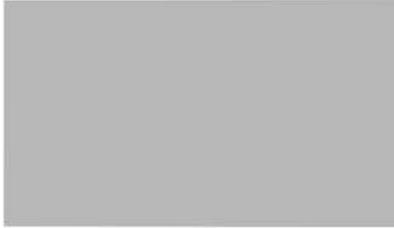
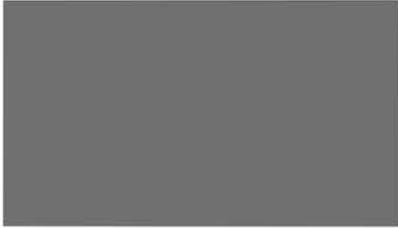


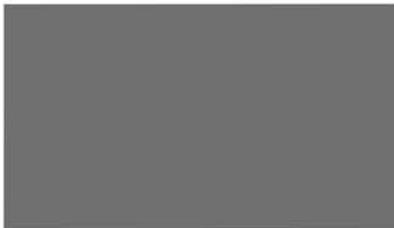
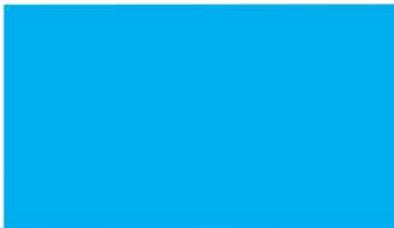


CPAs & ADVISORS



*Proposal for Professional  
Auditing Services*

**Gulf Consortium**



**PROPOSER**

Moore Stephens Lovelace, P.A.  
255 South Orange Avenue, Suite 600  
Orlando, FL 32801

**SUBMITTED BY**

William Blend, CPA, CFE  
Shareholder  
wblend@mslcpa.com  
800.683.5401



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## Description and History of MSL

MSL is a Florida corporation that has been in continuous business for over 40 years and has grown to be one of the largest independently owned and operated firms of certified public accountants in the Southeast. We are a nationally recognized CPA firm, serving clients in more than 20 states and eight countries. Many of our shareholders are nationally recognized specialists in their field of practice. The Firm and all of its CPAs are actively involved with the FICPA and AICPA, as well as the Private Companies Practice Section of the AICPA. **Members of our Governmental Practice Group (GPG) are involved with the AICPA's Governmental Audit Quality Center (AICPA GAQC).**

We have four offices in the state of Florida. The Firm's headquarters are located in Orlando, with locations in Miami, Tampa, and Tallahassee.

MSL provides client service through management consulting, tax and business advisory services, and financial, accounting and assurance services. **We have specialized practice groups in the areas of governmental/public sector, not-for-profit, healthcare and clinical consulting, SEC/corporate finance, employee benefit plans, and fraud examination.** The Firm's professionals combine extensive technical competence and industry experience with proactive and innovative thought to assist clients in improving their businesses.

Our engagements are enhanced through our Firm's association with Moore Stephens. Moore Stephens North America, Inc. and Moore Stephens International Limited are associations of independently owned and operated accounting firms and correspondents with a combined strength of more than 27,000 partners and employees, and 626 offices in 108 countries. In size, reputation, and longevity, Moore Stephens is one of the largest accounting and consulting organizations in the world.

*An independent firm associated with*  
**MOORE STEPHENS**

Our Moore Stephens connection allows us to offer the resources of a national firm with local firm responsiveness and personal attention. We believe this unique relationship makes us best positioned to help you meet challenges, remain competitive, and run your organization as efficiently and effectively as possible. With Moore Stephens, you will receive the **local, hands-on attention** you deserve with the **global resources** you need.



## Prior Governmental Auditing Experience

MSL is committed to the governmental sector. Our governmental practice accounts for a significant portion of our Firm’s revenues. Governmental work is not filler work at MSL. Our GPG performs services for some of the largest governmental entities in Florida. **Members of this group dedicate 90% of their time working with governmental clients.** MSL’s GPG has experienced significant growth locally and statewide. **Currently, MSL is providing auditing services to approximately 40 governmental clients.**

MSL is proud to share with the Consortium the following representative listing of similar clients for whom we have provided auditing services in the last five years. For all clients listed below, all deadlines were met.

Client Name	Type	Length of Service	Type of Services	Contact Name, Title
<i>Special Districts and Authorities</i>				
Central Florida Expressway Authority	Public	2012-2016	Annual Audit	Lisa Lumbar, Chief Financial Officer
East Central Florida Regional Planning Council	Public	2005-2016	Annual Audit	Leila Hars, Finance Manager
Florida Intergovernmental Finance Commission	Public	2004-2013	Annual Audit	Craig Dunlap, President
Greater Orlando Aviation Authority	Public	2015-2019	Annual Audit Quarterly	Jacqueline Churchill, Chief Financial Officer
MetroPlan Orlando	Public	2005-2016	Annual Audit	Harold Barley, Executive Director
Sanford Airport Authority	Public	2014-2017 (ext to 2021)	Annual Audit	Don Poore, Chief Financial Officer
TOHO Water Authority	Public	2005-2019	Annual Audit	Rodney Henderson, Business Services Manager
West Volusia Hospital Authority	Public	2004-2014	Annual Audit	Eileen Long, Accountant
<i>Municipalities</i>				
City of Dunedin	Public	2013-2017	Annual Audit	Kathy Oster, Accounting Manager
City of Indian Rocks Beach	Public	2006-2017	Annual Audit	Dan Carpenter, Finance Director
City of Tampa – Single Audit	Public	2011-2015	Single Audit	Lee Huffstutler, Chief Accountant
City of Tarpon Springs	Public	2015-2017	Annual Audit	Ron Haring, Finance Director
City of Temple Terrace	Public	2015-2019	Annual Audit	Lyn Boswell, Finance Director
City of Venice	Public	2011-2016	Annual Audit	Linda Senne, Finance Director
City of Winter Park	Public	2005-2009 2013-2019	Annual Audit	Wes Hamil, Finance Director

## Reference Check Form

**Proposer Instructions: Fill out top (box) portion only. (Please print or type)  
Include a minimum of 3 references (1 page per reference)**

**Title: AUDITING SERVICES – THE GULF CONSORTIUM**

Proposer/Respondent:

Reference:

Email:

Telephone #:

Fax #:

Person to Contact:

**Reference Instructions: The above Proposer/Respondent has given your name to The Gulf Consortium as a reference. Please complete the information below and email ([gulf.consortium@balmoralgroup.us](mailto:gulf.consortium@balmoralgroup.us) or fax (407-629-2183) within three (3) days.**

Describe the scope of work of the contract awarded by your organization to this firm.

Was the Audit or Accounting Service completed on time and within budget?

If not, indicate why: \_\_\_\_\_

Was the consultant effective in communication, efficiency and time requirements?

If not, indicate why: \_\_\_\_\_

Please complete rubric on Page 2 based on your experience with the firm in question.

How would you rate the firm on a scale of low (1) to high (10) for the following?

<u>Category</u>	<u>Rating (1-10)</u>	<u>Category</u>	<u>Rating (1-10)</u>
Professionalism		Qualifications	
Budget Control		Cooperation	
Reliability		Final Product	

**Professionalism** – Manner in which the audit team and its member conducted itself over the course of the engagement.

**Budget Control** – Ability of the firm to stay within a reasonable range of the agreed upon budget.

**Reliability** – How easy or difficult was the engagement team to get a hold of or obtain responses from?

**Qualifications** – Were the accountants doing the job knowledgeable on the pertinent subject matter as well as other areas which impacted your audit or service?

**Cooperation** – Did the engagement team give clear concise instructions on what was expected of the client?

**Final Product** – Was the final product in line with the expectations in terms of quality and timeliness?

Would you contract with this firm again?      Yes ( )      No ( )      Maybe ( )

## Reference Check Form

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**Title: AUDITING SERVICES – THE GULF CONSORTIUM**

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**Final Product** – Was the final product in line with the expectations in terms of quality and timeliness?

Would you contract with this firm again?      Yes ( )      No ( )      Maybe ( )

## Engagement Team

### William Blend, CPA, CFE

Engagement Shareholder

#### Education and Certifications

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

#### Professional Memberships and Affiliations

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

**Continuing education requirements of the Florida Institute of CPAs relating to governmental audits have been satisfied.**

**Governmental audit experience includes 33 cities, 7 counties, 13 special districts, and 11 school boards.**

**Background** - Bill Blend is a member of the Firm's Governmental Practice Group. Bill has over 25 years of public accounting, governmental and not-for-profit experience. He has provided services to numerous municipalities, counties, and other governmental entities.

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

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

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

**Daniel J. O’Keefe, CPA, CFE, MBA**

Technical Review Shareholder

**Education and Certifications**

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

**Professional Memberships and Affiliations**

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

**Continuing education requirements of the Florida Institute of CPAs relating to governmental audits have been satisfied.**

**Governmental audit experience includes 54 cities, 16 counties, 14 special districts, and 19 school boards.**

**Background** - Dan O’Keefe has over 40 years of public accounting, governmental, and not-for-profit experience. He heads up the Firm’s Governmental Practice Group, serves on the Firm’s Board of Directors, and is the Firm’s Secretary. He has provided services to numerous municipalities, counties, and other governmental entities, and is a nationally recognized expert in the area of governmental auditing. He is one of the most sought-after public sector instructors in the state.

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

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

Dan is the co-author of *A State Lottery: A Challenge for Auditors*; co-author of *Auditing Budget Requirements for Florida’s Local Governments*; and author of the *1996 Single Audit Requirements*. In addition, Dan authored the *Florida Single Audit Act*.



## Jeff Wolf, CPA

Engagement Manager

### Education and Certifications

- B.S. Degree in Business Administration – University of Buffalo, New York
- C.P.A., Certified Public Accountant - Florida

### Professional Memberships and Affiliations

- AICPA
- FICPA
- FGFOA

**Continuing education requirements of the Florida Institute of CPAs relating to governmental audits have been satisfied.**

**Governmental audit experience includes 13 cities, 3 counties, 6 special districts, and 3 school boards.**

**Background** - Jeff Wolf is a member of the Firm's Governmental Practice Group and has over 11 years of public accounting experience. He has had extensive involvement in providing professional services to numerous governmental and not-for-profit entities, performing single audits for governmental and not-for-profit organizations under the Single Audit Act (Uniform Guidance) and Florida Single Audit Act.

**Professional Experience** - Jeff recently rejoined the MSL team after three years serving as the Assistant Finance Director for the City of Kissimmee. This experience gives him unique insight into governmental accounting from both sides of the aisle.

All CPE requirements have been met for the AICPA, State Board of Accountancy, and "Yellow Book."

Firm and Engagement Team Licenses

RICK SCOTT, GOVERNOR KEN LAWSON, SECRETARY

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

<b>LICENSE NUMBER</b>	
AD0031378	

The ACCOUNTANCY CORPORATION  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2017

MOORE STEPHENS LOVELACE, P.A.  
255 S ORANGE AVENUE  
SUITE 600                      FL 32801




ISSUED: 12/22/2015                      DISPLAY AS REQUIRED BY LAW                      SEQ # L1512220001403

RICK SCOTT, GOVERNOR KEN LAWSON, SECRETARY

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

<b>LICENSE NUMBER</b>	
AC35022	

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2018

BLEND, WILLIAM  
255 S ORANGE AVENUE  
SUITE 600                      FL 32801




ISSUED: 11/07/2016                      DISPLAY AS REQUIRED BY LAW                      SEQ # L1611070006778

RICK SCOTT, GOVERNOR KEN LAWSON, SECRETARY

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

<b>LICENSE NUMBER</b>	
AC0010681	

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2017

O'KEEFE, DANIEL JAMES  
255 S ORANGE AVENUE  
SUITE 600                      FL 32801




ISSUED: 11/09/2015                      DISPLAY AS REQUIRED BY LAW                      SEQ # L1511090000930



## Tentative Schedule for Performing the Key Phases of the Audit

MSL utilizes project management in our audit plans. This means that various components of the audit are broken down into smaller project areas. The overall engagement is the responsibility of the Engagement Shareholder Bill Blend, working in conjunction with the engagement manager, who divides the engagement into projects which are then assigned to the appropriate staff level. Each project area is evaluated to set an appropriate time budget. The key is to appropriately plan each section/project and then hold individual audit staff accountable for completing their projects.

To ensure the most efficient and effective implementation of this process, all areas are coordinated with Consortium staff. By doing so, we know that your staff has completed all requests and that our staff will be ready to complete their tasks because we do not audit areas that have not been completed by your staff.

Our method also includes constant communication with Consortium staff, management and, when required, the Board. This ensures that everyone is on the same page and there are no miscommunications.

We also realize that every schedule needs to be flexible. When a change occurs, we will not lose focus or attempt to charge for delays. We realize that things can happen which may impact the agreed-upon timing of any particular project or the entire audit. When this occurs, we will either work on other areas, or reschedule the engagement to a mutually agreeable time. As a firm with a large governmental practice, we have the flexibility to do so.



Below is a sample listing of major component areas of the audit, examples of smaller project areas under each, and proposed scheduling of each phase:

<b>August/September</b>	<b>Planning/Internal Control/Compliance (offsite)</b>	
	<ul style="list-style-type: none"> <li>Engagement Administration and Planning, including Evaluation of Risk Assessments</li> <li>Minutes, Contracts, and Resolutions</li> </ul>	<ul style="list-style-type: none"> <li>Budgets</li> <li>Develop Audit Plan to Address Identified Risks</li> </ul>
<b>November/December</b>	<b>Substantive Testing</b>	
	<ul style="list-style-type: none"> <li>Cash, Investments, and Restricted Funds</li> <li>Receivables, Revenue, and Cash Receipts</li> <li>Expenditures, Payables, and Cash Disbursements</li> </ul>	<ul style="list-style-type: none"> <li>Net Position, Revenues, and Expenses</li> </ul>
<b>November/December</b>	<b>Single Audit/Internal Control/Compliance</b>	
	<ul style="list-style-type: none"> <li>Perform and Evaluate Risk Assessments</li> <li>Identification of Major Programs</li> </ul>	<ul style="list-style-type: none"> <li>Preparation of the Schedule of Findings and Questioned Costs</li> <li>Testing of Major Programs</li> </ul>
<b>December/January</b>	<b>Wrap up and Reporting</b>	
	<ul style="list-style-type: none"> <li>Submit final reports</li> <li>Exit Conference with Management</li> </ul>	<ul style="list-style-type: none"> <li>Presentation to the Board</li> </ul>

## Audit Procedures and Anticipated Audit Approach

### Audit Procedures

As in all audits, the opinion expressed on the fairness of the financial statements is reached by the process of evaluating the evidence gathered in the course of the audit. Our primary function is to gather competent evidential matter which corroborates the assertions made by management in the financial statements. The principal techniques used to acquire evidence on which the expression of our opinion is based are as follows:

- *Examination (inspection)* - One of our principal objectives is to substantiate the authenticity of various recorded figures and entries. Evidence of such authenticity is typically gathered by reference to documents pertaining to the transaction that occurred. Therefore, procedures are implemented to gather evidence to support the financial statement assertions regarding the existence of recorded assets, liabilities, and fund equity components at year-end.
- *Confirmation* - The process of confirmation is closely related to that of inspection, but is used to obtain supporting evidence by direct request from third parties, rather than by reference to items of evidence readily available.
- *Observation* - To ascertain compliance with certain prescribed procedures, we will frequently use the technique of observing your financial operations. These procedures can be implemented to gather evidence to support the financial statement assertions regarding the completeness of selected account balances and transactions included in the financial statements.



- *Verification* - Generally, all of our activities related to the formulation of an opinion on your financial statements are referred to as verification procedures. However, specific tasks are performed to support the specific financial statement assertions regarding the:
  - accuracy of recorded balances and related account classifications;
  - valuations of account balances based on generally accepted accounting principles; and
  - cut-off procedures employed by management to consistently record all transactions in the appropriate accounting period(s).
- *Inquiry* - In all audits, substantial information is gathered by direct inquiry of your personnel. Through inquiry, we can ascertain the duties performed by given individuals or, through carefully phrased questions, we are able to ascertain that those individuals are properly carrying out the responsibilities assigned to them. We can also ascertain specific information about selected accounting items or transactions to support decisions made by management personnel when other corroborating evidence is not readily available.
- *Analytical Review* - The redirection inward of part of our auditors' attention, stressing your particular accounting system and the manner in which it develops reliable financial information, is accompanied by a more intensive study of the resulting financial figures themselves. Our auditors perform analytical review procedures to ascertain that the recorded figures "make sense," by being consistent with each other and with known external changes that are taking place. Changes from the previous year, or even month-to-month changes in the financial figures, as well as changes in ratios between various figures, are analyzed to ascertain that they are logical and reflect changes in operations or financial position that are known to have occurred.

### Audit Approach

Our value as external auditors is directly proportional to the quality of our communication with management and the Audit Committee. We will explore audit approach alternatives together and utilize the knowledge and expertise of your organization's accounting personnel to maximize efficiency and minimize internal staff disruptions. We will vigorously pursue the active exchange of ideas between MSL and the Consortium.

### Tailoring Our Approach

Our overall audit approach is driven by a top-down risk assessment process that analyzes the significant issues facing the Consortium, how those issues influence financial statement items, and how risks are managed in each of those areas. We do not expect to spend significant time on insignificant financial statement captions or on nonessential audit procedures.



We will tailor our approach to meet your needs and address the identified risks specific to the Consortium. Our approach will:

- Result in productive and cost-effective audits, minimizing your time commitment to the audit process.
- Reduce disruptions to your staff because less time is spent in areas that are insignificant.
- Use readily available schedules and other data prepared by your staff.
- Focus on continuous improvement.

## Fees, Hourly Rates, and Fee Structure

It is our policy to be open and frank on the subject of our fees. We are always prepared to discuss or explain our fee estimates or bills in as much detail as desired. We are very willing to discuss these fees, and ways of reducing them, with you. A summary of our all-inclusive fee for the fiscal years 2017 through 2019 is presented below:

Audit Services for the Gulf Consortium Fiscal Year Ending September 30,			
	2017	2018	*2019
Basic Financial Statements	\$3,000	\$3,000	\$5,000
Single Audit	\$3,000	\$3,000	\$3,000

\* Increase is based on anticipated increase in the volume of transactions once the State Expenditure plan is approved.

**Our fees include all out-of-pocket expenses and is our Guaranteed Maximum Price.** In addition to the audit services provided, as set forth in our proposal response to your RFP, our fee includes the following:

- Presentations at meetings related to the scope of this engagement, to discuss operations of your organization and changes in the environment in which you operate and to review our audit results.
- Free attendance for your accounting professionals at our training sessions that are open to our clients.

If it becomes necessary for the Consortium to request that MSL render additional services to either supplement the services in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, the following hourly rates will be utilized for any such additional work:

Title	Hourly Rate
Shareholder	\$225 - \$275
Manager	\$150 - \$225
Supervisor/Senior	\$100 - \$150
Staff	\$75 - \$100
Paraprofessional	\$50 - \$75

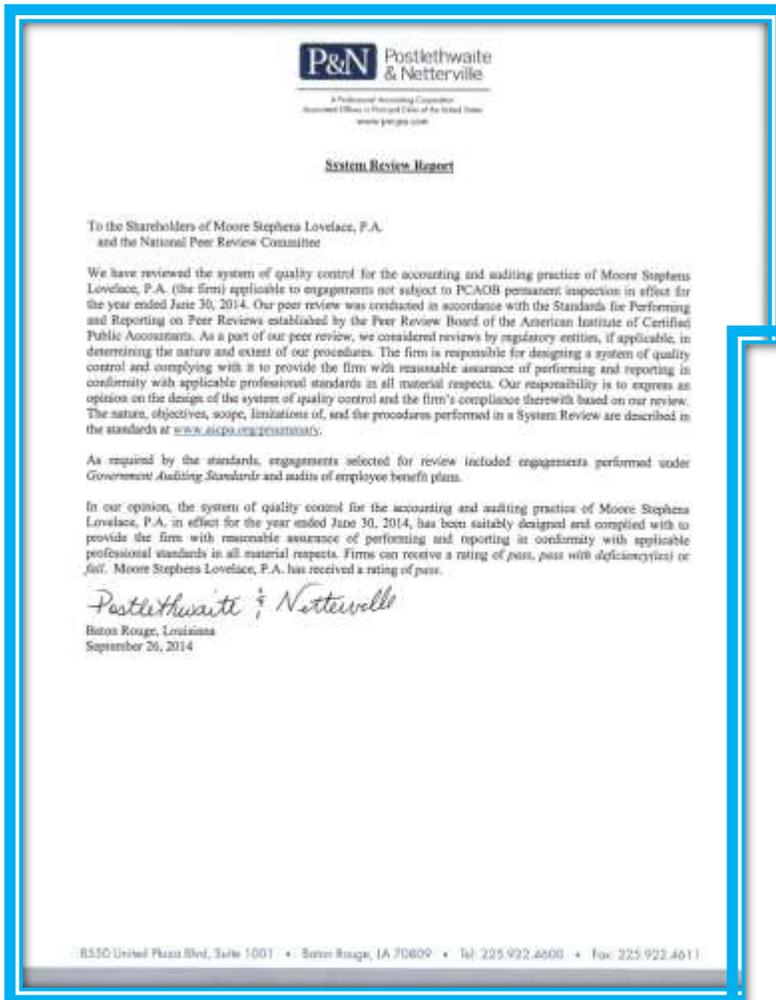


## Staff and Availability

We will be utilizing **full-time staff** from our Orlando office, located at 255 S. Orange Ave., Suite 600, Orlando, FL 32801, to service your engagement. Your engagement team will consist of two shareholders, one manager, one senior, and staff as required.

## Peer Review Report

Below is our most recent peer review report for the period ended June 30, 2014, **which included a review of specific governmental engagements performed by MSL. It should be noted that no comments were made as a result of this review.**





## Receipt of Addenda

MSL acknowledges that it received and reviewed the Question and Answer document released by the Consortium on August 24, 2017.

## Exhibit A

### EXHIBIT A GENERAL GRANT FUNDING SPECIAL PROPOSAL CONDITIONS

This solicitation is fully or partially funded by Federal grants. Proposers shall comply with the following:

1. **Drug Free Workplace Requirements:** Drug-free workplace requirements in accordance with Drug Free Workplace Act of 1988 (Pub L 100-690, Title V, Subtitle D) All contractors entering into Federal funded contracts over \$100,000 must comply with Federal Drug Free workplace requirements as Drug Free Workplace Act of 1988.
2. **Contractor Compliance:** The contractor shall comply with all uniform administrative requirements, cost principles, and audit requirements for federal awards.
3. **Conflict of Interest:** The contractor must disclose in writing any potential conflict of interest to the Consortium or pass-through entity in accordance with applicable Federal policy.
4. **Mandatory Disclosures:** The contractor must disclose in writing all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.
5. **Utilization of Small and Minority Businesses, Women's Business Enterprises and Labor Surplus Area Firms:** The contractor must take all necessary affirmative steps to assure that small, minority, and women-owned businesses are utilized when possible, in accordance with 2CFR 200.321. If subcontracts are to be let, prime contractor will require compliance of this provision by all sub-contractors. Prior to contract award, the contractor shall document efforts to assure that such businesses are solicited when there are potential sources; that the contractor made an effort to divide total requirement, when economically feasible, into smaller tasks or quantities to permit maximum participation by such businesses; and, that the contractor has established delivery schedules, where permitted, to encourage such businesses respond. Contractor and sub-contractor shall utilize service and assistance from such organizations as SBA, Minority Business Development Agency of the Department of Commerce, the Florida Department of Management Services (Office of Supplier Diversity), the Florida Department of Transportation, Minority Business Development Center, and Local Government M/DBE programs, available in many large counties and cities. Documentation, including what firms were solicited as suppliers and/or sub-contractors, as applicable, shall be included with the bid proposal.
6. **Equal Employment Opportunity:** (As per Executive Order 11246) The contractor may not discriminate against any employee or applicant for employment because of age, race, color, creed, sex, disability or national origin. The contractor agrees to take

affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their age, race, color, creed, sex, disability or national origin. Such action shall include but not be limited to the following: employment, upgrading, demotion or transfer, recruitment advertising, layoff or termination, rates of pay or other forms of compensation and selection for training including apprenticeship.

**7. Davis-Bacon Act:** If applicable to this contract, the contractor agrees to comply with all provisions of the Davis Bacon Act as amended (40 U.S.C. 3141-3148). Contractors are required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. If the grant award contains Davis Bacon provisions, the Consortium will place a copy of the current prevailing wage determination issued by the Department of Labor in the solicitation document. The decision to award a contract shall be conditioned upon the acceptance of the wage determination.

**8. Copeland Anti Kick Back Act:** If applicable to this contract, contractors shall comply with all the requirements of 18 U.S.C. § 874, 40 U.S.C. § 3145, 29 CFR Part 3 which are incorporated by reference to this contract. Contractors are prohibited from inducing by any means any person employed in the construction, completion or repair of public work to give up any part of the compensation to which he or she is otherwise entitled.

**9. Contract Work Hours and Safety Standards Act (40 U.S.C. 3701–3708):** Where applicable, all contracts awarded in excess of \$100,000 that involve the employment of mechanics or laborers must be in compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor is required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

**10. Clean Air Act (42 U.S.C. 7401–7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251–1387):** as amended—The Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401–7671q) and the Federal Water Pollution Control Act as amended (33

U.S.C. 1251–1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

**11. Debarment and Suspension (Executive Orders 12549 and 12689):** A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension. SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. The contractor shall certify compliance. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions and subcontracts.

**12. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352):** Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award. The contractor shall certify compliance.

**13. Rights to Inventions Made under a Contract or Agreement:** The Consortium, and the Federal Funding Agency, where applicable, shall hold sole rights to all inventions for any experimental, developmental, or research work performed by the Contractor and funded with Government funds through this contract.

**14. Procurement of Recovered Materials:** Contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act.

**15. Access to Records and Reports:** Contractor will make available to the Consortium's granting agency, the granting agency's Office of Inspector General, the Government Accountability Office, the Comptroller General of the United States, or any of their duly authorized representatives any books, documents, papers or other records, including electronic records, of the contractor that are pertinent to the Consortium grant award, in order to make audits, investigations, examinations, excerpts, transcripts, and copies of such documents. The right also includes timely and reasonable access to the contractor's personnel during normal business hours for the purpose of interview and discussion related to such documents. This right of access shall continue as long as records are retained.

**16. Record Retention:** Contractor will retain of all required records pertinent to this contract for a period of three years, beginning on the date of final payment of contract, unless otherwise specified herein.

**17. Federal Changes:** Contractor shall comply with all applicable Federal agency regulations, policies, procedures and directives, including without limitation those listed directly or by reference, as they may be amended or promulgated from time to time during the term of the contract.

**18. Termination for Default (Breach or Cause):** Contracts in excess of \$10,000 – If Contractor does not deliver supplies in accordance with the contract delivery schedule, or, if the contract is for services, the Contractor fails to perform in the manner called for in the contract, or if the Contractor fails to comply with any other provisions of the contract, the Consortium may terminate the contract for default. Termination shall be effected by serving a notice of termination on the contractor setting forth the manner in which the Contractor is in default. The contractor will only be paid the contract price for supplies delivered and accepted, or services performed in accordance with the manner of performance set forth in the contract.

**19. Safeguarding Personal Identifiable Information:** Contractor will take reasonable measures to safeguard protected personally identifiable information and other information designated as sensitive by the awarding agency or is considered sensitive consistent with applicable Federal, state and/or local laws regarding privacy and obligations of confidentiality.

**20. Prohibition on utilization of cost plus a percentage of cost contracts:** The Consortium will not award contracts containing Federal funding on a cost plus percentage of cost basis.

**21. Prohibition on utilization of time and material type contracts:** The Consortium will not award contracts based on a time and material basis if the contract contains Federal funding.

**22. Disputes:** Any dispute arising under this Agreement which is not settled by Agreement of the parties may be settled by mediation or other appropriate legal proceedings. Pending any decision, appeal or judgment in such proceedings or the settlement of any dispute arising under this Agreement, Contractor shall proceed diligently with the performance of this Agreement in accordance with the decision of the Consortium. This Agreement shall be construed under the laws of the State of Florida, and venue for any actions arising out of this Agreement shall be in the Circuit Court of Leon County.

23. **Energy Policy and Conservation Act (43 U.S.C. §6201):** Contracts shall comply with mandatory standards and policies relating to energy efficiency, stating in the state energy conservation plan issued in compliance with the Energy Policy and Conservation act. (Pub. L. 94-163, 89 Stat. 871) [53 FR 8078, 8087, Mar. 11, 1988, as amended at 60 FR 19639, 19645, Apr. 19, 1995].

24. Pursuant to the Restore Council Financial Assistance Standard Terms and Conditions, the contract shall:

- a. Describe how the progress and performance of the Contractor will be monitored during and on close of the period of performance and identify who will be responsible for supervising the contract;
- b. Extend all applicable program requirements to the subrecipient;
- c. Include a requirement that the Contractor or subrecipient retain all records in compliance with 2 C.F.R. 200.333.
- d. Include a requirement that the subrecipient make available to the Council, the Treasury OIG, and the GAO any documents, papers or other records, including electronic records, of the subrecipient, that are pertinent to this award, in order to make audits, investigations, examinations, excerpts, transcripts, and copies of such documents. This right also includes timely and reasonable access to the subrecipient's personnel for the purpose of interview and discussion related to such documents. This right of access shall continue as long as records are required to be retained.

As the person authorized to sign this statement, I certify that this company complies/will comply fully with the above requirements.

DATE: August 28, 2017  
SIGNATURE:   
TITLE: Shareholder  
COMPANY: Moore Stephens Lovelace, P.A.  
ADDRESS: 255 S. Orange Ave., Suite 600, Orlando, FL 32801  
PHONE: (407) 740-5400  
EMAIL: wblend@mslcpa.com



## Litigation

MSL has had no action, lawsuit, proceeding, inquiry, investigation, at law or equity before or by a court, governmental agency, public board or body, pending or, to the best of our knowledge, threatened, for the last five years, which would in any way prohibit, restrain or enjoin the execution or delivery of our obligations or diminish our obligation or diminish our financial ability to perform the terms of the proposed contract. We will give the Consortium written notice of any disciplinary action taken or pending against the Firm during the period of the Consortium's engagement.

## Disciplinary or Regulatory Action

MSL has had no regulatory action taken, or pending, against the Firm during the past three years with state regulatory bodies or professional organizations. We will provide the Consortium with written notice of any disciplinary or regulatory action taken or pending against the Firm during the period of the Consortium's engagement.