- ☐ As the person authorized to sign this statement, this firm **does not** comply fully with the above requirements.

*Wade P. S. [Signature]*  
Offeror's Signature

*8/30/18*  
Date

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CITY OF NORTH PORT  
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**PUBLIC ENTITY CRIME INFORMATION**

As provided by F.S. §287.133, a person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a CONSULTANT, Supplier, SubCONSULTANT, or CONSULTANT under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.

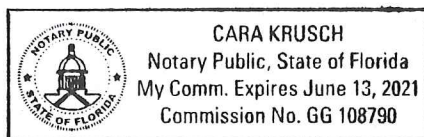
I, Wade P. Sansbury, being an authorized representative of the Respondent, Mauldin & Jenkins, LLC, located at 1401 Manatee Ave West, Suite 1200  
City: Bradenton State: FL Zip Code: 34205, have read and understand  
the contents above. I further certify that Respondent is not disqualified from replying to this solicitation because of F.S. §287.133.

Signature: Wade P. Sansbury Date: 8/31/18  
Telephone #: 941-741-2255 Fax #: 941-747-6035

Federal ID #: 58-0692043

STATE OF Florida  
COUNTY OF Manatee

Sworn to and subscribed before me this 30<sup>th</sup> day of August, 2018, by Wade P. Sansbury  
who ☒ is personally known to me or ☐ has produced his/her driver's license as identification.



Cara Krusch  
Notary Public - State of Florida  
Print Name: Cara Krusch  
Commission No: GG 108790

NOTARY SEAL:

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CITY OF NORTH PORT  
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NON-COLLUSIVE AFFIDAVIT

State of Florida }  
County of Manatee } SS.

Before me, the undersigned authority, personally appeared:  
Wade P. Sansbury who, being first duly sworn, deposes and says that:


1. He/She is the Partner (Owner, Partner, Officer, Representative or Agent) of Mauldin & Jenkins, LLC, the Respondent that has submitted the attached reply;
2. He/She is fully informed respecting the preparation and contents of the attached reply and of all pertinent circumstances respecting such reply;
3. Such reply is genuine and is not a collusive or sham reply;
4. Neither the said Respondent nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other respondent, firm, or person to submit a collusive or sham reply in connection with the work for which the attached reply has been submitted; or have in any manner, directly or indirectly sought by agreement or collusion, or communication or conference with any respondent, firm, or person to fix the price or prices in the attached reply or of any other respondent, or to fix any overhead, profit, or cost elements of the reply price or the reply price of any other respondent, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the reply work.

Signed, sealed and delivered this 30<sup>th</sup> day of August, 2018.

By: Wade P. Sansbury  
WADE P. SANSBURY  
(Printed Name)  
8/30/18  
(Title)

STATE OF Florida  
COUNTY OF Manatee

Sworn to and subscribed before me this 30<sup>th</sup> day of August, 2018, by Wade P. Sansbury who ☒ is personally known to me or ☐ has produced his/her driver's license as identification.

 **CARA KRUSCH**  
Notary Public, State of Florida  
My Comm. Expires June 13, 2021  
Commission No. GG 108790  
NOTARY SEAL

Notary Public - State of Florida  
Print Name: Cara Krusch  
Commission No: GG 108790

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**CITY OF NORTH PORT  
REQUEST FOR PROPOSAL NO. 2018-63  
FINANCIAL AUDITING SERVICES**

**CONFLICT OF INTEREST FORM**

F.S. §112.313 places limitations on public officers (including advisory board members) and employees' ability to contract with the City either directly or indirectly. Therefore, please indicate if the following applies:

**PART I.**

- ☐ I am an employee, public officer or advisory board member of the City  
\_\_\_\_\_ (List Position Or Board)
- ☐ I am the spouse or child of an employee, public officer or advisory board member of the City  
Name: \_\_\_\_\_
- ☐ An employee, public officer or advisory board member of the City, or their spouse or child, is an officer, partner, director, or proprietor of Respondent or has a material interest in Respondent. "Material interest" means direct or indirect ownership of more than 5 percent of the total assets or capital stock of any business entity. For the purposes of [§112.313], indirect ownership does not include ownership by a spouse or minor child.  
Name: \_\_\_\_\_
- ☐ Respondent employs or contracts with an employee, public officer or advisory board member of the City  
Name: \_\_\_\_\_
- ☒ None Of The Above

**PART II:**

Are you going to request an advisory board member waiver?

- ☐ I will request an advisory board member waiver under §112.313(12)
- ☐ I will NOT request an advisory board member waiver under §112.313(12)
- ☒ N/A

The City shall review any relationships which may be prohibited under the Florida Ethics Code and will disqualify any vendors whose conflicts are not waived or exempt.

COMPANY: Mauldin & Jenkins, LLC

SIGNATURE: Wade P. Samsbury

**THIS PAGE MUST BE COMPLETED AND SUBMITTED WITH YOUR PROPOSAL**

CITY OF NORTH PORT  
REQUEST FOR PROPOSAL NO. 2018-63  
FINANCIAL AUDITING SERVICES

LOBBYING CERTIFICATION

"The undersigned hereby certifies, to the best of his or her knowledge and belief, that":

STATE OF FLORIDA

COUNTY OF MANATEE SARASOTA

This 30<sup>th</sup> day of August of 2018

Wade Sansbury, being first duly sworn, deposes and says that he or she is the authorized representative of Mauldin & Jenkins, LLC (Name of the CONSULTANT, firm or individual), and that the vendor and any of its agents agree to have no contact or communication with, or discuss any matter related in any way to any active City of North Port solicitation, with any City of North Port elected officials, officers, their appointees or their agents or any other staff or outside individuals working with the city in respect to this request other than the designated Procurement Official Contact and to abide by the restrictions outlined in the General Terms and Conditions of the Solicitation. Technical questions directed to the project manager, is prohibited. These persons shall not be lobbied, either individually or collectively, regarding any questions for bid, proposal, qualification and/or any other solicitations released by the city. To do so is grounds for immediate disqualification from the selection process. The selection process is not considered final until such a time as the Commission has made a final and conclusive determination.

(a) No City appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence either directly or indirectly an officer or employee of the City, City Commission in connection with the awarding of any City Contract.

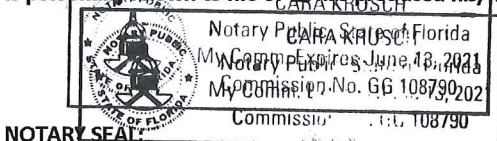
(b) If any funds other than City appropriated funds have been paid or will be paid to any person for influencing or attempting to influence a member of City Commission or an officer or employee of the City in connection with this contract, the undersigned shall complete and submit Standard Form-L "Disclosure Form to Report Lobbying", in accordance with its instructions.

Signed, sealed and delivered this 30<sup>th</sup> day of August, 2018.

By: Wade P. Sansbury  
WADE SANSBURY  
(Printed Name)  
8/30/18  
(Title)

STATE OF Florida  
COUNTY OF manatee

Sworn to and subscribed before me this 30<sup>th</sup> day of August, 2018, by Wade P. Sansbury who ☒ is personally known to me or ☐ has produced his/her driver's license as identification.



Cara Krusch  
Notary Public - State of Florida  
Print Name: Cara Krusch  
Commission No: GG 108790

THIS PAGE MUST BE SUBMITTED WITH PROPOSAL

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CITY OF NORTH PORT  
REQUEST FOR PROPOSAL NO. 2018-63  
FINANCIAL AUDITING SERVICES

DISCLOSURE FORM

FOR

CONSULTANT/ENGINEER/ARCHITECT

Please select (only) one of the following three options:

☒ Our firm has no actual, potential, or reasonably perceived, **financial\*** or **other interest\*\*** in the outcome of the project.

☐ Our firm has a potential or reasonably perceived **financial\*** or **other interest\*\*** in the outcome of the project as described here: \_\_\_\_\_.

Our firm proposes to mitigate the potential or perceived conflict according to the following plan:  
\_\_\_\_\_.

☐ Our firm has an actual **financial\*** or **other interest\*\*** in the outcome of the project as described here:  
\_\_\_\_\_.

**\*What does "financial interest" mean?**

If your firm, or employee of your firm working on the project (or a member of the employee's household), will/may be perceived to receive or lose private income depending on the government business choices based on your firm's findings and recommendations, this must be listed as a financial interest. An example would be ownership in physical assets affected by the government business choices related to this project. The possibility of contracting for further consulting services is not included in this definition and is not prohibited.

**\*\*What does "other interest" mean?**

If your firm, or employee of your firm working on the project (or a member of the employee's household), will/may be perceived to have political, legal or any other interests that will affect what goes into your firm's findings and recommendations, or will be/may be perceived to be affected by the government business choices related to this project, this must be listed as another interest.

BUSINESS NAME: \_\_\_\_\_ Mauldin & Jenkins, LLC

NAME (PERSON AUTHORIZED TO BIND THE COMPANY): \_\_\_\_\_ Wade P. Sansbury

SIGNATURE: \_\_\_\_\_ DATE: 8/30/18

[www.mjcpa.com](http://www.mjcpa.com)

**MAULDIN & JENKINS, LLC**

**1401 Manatee Avenue West, Suite 1200  
Bradenton, Florida 34205**

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

