REVISED AGENDA
SPECIAL COMMISSION MEETING

5:30 PM - Wednesday, February 26, 2025
Commission Chambers

Page

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. DELETIONS OR WITHDRAWALS TO THE AGENDA
5. PUBLIC COMMENTS RELATED TO AGENDA ITEMS / GOOD & WELFARE
6. RESOLUTIONS

6.1. Consideration and Approval of Agreement with Fraternal Order of Police Lodge #194 - Town Manager Lynch — 3 - 74

RESOLUTION NO. 2025-008

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA, APPROVING THE COLLECTIVE BARGAINING AGREEMENT BETWEEN THE TOWN AND THE FRATERNAL ORDER OF POLICE LODGE #194 AND PROVIDING FOR AN EFFECTIVE DATE.

Agenda Item Report - AIR-25-071

7. NEW BUSINESS

7.1. Motion to approve the charitable fundraising opportunity for the Town's bike drive in accordance with the Broward County Code of Ethics for Elected Officials (Sec. 1-19(5), Broward County Code) - Town Attorney Horowitz — 75 - 76

Agenda Item Report - AIR-25-072

7.2. Consideration and approval to authorize the Town Manager to enter into an agreement with James Moore, the lowest responsible and responsive bidder, for Auditing Services pursuant to RFP 24-05 - Finance Director Davermann — 77 - 226

Agenda Item Report - AIR-25-062

8. ATTORNEY COMMENTS
9. TOWN MANAGER COMMENTS
10. COMMISSIONER COMMENTS

Commissioner Jacobs
Acting Clerk Commissioner Kashem
Clerk Commissioner Hodgkins
Vice Mayor Morrissette

Mayor Mohammed

11. ANNOUNCEMENTS

11.1. Regular Commission Meeting, Thursday, March 13, 2025 at 7:00 p.m.
Special Magistrate Hearing, Wednesday, March 19, 2025 at 9:00 a.m.
Workshop Commission Meeting, Wednesday March 26, 2025 at 6:00 p.m.

Some members of the Town Commission and staff are attending the National League of Cities Conference in
Washington, DC. from March 9, 2025 through March 12, 2025.

12. ADJOURNMENT

IN ACCORDANCE WITH THE PROVISIONS OF F.S. SECTION 286.0105, IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE BOARD, AGENCY, OR COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT THIS MEETING OR HEARING, HE OR SHE WILL NEED A RECORD OF THE PROCEEDINGS, AND, FOR SUCH PURPOSE, HE OR SHE MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

ANY PERSON REQUIRING AUXILIARY AIDS AND SERVICES AT THIS MEETING MAY CALL THE TOWN CLERKS OFFICE AT 954-966-4600 AT LEAST TWO CALENDAR DAYS PRIOR TO THE MEETING. IF YOU ARE HEARING OR SPEECH IMPAIRED PLEASE CONTACT THE FLORIDA RELAY SERVICES BY USING THE FOLLOWING NUMBERS: 1-800-955-8770 (VOICE) OR 1-800-955-8771 (TDD)

DECORUM - ALL COMMENTS MUST BE ADDRESSED TO THE COMMISSION AS A BODY AND NOT TO INDIVIDUALS. ANY PERSON MAKING IMPERTINENT OR SLANDEROUS REMARKS, OR WHO BECOMES BOISTEROUS WHILE ADDRESSING THE COMMISSION, SHALL BE BARRED FROM FURTHER AUDIENCE BEFORE THE COMMISSION BY THE PRESIDING OFFICER, UNLESS PERMISSION TO CONTINUE OR AGAIN ADDRESS THE COMMISSION IS GRANTED BY THE MAJORITY VOTE OF THE COMMISSION MEMBERS PRESENT. NO CLAPPING, APPLAUDING, HECKLING OR VERBAL OUTBURSTS IN SUPPORT OR IN OPPOSITION TO A SPEAKER OR HIS/HER REMARKS SHALL BE PERMITTED. NO SIGNS OR PLACARDS SHALL BE ALLOWED IN THE COMMISSION CHAMBERS. PLEASE MUTE OR TURN OFF YOUR CELL PHONE OR PAGER AT THE START OF THE MEETING. FAILURE TO DO SO MAY RESULT IN BEING BARRED FROM THE MEETING. PERSONS EXITING THE CHAMBER SHALL DO SO QUIETLY.

Cynthia Garcia-Lima
Town Clerk

Agenda Item Report

Subject:	Consideration and Approval of Agreement with Fraternal Order of Police Lodge #194 - Town Manager Lynch RESOLUTION NO. 2025-008 A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA, APPROVING THE COLLECTIVE BARGAINING AGREEMENT BETWEEN THE TOWN AND THE FRATERNAL ORDER OF POLICE LODGE #194 AND PROVIDING FOR AN EFFECTIVE DATE.
Meeting Date:	Agenda for Special Commission Meeting - February 26, 2025
Prepared For:	Town Commission
Staff Contact:	David Lynch, Town Manager
Dept/Group:	Administrative
Recommendation for Counsel to consider:	
Background Information:	The Commission will consider, approve, and ratify the agreement between the Fraternal Order of Police (FOP) Lodge #194 and the Town of Pembroke Park. This agreement outlines the terms and conditions of employment for covered law enforcement personnel and reflects the negotiated terms between the Town and the FOP.
Staff Recommendations:	Approval and ratification of the agreement between the Fraternal Order of Police Lodge #194 and the Town of Pembroke Park.
Financial Implications:	
Alternatives:	

ATTACHMENTS:

Final CBA for Ratification (02812603)
Proposed Resolution 2025-008

AGREEMENT

BETWEEN

THE FRATERNAL ORDER OF POLICE LODGE #194

AND

THE TOWN OF PEMBROKE PARK

UPON RATIFICATION THROUGH SEPTEMBER 30, 2026

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PREAMBLE

This Agreement is entered into by and between the Town of Pembroke Park, hereinafter referred to as the “Employer” or "Town", and the Pembroke Park Fraternal Order of Police Lodge #194, Inc. hereinafter referred to as the "Union" or “FOP”. It is the intent and purpose of this Agreement to assure sound and mutually beneficial working and economic relationships between the parties hereto; to provide an orderly, prompt, and peaceful means of resolving disputes involving interpretation or application of this Agreement; and to set forth herein the agreement between the parties concerning wages, hours, and terms and conditions of employment. It is understood that the Town of Pembroke Park is engaged in furnishing essential public services which vitally affect the health, safety, comfort, and general well-being of the public, and both parties hereto recognize the need for continuous and reliable service to the public.

ARTICLE 1 - RECOGNITION

Section 1. The Town of Pembroke Park hereby recognizes the Pembroke Park Fraternal Order of Police Lodge #194, Inc. as the exclusive Bargaining Agent for purposes of collective bargaining with respect to wages, hours, and other terms and conditions of employment for all employees in the Bargaining Unit.

Section 2. The Bargaining Unit for which this recognition is accorded is as defined in Certification Number 2053 granted by the Public Employees Relations Commission on April 17, 2023, comprised of all sworn employees of the Town of Pembroke Park in the positions and/or classifications of Police Officer (which includes part-time and full-time Police Officers), Police Sergeant, and Police Lieutenant. Excluded are all other employees of the Town of Pembroke Park.

Section 3. The Union recognizes the Town Manager or representative as the sole representative of the Town for the purpose of collective bargaining.

ARTICLE 2 - NON-DISCRIMINATION

Section 1. It is agreed that no employee shall be required as a condition of employment to join or refrain from joining the Union.

Section 2. The Town agrees it will not discriminate against, coerce, or intimidate any employee covered by this Agreement because of membership or non-membership in the FOP.

Section 3. The Union will not discriminate against employees covered by this Agreement as to membership or representation because of race, creed, color, sex, age, national origin, religion, gender identity, marital or familial status, disability, sexual orientation, or other characteristic protected by law.

Section 4. The Union agrees that no officer, agent, representative, or member of the Union will coerce or intimidate any employee into joining the Union. The Union recognizes that no employee is required to join the Union, but that every employee has the right to choose of his own free will as to whether or not he/she will or will not join the Union. The Union further agrees that it will not interfere with or condone any interference with the free and unrestricted right of any employee of the Town to perform assigned duties or to enter or leave Town property unmolested.

ARTICLE 3 - NO STRIKE OR LOCK OUT

Section 1. The Union agrees to accept and abide by all the terms and conditions of this Agreement. During the term of this Agreement, the Union further agrees it will not call, countenance, or encourage any strike as defined below and will not interfere with the efficient management of the Town and its individual departments. In the event of any breach of this Article, the Union agrees that the Town will have all statutory rights of recourse as provided in Chapter 447, Florida Statutes, and the right to seek and obtain legal or equitable relief in any court of competent jurisdiction. It is further understood and agreed to by the Union that The Town's election to seek such equitable relief will not constitute a violation of this Agreement.

Section 2. "Strike" means the concerted failure of employees to report for duty; the concerted absence of employees from their positions; the concerted stoppage of work by employees; the concerted submission of resignations by employees; the concerted abstinence in whole or in part by any group of employees from the full and faithful performance of the duties of employment with a public employer for the purpose of inducing, influencing, condoning, or coercing a change in the terms and conditions of employment or the rights, privileges, or obligations of public employment, or participating in a deliberate and concerted course of conduct which adversely affects the services of the public employer; the concerted failure of employees to report for work after the expiration of a collective bargaining agreement; and picketing in furtherance of a work stoppage. The term "strike" shall also mean any overt preparation, including, but not limited to, the establishment of strike funds with regard to the above-listed activities.

Section 3. Members of the Bargaining Unit shall not engage in any walkout, strike, sit-down, slow-down, or other interference with or interruption of work during the term of this Agreement. If any member or group of members of the Union should violate this Section, the Union, through its proper officers, will promptly notify the Town's Human Resources Director or designee, and such member or members of the Union, in writing, of its disapproval and will take steps to affect a resumption of work. If the Union fulfills in good faith all of its obligations under this Section, the Town agrees it will not sue the Union for any damages resulting from any violation of this Section.

Section 4. The Town agrees to accept and abide by all the terms and conditions of this Agreement and agrees that during the term of this Agreement it will not lock out members of the Bargaining Unit.

Section 5. The Town recognizes the right of the Union to engage in informational picketing as long as such picketing is done in a lawful manner in accordance with Florida Statutes. The Union agrees that there will be no interference with the free and unrestricted right of any Town employee or persons seeking to do business with the Town or otherwise legally gain access to Town premises to enter and leave Town property.

Section 6. The annual leave and sick leave benefits provided by Article 32 and Article 33 shall not be available to any employee absent from work on any day during any period in which the Town or any court or agency of competent jurisdiction has determined that there is reasonable cause to believe that a strike or other form of concerted failure to report to work was or is in progress, except as provided below in Section 7.

A. The parties agree that the Town Manager or designee shall have reasonable cause to believe that a strike is in progress upon the failure of thirty percent (30%) or more of the Bargaining Unit employees of the Police Department to report for work on any workday.

B. Upon the commencement of proceedings before a court or agency of competent jurisdiction regarding such strike or other unlawful concerted activity, the processing of grievances, if any, concerning or in any way related to the Town's exercise of the right to suspend sick leave or vacation leave benefits shall be stayed pending final resolution of the judicial or administrative proceeding.

Section 7. Any employee who sustains a Worker's Compensation injury or becomes ill prior to a strike shall be eligible for sick leave benefits provided the employee has presented an acceptable physician's statement to the Town declaring the nature of such illness and supplemental weekly evaluations by that physician. An employee who becomes ill during a strike may be granted sick leave benefits provided that the employee can conclusively demonstrate to the satisfaction of the Town that the illness was legitimate.

ARTICLE 4 - LEGAL DEFENSE

Section 1. The Town acknowledges that civil suits against employees growing out of their duties in the scope of their employment are covered by Florida Statutes and accepts the responsibility of providing defense insofar as the Florida Statutes require and allow.

Section 2. The Town agrees to provide Bargaining Unit members with an attorney to defend civil actions arising from a complaint for damages or injuries suffered as a result of any act or omission of action arising out of and in the scope of the member's employment where it is not alleged that the member acted in bad faith or with malicious purpose or in a manner exhibiting wanton and willful disregard of human rights, safety or property.

Section 3. Any attorney's fee paid from Town funds for any Bargaining Unit member who is found to be personally liable by virtue of acting outside the scope of his employment, or was acting in bad faith, with malicious purpose, or in a manner exhibiting wanton and willful disregard of human rights, safety, or property, may be recovered by the Town in a civil action against such unit member. If the Town is authorized to provide an attorney to defend in a civil action pursuant to this section and fails to provide an attorney, the Town shall reimburse a Bargaining Unit member who prevails in the civil action for court costs and reasonable attorney's fees.

Section 4. The provisions of Sections 111.065, 111.07, 111.071 and 111.072, Florida Statutes, pertaining to the defense of actions, the payment of attorney's fees and costs, and the payment of judgments or settlements will apply to Bargaining Unit members.

ARTICLE 5 – MANAGEMENT RIGHTS

Section 1. Except as expressly and clearly limited by the terms of this Agreement, in accordance with this Agreement, the Town reserves and retains exclusively all of its normal and inherent rights with respect to operating, managing and directing all affairs of all departments within the Town including, but not limited to, the following:

A. To control, manage, direct, and supervise all Town employees.

B. To hire, appoint, compensate, recognize, commend, promote, transfer, schedule, train, assign and retain employees in positions with the Town and establish procedures therefore.

C. To suspend, demote, discharge or take other disciplinary action against employees for just cause in accordance with this collective bargaining agreement, the Town's personnel policies and regulations, procedures and departmental policies.

D. To maintain the efficiency and the effectiveness of the operations of the Police Department.

E. To determine the structure and organization of Town government including the right to supervise, manage, lead, expand, consolidate or merge any department, including the Police Department, and to alter, combine, eliminate or reduce any division thereof, and to layoff or furlough any employee or group of employees for non-disciplinary reasons. The right of contracting or subcontracting is vested in the Town. The Town's right to contract or subcontract exists to advance the public interest and shall not be used for the purpose or intentions of undermining the Bargaining Unit nor to discriminate against its members.

F. To determine the number of Town employees, the job description, activities, assignments, and the number of hours and shifts to be worked per week, including starting, break and quitting times of all employees.

G. To determine the number, types, and grades of positions or employees assigned to an organizational unit, department or project, and the right to alter, combine, reduce, expand or cease any position and/or unit, department or project.

H. To set its own standards for services to be offered to the public.

I. To determine the location, methods, means and personnel by which operations are to be conducted.

J. To determine the appropriate clothing or dress required for employment duties.

K. To set procedures and standards to evaluate Town employees' job performance.

L. To establish, change, or modify duties, tasks, responsibilities, or requirements within job descriptions.

M. To modify policies and procedures during a state of emergency declared by the Town Commission, the Town Manager or designee, or other competent authority.

Section 2. The parties recognize that job descriptions do not always specifically describe every incidental job duty. Therefore, Bargaining Unit members, at the discretion of the Town, may be required to perform duties not specifically identified within their job description, but within the realm of related duties.

Section 3. The Town shall have the right to formulate and amend all departmental policies and procedures including rules and regulations governing the conduct, responsibilities, and duties of all Bargaining Unit members. The Bargaining Unit shall be notified of any changed or newly formulated departmental policies. The use, location, operation including care and maintenance of any Town equipment or property of the Town used by the Bargaining Unit members shall be subject to the exclusive direction and control of the Town.

Section 4. Any right, privilege, or function of the Town not specifically released or modified by the Town in this Agreement shall remain exclusively with the Town.

Section 5. The parties recognize that the Town Commission of Pembroke Park has the sole and final authority to determine the purpose and direction and policy of the Town and the amount of the budget to be adopted by the Town.

Section 6. Nothing in this Agreement is intended to waive a management right of the Town or the right of the Union to request and engage in impact bargaining.

ARTICLE 6 - EMPLOYMENT AND TOWN PROPERTY

Section 1. The initial hiring and continued employment of employees covered by this Agreement shall also be in accordance with the U.S. and Florida Constitutions, Federal Statutes, Statutes of Florida and Town Ordinances regulating employment. No demand shall be made by either party to violate such Constitutions, Statutes, and/or Ordinances.

Section 2. When an employee leaves the Town's employment, the Employer has the right to demand and receive any and all Town property in the possession of said employee before making final payment to the employee.

ARTICLE 7 - FOP REPRESENTATION

Section 1. FOP Representation During Collective Bargaining Negotiations:

A. Neither party in negotiations shall have any control over the selection of the negotiating or bargaining representatives of the other party.

B. The employer shall recognize up to three (3) FOP representatives for the purpose of collective bargaining as authorized in a writing signed by the President of the FOP and provided at least 72 hours in advance of bargaining.

C. The Department will make a good-faith effort to release the recognized FOP representatives from work to participate in collective bargaining negotiation sessions as representatives of the FOP, subject to the operational needs of the Department.

D. The Town agrees that designated representatives of FOP shall be allowed up to one hundred twenty (120) hours off per person during working hours without loss of pay for the purpose of negotiating an entire labor contract with the Town of Pembroke Park. In any year in which a complete contract is not being negotiated, i.e., re-openers, the Town agrees that the designated representatives of FOP shall be allowed up to one hundred (100) hours off per person during working hours without loss of pay for the purpose of negotiating with the Town of Pembroke Park.

Section 2. FOP Stewards During Term of Contract:

A. The names of all FOP Stewards shall be given in a writing signed by the FOP President or delegee to the Human Resources Director or designee, as well as any change in such list, prior to the effective date of a unit member assuming the duties of representation. The Town will not recognize any Steward until such notification in writing has been received.

B. The employer shall recognize up to a maximum of three (3) FOP Stewards as authorized by the President of the FOP or designee for the conduct of Labor Management relations between the FOP and the

employer. The names will be provided to the employer in a written list at least 72 hours prior to any employee conducting business as a FOP Steward.

C. Recognized FOP representatives who are employees of the Pembroke Park Police Department will be permitted to discuss FOP business with employees outside of duty hours or during authorized meal or rest periods of each, provided that such discussions shall in no way interrupt, delay, or otherwise interfere with the effective and proper service to the community, and during such time as both employees are off duty or on non-duty status.

D. Recognized FOP representatives, who are employees of the Pembroke Park Police Department, shall be allowed to communicate official FOP business to employees prior to on-duty roll call and after the employee has been checked off duty at the end of the employee's work shift.

E. No FOP Steward will be granted time off from his/her job for any reason except as provided in Article 24. Grievance Procedure, or elsewhere in this Agreement, and unless the Town is properly notified of the person’s identity according to this Section.

F. Under no circumstances may a FOP Steward present a grievance except while being paid at a straight time rate. FOP Stewards are subject to all Town rules, regulations, and policies regarding the conduct of employees of the Town.

G. Recognized FOP representatives, who are not employees of the Pembroke Park Police Department, will be granted access to Department work areas by the Office of the Police Chief to carry out the functions which come within the scope of their responsibilities on matters relating to this Agreement. Requests for access will normally be made twenty-four (24) hours in advance. The twenty-four (24) hour advance notice requirement may be waived under certain conditions when either party desires to conduct Labor-Management business which requires expedited action. Town facilities or channels of communications shall not be used by employees or FOP representatives for the conduct of Union-organized meetings or for the promotion of Union affairs, including solicitation.

H. Except for declared emergencies, copies of special orders, general orders, or training bulletins affecting employees covered by this Agreement shall be made available to the FOP fourteen (14) calendar days prior to being issued/implemented.

I. Solicitation of any and all kinds by the FOP, including solicitation of membership and the collection of FOP monies, shall not be engaged in during working hours, in Town facilities, or using Town channels of communications. The only exception to this rule is that a FOP Steward or representative will be provided a time in which they may meet with a new hire during the on-boarding process. The scheduling of the time and location of this meeting will be in the sole discretion of the Town.

ARTICLE 8 - BULLETIN BOARD

Section 1. The Union shall be provided with partial use of suitable bulletin boards designated by the Police Chief at each Town building where Bargaining Unit members are employed. The Union, if it so desires, may provide a bulletin board of standard size for its own exclusive use in keeping with the decor of the above locations and with the approval of the Police Chief.

Section 2. The Union agrees that it shall use space on bulletin boards provided for in the above Section only for the following purposes:

A. Notice of Union Meetings

B. Union Elections

C. Reports of Union Committees

D. Rulings or Policies of the Union

E. Recreational and Social Affairs of the Union

F. Notices by Public Bodies

Copies of all materials, notices, or announcements shall be submitted to the Chief of Police or designee before they are posted.

Section 3. The Union or any member of the Bargaining Unit shall not post any notice or other document or material tending to directly or indirectly disparage the Town or any elected or appointed official or employee of the Town. If deemed necessary by either party, the parties agree to negotiate additional rules concerning the use of bulletin boards.

ARTICLE 9 - DUES DEDUCTION

Section 1. Any employee covered by this Agreement may authorize a payroll deduction for the purpose of paying Union dues. Such authorization becomes effective only upon receipt by the Town of a fully executed Dues Deduction Form (as authorized) from any employee.

Section 2. The Union will initially notify the Town as to the amount of dues. Such notification to the Town will be from an official of the Union. Changes in Union membership dues will similarly be certified to the Town at least thirty calendar (30) days prior to the effective date of that change.

Section 3. Dues shall be deducted each pay period, and such monies shall be remitted to the Union Treasurer as it is now remitted, but no later than five calendar (5) days thereafter.

Section 4. The Union agrees to defray the cost of such dues deduction by payment of ten dollars ($10.00) each pay period, which shall be deducted from the dues deduction monies accumulated during each pay period. The Union further agrees to pay two cents ($.02) for each change in individual dues deduction which may be required, and which shall be deducted from any dues accumulated on the first reimbursement subsequent to the change.

Section 5. The effective date for deducting dues shall be the beginning of the pay period following the date the Dues Deduction Form is signed. The effective date for stopping of dues deduction shall be at the beginning of the pay period thirty (30) calendar days following the date the form is signed.

Section 6. The Union will indemnify, defend, and hold harmless against any claims, suits, orders, or judgments brought or issued against the Town based on any payroll deductions of dues as provided for in this Article.

Section 7. The Union agrees that no employees will collect or attempt to collect dues or assessments at any time during working hours on the Town's property.

Section 8. No deductions shall be made from the pay of any employee for any payroll period in which the employee's net earnings for that payroll period, after other deductions, are less than the amount to be deducted.

Section 9. The Authorization and Revocation Forms are as follows:

Authorization Form - Pembroke Park FOP Lodge #194

I hereby authorize Pembroke Park FOP Lodge #194 (FOP) to be my exclusive collective bargaining representative for all matters concerning wages, hours, and all other terms and conditions of employment. I further authorize the regular dues of the FOP to be deducted from my payroll check with the Town of Pembroke Park.

Printed Name: _____

Signature: _____

Employee Number: _____

Date: _____

Revocation of Union Dues Deduction

To: Pembroke Park FOP Lodge #194

Name (Print): _____
(Last) (First) (Middle Initial)

Department: _____ Employee Number: _____

I hereby request and instruct the Town of Pembroke Park to stop deducting from my biweekly earnings the current regular dues of the Union.

Date: _____ Employee Signature: _____

DISTRIBUTION:
Town Payroll
Union
Employee

Section 10. Members of the FOP who are not within the Bargaining Unit may also participate in dues deduction by executing the following authorization:

I hereby authorize the regular dues of the FOP to be deducted from my payroll check with the Town of Pembroke Park.

Printed Name: _____

Signature: _____

Employee Number: _____

Date: _____

Section 11. All persons currently on dues deduction shall continue without further authorization.

Section 12. The FOP shall pay the cost of printing the authorization and revocation form.

ARTICLE 10 - EQUAL EMPLOYMENT OPPORTUNITY/AFFIRMATIVE ACTION

Section 1. The Town and the Union agree to full and unequivocal cooperation with each other in eliminating all unlawful discrimination and to assure all personnel programs, policies, and assignments are free from unlawful discriminatory practices.

Section 2. The parties recognize that it is mutually beneficial to resolve any problem of alleged discrimination as amicably and expeditiously as possible and agree that each shall make a good faith effort to settle such dispute informally before any formal complaint is filed.

Section 3. There shall be no unlawful discrimination by the Town or the Union in relation to employment, employment opportunities or job actions on the basis of race, creed, color, religion, age, sex, national origin, disability, sexual orientation, gender identity, familial status or marital status unless one or more of the above constitute a bona fide occupational qualification within the meaning of the law. No employee will be unlawfully discriminated against or given preference because of any of the above characteristics, unless otherwise required or allowed by law.

Section 4. Persons with known disabilities will be given full consideration for employment and opportunities for advancement in all departments and divisions. The Town will offer to such persons reasonable accommodation with respect to the essential functions of the job, provided the person is otherwise qualified to perform the job, and provided further such accommodation does not create undue hardship on Town operations or a direct threat. This Section will be administered according to applicable federal, state, and local law.

Section 5. In the case of an EEO complaint based on grounds stated in Section 3 of this Article, the employee may seek recourse exclusively under applicable statutory procedures, and the complaint will be processed in accordance with the current and applicable rules and regulations of the appropriate federal, state, or local agency.

Section 6. The Union agrees to fully support the principles of Equal Employment Opportunity.

ARTICLE 11 - RIGHTS OF LAW ENFORCEMENT OFFICERS WHILE UNDER INVESTIGATION

Section 1. Whenever a law enforcement officer employed by the Town of Pembroke Park Police Department is under investigation and subject to interrogation by members of this agency for any reason that could lead to disciplinary action, suspension, demotion, or dismissal, the interrogation must be conducted in accordance with Florida Statutes Chapter 112, Part VI, referred to as the Law Enforcement and Correctional Officers' Bill of Rights, as may be amended from time to time.

Section 2. All complaints against an employee shall be concluded by either a finding that the complaint against the employee is sustained, inconclusive, exonerated, unfounded, or due to policy failure.

Section 3. Notice of Disciplinary Action - No dismissal, demotion, transfer, reassignment, or other personnel action which might result in loss of pay or benefits or which might otherwise be considered a punitive measure shall be taken against any law enforcement officer unless such law enforcement officer is notified of the action and the reason or reasons therefore prior to the effective date of such action.

Section 4. Retaliation for Exercising Rights - No law enforcement officer shall be discharged; disciplined; demoted; denied promotion, transfer, or reassignment or otherwise discriminated against in regard to his/her employment or be threatened with any such treatment by reason of his/her exercise of the rights granted in this part.

Section 5. Nothing in this Article, including, but not limited to, the omission herein of the recitation of any statutory rights set forth in Chapter 112, Part VI, Sections 112.31-112.35, Florida Statutes, is intended to be and/or shall constitute a waiver and/or relinquishment of any of the aforementioned statutory rights.

ARTICLE 12 - SUBCONTRACTING

Section 1. The Town shall retain all unilateral rights to determine whether and/or to what extent any work shall be performed by employees, contractors, or subcontractors.

Section 2. When the Town determines that it is in its best interest to enter into a contract with an outside service agency to perform services presently being performed by members of this Bargaining Unit, and, as a result thereof, members of the Bargaining Unit will be laid off, the Town agrees that it will notify the FOP when bids or proposals are requested, and upon request made no later than ten (10) calendar days thereafter, meet and discuss with representatives of the FOP the effect of such contract upon members of the Bargaining Unit.

ARTICLE 13 - PERSONALLY ASSIGNED VEHICLE (PAVe) PROGRAM

The Union recognizes that the Town has the exclusive right to establish policy regarding the Personally Assigned Vehicle (PAVe) Program. Vehicle assignments shall be made at the discretion of the Chief of Police based on operational efficiency, economic impact to the Town, requirements for tactical deployments, availability, and other considerations. Any member assigned a vehicle must have successfully completed field training. All members assigned a vehicle will be required to sign a user agreement upon initial assignment and each time the member changes their place of residence. Assignments may be changed at any time. Permission to take home a vehicle may be withdrawn at any time. Assignments may be suspended when the member is unable to perform his or her regular assignment. Preference will be given to full-time permanent employees residing within the Town limits. Assignments will not be made to employees residing outside the Palm Beach, Broward, or Miami-Dade tri-county area. Employees assigned a PAVe shall reimburse the Town, as a payroll deduction each pay period, based upon the distance to and from their place of residence to their duty station according to the following schedule. Members who decline to participate in the take home vehicle provision of the PAVe program will not be required to pay reimbursement under the PAVe program.

Reimbursement Amount Deducted Each Pay Period

0 miles to 10 miles	$ 0.00
10.1 miles to 20 miles	$10.00
20.1 miles to 30 miles	$20.00
30.1 miles to 40 miles	$30.00
40.1 miles to 50 miles	$40.00
50.1 miles to 60 miles	$50.00
60.1 miles to 75 miles	$60.00

ARTICLE 14 - DISCIPLINE AND DISCHARGE

Section 1. The right to take disciplinary action belongs to and remains with the Town, in accordance with Article 5 Management Rights. Employees may be disciplined only for cause involving deficiencies in performance and/or deficiencies in conduct.

Section 2. Discipline will be issued in accordance with the Police Department's Standard Operating Procedures.

A. Consistency in administering discipline is desirable, but there are many factors to be considered when determining the appropriate level of discipline. Some factors include, but are not limited to, time intervals between offenses, the effectiveness of prior disciplinary action, willingness to improve, overall work performance, and corrective actions taken with comparable employees for similar offending conduct. When circumstances permit, a progressive discipline policy will be followed by increasing disciplinary actions for each subsequent instance of employee misconduct. The Department's Standard Operating Procedure sets forth a Discipline Matrix. Certain offenses, however, are of such a severe nature that immediate dismissal on the first offense is appropriate. The Town retains the absolute discretion to determine the appropriate level of discipline.

B. Counselings and remedial training are non-punitive measures that may be taken to educate and correct behaviors that have not risen to a level requiring disciplinary action. These measures will be noted in a member's personnel file, and may be considered for issuing disciplinary action in the future if repeated behavior of the same nature occurs. These non-punitive measures may not be grieved through Article 24 Grievance Procedure.

C. A warning, written reprimand, suspension, demotion and termination are punitive measures and constitute discipline. Warnings and written reprimands may be grieved through Article 24 Grievance Procedure, but are not subject to arbitration under Article 25. Probationary

employees and part-time employees may not grieve disciplinary actions through Article 24 Grievance Procedure.

Section 3. Restrictions on PAVe or other vehicle assignment and off-duty details privileges imposed for discipline may only be appealed to the Police Chief or designee within ten (10) calendar days of the restriction. There shall be no further appeal and such restrictions cannot be grieved through Article 24 Grievance Procedure.

Section 4. Involuntary transfers may be appealed to the Police Chief or designee within ten (10) calendar days of the transfer. There shall be no further appeal and transfers cannot be grieved through Article 24 Grievance Procedure.

Section 5. While warnings and written reprimands may not be arbitrated, an employee may grieve such actions and may submit a written response to a warning or written reprimand within ten (10) calendar days from the date it is issued. If a response is submitted by the employee, it will be attached to the warning or written reprimand and placed in the employee's personnel file. Warnings and written reprimands shall not be used for progressive disciplinary purposes after two (2) years from the date of issuance.

Section 6. Pre-Discipline Procedure

A. If discipline is contemplated, the Police Chief or designee shall provide written notice of the proposed disciplinary action, the reason for the disciplinary action, and a date and time for the employee and his or her representative (i.e., FOP Steward or legal representative) to appear before the Police Chief or designee for purposes of a pre-determination hearing. The purpose of the pre-determination hearing is for the employee (or his or her representative) to provide any information the employee wants to have considered in the decision to issue the disciplinary action. The employee is not compelled to attend this meeting. The employee may submit written information to be considered or may forego the hearing.

B. Failure of the employee and the Union to appear at such scheduled hearing shall, except for mutually agreed upon good reason, be waiver of the right to a hearing.

C. Within ten (10) calendar days following the hearing, the Police Chief or designee shall issue his decision. If the level of disciplinary action is suspension, demotion or termination, the decision shall be a recommendation to the Town Manager.

D. Within ten (10) calendar days after receipt of the recommendation for suspension, demotion or termination, the Town Manager will issue a decision on the matter in writing, a copy of which will be delivered to the employee and the Union Steward.

Section 7. Any employee may be immediately terminated or suspended without advance notice where the giving of such advance notice could result in damage to the Town or to private property, injury to the employee, a fellow employee, or the general public.

Section 8. In any case which an employee is charged with the commission of a felony or a crime involving those identified in Section 943.13(4), Florida Statutes, the employee may be immediately placed on administrative leave without pay pending final disposition of such criminal charges. The parties agree that the processing of any grievance that is filed that challenges being placed on leave without pay will be tolled until the final disposition of the criminal charges and any subsequent administrative charges that might be filed.

A. In the event that any employee is convicted of such criminal charges, his or her administrative leave shall automatically be converted into an involuntary termination and shall not be subject to further review through the grievance/arbitration process set forth in this Agreement.

B. Where charges against any employee are dismissed for any reason, the Town shall have twenty (20) calendar days after actual notice of such action to reinstate the pay status of the employee pending the conclusion of any investigation of administrative charges.

C. In no event shall any employee be granted back pay for any period of administrative leave attributable to pending criminal charges against the employee unless the employee is found innocent of such charges,

or such charges are found to have arisen out of direct line of duty conduct undertaken in good faith. Additionally, should the conduct that gave rise to the criminal charges be found to constitute an administrative violation, the Police Chief, as part of any disciplinary recommendation, shall make a recommendation regarding the repayment of back pay.

Section 9. Except for administrative leave without pay as set forth in Section ~~7~~8 of this Article, a suspended employee may satisfy the suspension by forfeiting vacation leave earned at the time of the suspension while continuing to work during the suspension period, subject to the approval of the Chief of Police in his sole discretion. One hour of forfeited vacation leave will satisfy one hour of suspension. An employee may not forfeit more than eighty (80) hours of vacation leave for disciplinary reasons in any calendar year.

ARTICLE 15 - INFORMATION REQUESTS

Section 1. The Town agrees to furnish to the Union President or designee documents such as agendas, minutes, Civil Service Board agendas and minutes, Retirement Board agendas and minutes, and the Town Manager's final budget message at the same time and under the same conditions as such documents are made available to the general public. Access to any other record shall be governed by Florida Statutes, Chapter 119.

ARTICLE 16 – TRANSFERS

Section 1. As recognized in Article 5 of this Agreement, it is the sole discretion of the Chief of Police to transfer Police Officers, Sergeants, and Lieutenants from one assignment to another. However, if an involuntary transfer results in a permanent (more than 30 calendar days) change of assignment, then the Town agrees to provide the affected employee at least seven (7) calendar days' notice prior to the effective date of such transfer. Upon mutual agreement by both the Town and the affected employee, this notice provision may be shortened or waived altogether.

ARTICLE 17 - COURT APPEARANCES, COURT STAND-BY, CALL IN, AND CALL BACK

Section 1. Court-Time. Any employee who is required to appear as a witness as a result of employment with the Town shall be entitled to the employee's regular rate of pay if called to testify during regularly scheduled work hours or within one (1) hour from the start or end of the employee's regularly scheduled work hours. If the employee is called to testify outside the employee's regular work hours, the employee will be entitled to a minimum of three (3) hours of pay or the actual amount of time worked, whichever is greater. The rate of pay for the hours worked will either be the employee's regular rate of pay or time and one-half (1-1/2) the employee's regular rate of pay, whichever is applicable, based on the hours worked by the employee during the work period.

Section 2. An employee subpoenaed to appear as a witness in a case not involving the Town and related to the employee's personal affairs (such as performing a civic duty as a witness to a crime or an accident), will be allowed Town time off for this purpose. The employee will be permitted to use paid leave for such time off at the employee's discretion. In such cases, the employee will keep the witness fee received. Time off to respond to a subpoena to appear as a witness in a case related to an employee's personal affairs will be at the employee's own expense (vacation or unpaid leave). Such leave shall not be denied.

Section 3. Call-out/Call-back, Call-in, and Hold-over.

"Call-out/Call-back" is the calling of an employee to work during a period which is separated by a gap in time of at least one (1) hour from the ending time of an employee's regular workday hours or on a day-off.

"Call-in" is the calling of an employee to report to work early prior to the starting time of the employee's regular workday hours.

"Hold-over" is requiring an employee to extend the end of their regular workday.

If an employee covered by this Agreement is called out or called-in to work at a time outside his normal working hours, he shall receive a minimum of two (2) hours' pay. However, an employee who is called-in within one (1) hour from the start time of their regular workday hours, shall only receive one (1) hour of pay. The rate of pay

will either be the employee's regular rate of pay or time and one-half (1-1/2) the employee's regular rate of pay, whichever is applicable, based on the hours worked by the employee during the work period.

An employee held over will be paid for time worked at the employee's regular rate of pay or time and one-half (1-1/2) the employee's regular rate of pay, whichever is applicable, based on the hours worked by the employee during the work period.

ARTICLE 18 – BEREAVEMENT LEAVE

Section 1. Time Off Provision - When there is a death in an employee's immediate family, that employee shall be granted a Bereavement Leave of three (3) work days per occurrence to attend the funeral in State, and a five (5) work days per occurrence to attend the funeral if out of State. Bereavement Leave will not be charged against sick leave, vacation, or holiday time. If the employee needs additional time off due to the death of the immediate family member, the employee may request such additional time off, using accrued vacation leave. Approval of such request for time off shall be at the sole and exclusive discretion of the Police Chief or designee.

Section 2. The employee's immediate family is defined as the employee's spouse, domestic partner, children, grandchildren, mother, father, sister, brother, grandparents, aunt, uncle, first cousin, and the children, parents, sister, brother, and grandparents of the spouse or domestic partner.

The terms “parents,” “mother” and “father” means biological or adoptive parents of the employee or the employee’s spouse or domestic partner or any individual who stood in place of a parent, charged factitiously with a parent’s rights, duties, and responsibilities.

The term “children” means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person who is standing in place of a parent, charged factitiously with a parent’s rights, duties and responsibilities.

The term “spouse” means a husband or wife; the term “domestic partner” means a person whose relationship with the employee meets the eligibility criteria for domestic partner status established by the Town and who has executed and filed the required affidavit with the Town’s Risk Management Division attesting to satisfaction of the eligibility requirements.

Section 3. The Town reserves the right to require documentation acceptable to the Town supporting Bereavement Leave within two (2) weeks from taking leave.

ARTICLE 19 - MILITARY LEAVE

Section 1. Employees covered by this Agreement who are commissioned reserve and reserve enlisted personnel in the United States Military, Naval Service, Coast Guard, or members of the Florida State National Guard shall be entitled to leave of absence without loss of pay in accordance with the provisions of Florida Statutes, Section 115.07.

Section 2. The employee shall be required to submit an order or statement from the appropriate military commander as evidence of any such duty. Such an order or statement must accompany the formal request for Military Leave which should be made as soon as possible but at least two (2) weeks prior to the date such leave is desired.

ARTICLE 20 - JURY DUTY

Section 1. A permanent full-time employee shall be granted time off at straight time pay for reporting to required jury duty upon presentation to the employee's supervisor of satisfactory evidence that such jury duty is required and provided the time required for jury duty is the employee's normal workday or work shift. In order to be eligible, the employee must report at least seven (7) calendar days prior to the date of jury duty to the immediate supervisor on the prescribed leave form with the summons attached of the need to be absent because of a jury duty requirement.

Section 2. Any compensation received by an employee for jury duty shall be retained by the employee; however, a pro rata amount of the jury duty pay received by the employee shall be deducted from the employee's regular pay based upon that portion of the regularly scheduled workday missed by the employee. There shall be no deduction for mileage pay nor for the one (1) hour reporting period provided in Section 3. An employee seeking jury duty leave must substantiate any compensation received for serving on jury duty by submitting a copy of the check(s) received or a copy of the receipt(s) for any cash received.

Section 3. If an employee is released from jury duty within one (1) hour from the time required to report for such jury duty, the employee shall be required to report for duty on that date.

ARTICLE 21 - HOURS OF WORK AND OVERTIME

Section 1. The Town and the FOP agree to invoke the 7(k) exemption under the Fair Labor Standards Act ("FLSA") and adopt a 14-day work period consisting of eighty-six (86) hours. The FLSA 207k work period shall be defined as a 14-day period of time, beginning at 12:00 a.m. Monday morning and run continuously for 14 days until 11:59 pm on the second Sunday night. All work authorized to be performed by employees in excess of 86 hours worked in a 14-day work-period shall be considered overtime and shall be paid at one and one-half (1.5) times the employee's regular rate of pay. Ratification of this contract signifies agreement and acceptance of the 207k FLSA exemption by all Bargaining Unit members.

Section 2. Employees may be assigned to work one of the following shifts:

- a 5/8 shift consisting of 5 days a week, 8 hours a day
- a 4/10 shift consisting of 4 days a week, 10 hours a day
- 12 hour shifts working one week of 5 days and the following week of 2 days, or vice versa

These work periods shall consist of the stated days on duty and the stated days off duty. Alternate work periods may be determined at the sole discretion of the Chief of Police for specialized units within the Department. The Chief of Police may change the shifts, workdays, and hours or make schedule adjustments based on operational needs which can include emergencies, modified-duty or light-duty assignment, required training, or administrative or involuntary reassignment.

Notwithstanding implementation of a 14-day/86 hour work period under 207k, an employee will receive overtime at one and one-half (1.5) times the employee's regular rate of pay when they work more than their regularly scheduled shift hours in a 14-day period. For example, if an employee's regular shift is 5 days a week, 8 hours a day, the employee will be entitled to overtime when they work more than 80 hours in a 14-day work period.

Section 3. The Town shall evaluate the work period schedules. All aspects of the work period shall be within the sole discretion of the Town. The Town may issue and implement policies and/or directives concerning the work period which the Town deems to be appropriate. It is understood and agreed that the Town may, within its sole discretion, modify, alter, limit, or terminate, in whole or in part, the aforesaid work period, at any time. It is further understood and agreed by the parties that any such decision by the Town to change, modify, alter, limit, or terminate in whole or

in part, the aforesaid work period shall not be subject to the grievance/arbitration procedures contained in this Agreement, nor shall such decision be evidence of any unfair labor practice. In the event the Town exercises its right to modify, alter, limit, or terminate, in whole or in part, the work period schedules, the Town shall notify the FOP in writing and provide 60 days' notice of such action. Upon request by the FOP, the Town agrees to meet and discuss any effects of such a decision. However, if the parties are unable to come to an agreement regarding the effects of the Town's implementation of a changed work period schedule, the Town may continue to implement the changed work period schedule without further discussion. The parties agree that the procedure contained herein shall be utilized in lieu of the statutory impasse procedures contained in Chapter 447, Part II, Florida Statutes. Employees covered under this Agreement expressly waive any right to pursue any complaint regarding the modification or termination of the aforesaid work periods through the aforesaid forums or any other forum.

Section 4. Sick leave shall not count towards hours worked for the purpose of calculating overtime, but annual leave and compensatory leave will count towards hours worked for the purpose of calculating overtime.

Section 5. Employees covered by this Agreement that are on light duty as a result of an on-the-job injury may have their work periods changed without notice to a different work period at the sole discretion of the Chief of Police in order to accommodate light duty or modified duty. Off duty injury light duty or modified duty requests will be determined on a case-by-case basis.

Section 6. Nothing herein shall restrict the Town or the Department from altering work periods or taking any other action to reduce the number of overtime, court time, or call out hours worked by employees covered by this Agreement.

Section 7. Compensatory time. Employees performing overtime work may, with the approval of the Chief of Police, be granted compensatory time in lieu of overtime pay. Compensatory time will be granted at the rate of one and one-half (1.5) of each hour of overtime worked. Employees may accrue compensatory time up to eighty (80) hours. The Town may, based upon the Town Manager's determination as to the availability of funds, pay employees any portion of or all compensatory time accrued at any time, but all compensatory time for the fiscal year will be paid by September 30 of each fiscal year.

Section 8. Overtime is available solely at the discretion of the Chief of Police. Overtime may be assigned on an involuntary basis and any employee refusing

assignments of such work is subject to disciplinary action as deemed appropriate by the Chief of Police.

ARTICLE 22 – HOLIDAYS

Section 1. Holidays – The Town recognizes the following holidays. Each calendar year, Bargaining Unit members shall be eligible, in the manner provided below, for a maximum of 96 hours of holiday leave. Newly hired employees will only receive holiday leave for the holidays which have not passed based upon their start date during the first year of employment.

New Years Day (January 1)
Martin Luther King's Birthday (Third Monday in January)
Presidents' Day (Third Monday in February)
Memorial Day (Last Monday in May)
Juneteenth (June 19)
Independence Day (July 4)
Labor Day (First Monday in September)
Columbus Day (Second Monday in October)
Veterans Day (November 11)
Thanksgiving Day (Fourth Thursday in November)
Day Following Thanksgiving
Christmas Day (December 25)

The above holidays shall be added to the annual leave of each employee in the Bargaining Unit at the rate of eight (8) hours for each holiday in the month the holiday occurs. To be eligible for such accrual, an employee must have worked or have been on paid leave on the employee's regularly scheduled workdays before and after the holiday. An employee who is not returning to work after the holiday is to be terminated on his/her last workday prior to the holiday and is not eligible for holiday leave.

Section 2. An employee who is scheduled to work on a holiday shall be paid at their regular rate of pay for the hours actually worked on the holiday up to a maximum of eight (8) hours. All other hours worked on the holiday shall be paid at one and one-half (1.5) times their regular rate of pay.

Section 3. Holiday Scheduling –The holidays in Section 1 of this Article shall be observed on the dates recognized by the Town.

Section 4. Holidays declared by the Town Manager – The Town Manager may declare "Town Manager Holidays." Only employees who work on these holidays

will have eight (8) hours added to their annual leave bank, which must be used within twelve (12) months of accruing such time.

ARTICLE 23 – SENIORITY

Section 1. Seniority shall consist of continuous accumulated paid service with the Pembroke Park Police Department. Seniority shall be computed from the date of appointment in each rank. Seniority shall accumulate during absence because of illness, injury, vacation, military leave, or other authorized leave.

The seniority ranking for officers who are hired on the same day and who are not being hired from the Police Academy will be determined by date of application.

The seniority ranking for officers graduating from the Police Academy and joining the Pembroke Park Police Department shall be determined by Police Academy ranking.

Section 2. Seniority shall govern bid shifts which occur every six (6) months, training, use of annual leave, and overtime.

Section 3. All provisions of this Article are subject to the manpower needs of the Police Department, which shall be the controlling factor.

ARTICLE 24 - GRIEVANCE

Section 1. A grievance is defined as a dispute between the Town and the Union on behalf of itself or on behalf of one (1) or more of its Bargaining Unit members concerning the interpretation or application of or compliance with this Agreement, including disputes regarding discipline. The provisions of this Article shall supersede any previously existing grievance procedures whether provided by rule, policy, or practice.

Section 2. The Union may exercise its right not to process a grievance of a non-union member. A non-union member whose grievance has been declined by the Union at Step 1 of the grievance procedure may elect to process his/her own grievance. In such case, the Union will notify the non-member and the Town, and, upon such notification, the Town shall thereafter conduct all official communication directly with the aggrieved employee(s), with a copy to the Union, including dates of any hearings. Nothing in this section shall prohibit the Union from participating at any grievance step when it deems it necessary to protect the integrity of its collective bargaining agreement. The notification by the Union will specifically state that the Union declined the grievance because the employee is a non-member.

Section 3. Should a grievance arise, there shall be an earnest effort on the part of the parties to settle such grievance promptly. Probationary and part-time employees shall not be entitled to grieve disciplinary matters. All grievances shall be processed in accordance with the following procedure:

Step 1. The Union shall present and attempt to resolve any grievance with the immediate supervisor within ten (10) calendar days of its occurrence or within ten (10) calendar days from the time the aggrieved employee(s) became aware of the cause of complaint. Discussion will be informal for the purpose of settling the dispute in the simplest and most direct manner. The decision of the immediate supervisor shall be given orally to the Union no later than ten (10) calendar days after the discussion.

Step 2. If the grievance has not been resolved to the satisfaction of the Union at Step 1, the grievance may be reduced to writing on the regular grievance form and presented to the Deputy Chief or designee not later than ten (10) calendar days after the immediate supervisor's response was rendered at Step 1. The Deputy Chief or designee shall conduct a meeting with the employee and the employee’s representative within ten (10) calendar days of receipt of

the written grievance and shall issue his/her decision, in writing to the Union, within ten (10) calendar days after the close of the meeting.

Step 3. If the grievance is not settled to the satisfaction of the Union at Step 2, the decision may be appealed by presenting the written grievance to the Police Chief or designee not later than ten (10) calendar days after receipt of the decision at Step 2. The Police Chief or designee shall conduct a meeting with the employee and the employee's representative within ten (10) calendar days of receipt of the appeal and shall reply to the Union, in writing, within ten (10) calendar days following the close of the meeting.

Step 4. If the grievance is not resolved to the satisfaction of the Union at Step 3, the Police Chief's decision may be appealed to the Town Manager or designee not later than ten (10) calendar days after receipt of the Step 3 decision. The Town Manager or designee shall meet with the employee and the employee's representative within ten (10) calendar days following receipt of the grievance and shall reply, in writing, within ten (10) calendar days following the close of the meeting.

Section 4.

A. The Town and the Union hereby agree that this procedure and the arbitration procedure set forth in Article 25 shall be the sole and exclusive method for interpreting and enforcing this Agreement.

B. The time limits set forth above are to be strictly adhered to but may be lengthened or shortened by mutual agreement in writing. Failure to timely process a grievance will be considered a dismissal of the grievance with prejudice and the Town may refuse to process the grievance without it being an unfair labor practice.

C. Representatives of the Town and the Union shall acknowledge receipt of grievances by signing and dating the form when presented or received.

D. Any grievance not advanced by the Union to the next higher step within the time limits provided shall be considered settled on the basis of the answer most recently given. If the Town does not answer a grievance within the time limits provided, the employees may elect to treat the

grievance as denied at that step and immediately advance the grievance to the next step.

E. No action or matter shall be considered the subject of a grievance unless a written complaint is made within ten (10) calendar days of its occurrence or within ten (10) calendar days from the time the aggrieved employee(s) became aware of or by use of reasonable diligence should have become aware of the cause for complaint. The Town shall not be subject to any liability for any period more than ten (10) days prior to the date the grievance was filed in writing.

F. A Union Steward shall be permitted to confer with the appropriate person or appropriate person's designee under the circumstances defined in Steps 1 and 2 above without loss of pay provided that the Town may discontinue payment for such time in case of abuse by the Union Steward. A Union Steward shall report to the immediate supervisor when stopping work to process a grievance as requested by an employee(s) and shall report back to the supervisor when ready to resume work. If a grievance involves more than one (1) employee, the Union shall designate not more than two (2) employees to represent the group and, with the Steward, shall be permitted to confer with the appropriate person or appropriate person's designee in Steps 1 and 2 as provided above. An aggrieved employee(s) will be permitted to confer with representatives of Town management as provided in the grievance procedure without loss of pay provided that the Town may discontinue payment for such time if this privilege is abused. The determination of a case of abuse by the Union Steward or employee is in the sole discretion of the Police Chief or Town Manager. If a Union Steward or aggrieved employee is off duty at the time of any conference to discuss a grievance, nothing in this provision will result in additional working time and such conference shall be on the Union Steward's or aggrieved employee's own time.

G. The Union shall have the right to file grievances in the third step of the grievance procedure in any non-disciplinary matter involving the interpretation or application of this Agreement.

ARTICLE 25 – ARBITRATION

Section 1. If no satisfactory agreement of a grievance has been reached under the procedure provided in Article 24, and the grievance or dispute is related to the determination of rights and obligations conferred or created by this Agreement, and a written request for arbitration is made by the Union or by the employee if not represented by the Union due to non-membership, as set forth in Article 24, Section 2, within ten (10) calendar days after the final answer in Step 4 of the grievance procedure under Article 24, such dispute shall be submitted for final and binding arbitration in accordance with the following procedure. If an employee is not represented by the Union, the Union must provide written notice to the Town specifically stating either that the employee has been authorized to arbitrate the grievance without the assistance of the Union or that the employee is not authorized to arbitrate the grievance because the grievance has no merit.

Section 2. The Town and the Union shall, within a reasonable time of the election of either party to arbitrate, meet to mutually agree upon an arbitrator. If this cannot be done, the party filing the grievance shall have thirty (30) calendar days to request a panel of seven (7) arbitrators from the Federal Mediation and Conciliation Service (FMCS). Failure to timely request a panel will be considered a dismissal of the grievance with prejudice and the Town may refuse to arbitrate the grievance without it being an unfair labor practice. Each party shall have the right to strike one (1) panel and request one (1) additional panel. The party requesting the additional panel shall be responsible for any fees associated with the additional panel requested. Within ten (10) calendar days of receipt of the panel or additional panel, as applicable, the arbitrator shall thereafter be selected by alternate striking of names until one (1) name remains. The party filing the grievance shall strike first. The grieving party will notify FMCS and the arbitrator of the appointment.

Section 3. The arbitration shall be conducted under the rules set forth in this Agreement and shall proceed as follows:

A. Upon notification of appointment, the arbitrator shall communicate with the parties as soon as practicable to arrange for the date and place of hearing; or, if questions of material fact are not at issue, to arrange for the joint submission of stipulations of fact and relevant documentation concerning the grievance.

B. If no hearing is to be conducted and the arbitrator's decision is to be decided on the basis of written filings by the parties, each party shall

submit to the arbitrator its statement of position regarding the grievance. The parties will attempt to agree on a statement of the issue(s) to be resolved. If they cannot agree, the arbitrator will be strictly limited to the issues and alleged violations stated in the written grievance first submitted by the Union or employee.

C. The arbitrator shall have exclusive jurisdiction and authority to resolve grievances as defined in this Agreement. The arbitrator shall have the authority to issue subpoenas enforceable in any court of competent jurisdiction and shall administer oaths to all witnesses testifying in any proceeding. Consistent with the provisions of the Florida Public Employees Relations Act, Chapter 447, et seq., it is mutually acknowledged and agreed that this collective bargaining agreement shall be administered within the amounts appropriated by the Town Commission for funding of the collective bargaining agreement. Accordingly, and notwithstanding any other provision of this collective bargaining agreement, the arbitrator shall have no authority, power, or jurisdiction to construe any provision of law, statute, ordinance, resolution, rule or regulation or provision of this collective bargaining agreement to result in, obligate, or cause the Town to have or bear any expense, debt, cost or liability which would result, directly or indirectly, in the Town exceeding the amounts initially appropriated and approved by the Town Commission for the funding of this collective bargaining agreement as agreed upon by the parties. Any such award, which contravenes or is not in compliance with the provisions of this paragraph, shall be null and void.

D. The arbitrator shall have no power to change, amend, add to, subtract from or otherwise alter or supplement this Agreement or any part thereof or any amendment thereto.

E. The arbitrator shall have no power to consider or rule upon any matter which is stated in this Agreement not to be subject to arbitration or which is not a grievance as defined in this Agreement or which is not covered by this Agreement.

F. Except as provided for in Section 3.B., the decision of the arbitrator shall be based solely upon the evidence and arguments presented by the respective parties in the presence of each other. The arbitrator shall decide the issues based on the preponderance of the evidence and not

on any other standard. The arbitrator shall not have authority to award punitive damages or attorney's fees or costs, but shall be strictly limited to "make-whole" relief.

G. Upon timely notice prior to the scheduling of hearings and when mutually agreed, the consolidation of one (1) or more grievances based upon similar circumstances for hearing and resolution before the same arbitrator shall be permitted.

H. The arbitrator shall render a decision not later than thirty (30) calendar days after the conclusion of the final hearing. The findings of the arbitrator made in accordance with the jurisdictional authority under this Agreement shall be final and binding on the parties, subject only to review under applicable law. The arbitrator's decision shall be in writing and shall set forth the arbitrator's findings and conclusions on the issues submitted unless otherwise agreed in writing by the parties.

Section 4. The costs for the services of the arbitrator shall be shared equally by the parties. The parties shall bear the costs of their own representatives and witnesses. Either party to this Agreement desiring a transcript of the arbitration hearing shall be responsible for the cost of the transcript unless otherwise agreed to, in writing, by the parties. If either party to this Agreement requests postponement or cancellation of a previously scheduled arbitration resulting in a postponement or cancellation charge, the party requesting the postponement or cancellation shall pay such charge. A postponement or cancellation charge resulting from a joint postponement or cancellation request shall be shared equally by the parties.

ARTICLE 26 – OFF-DUTY EMPLOYMENT

The Union recognizes that the Town has the exclusive right to establish policy regarding all off-duty police employment. When the Town decides to establish an Off-Duty Employment Policy, it will bargain the impact of such Policy with the FOP.

ARTICLE 27 – EDUCATION

Section 1. To be eligible for participation in the Town's educational reimbursement program, an employee must be employed full-time as a sworn member for a period of at least one (1) year and the member has successfully passed the established probationary period. The education reimbursement program is intended to fill a funding gap for the costs of tuition for eligible employees, not otherwise covered by other grants, scholarships, or financial aid, and to help reduce the employee's need to incur debt. It is not intended as a windfall to the employee. Limitation on reimbursement shall be limited to $4,000.00 per fiscal year per employee and is subject to the availability of funds. The availability of funds shall be determined in the sole discretion of the Town, and a denial of reimbursement shall not be subject to the grievance procedure.

Educational reimbursement is available for a program of study that will result in the conferral of an associate's, bachelor's or master's degree by an accredited college or university. Educational reimbursement is not available for post-Master's degrees.

An eligible program of study is one that, in the judgment of the Chief of Police and the Human Resources Director, is directly related to the employee's current position or to a related higher position, and which will improve performance in a current position, prospective assignment, or which constitutes preparation for promotion to a higher rank within the Department.

Section 2. Employees will be eligible for reimbursement of their tuition based on the average of the in-state resident tuition credit hour charged by Florida Atlantic University and Florida International University, subject to the following conditions:

A. Upon the successful completion of each approved course taken at an accredited college or university based on the following scale:

Grade A	100% Reimbursement
Grade B	80% Reimbursement
Grade C	60% Reimbursement
Lower than C	No Reimbursement
Pass/Fail	100% Reimbursement

B. No costs of education except for tuition will be reimbursed, including but not limited to, textbooks, supplies, housing, gym, lab, or any other membership, registration, or extracurricular fees.

C. The employee must attend classes on the employee's own time.

D. To remain eligible for tuition reimbursement, the employee must be in good standing in the Department and must not receive any disciplinary action greater than a written reprimand for minor infractions, as determined in the discretion of the Chief of Police.

E. The employee's first obligation is to the Town and the Department and shall therefor not have excessive or unexcused absences or otherwise abuse the Town's or Department's leave policies.

F. To insure the availability of funds, employee's must seek approval for reimbursement no later than the second quarter of the calendar year for the following fiscal year.

Section 3. If an employee voluntarily terminates his/her employment with the Town within two (2) full years following the completion of any approved program of study for which such employee has received tuition reimbursement, then the total amount of tuition reimbursement paid by the Town shall be repaid by such employee immediately and may be deducted from any final payments due the employee who separates employment. Upon approval of a tuition reimbursement, the employee will be required to sign an agreement acknowledging the duty to repay the tuition reimbursement should the employee leave within two (2) years of receiving a reimbursement.

Section 4. Any full-time permanent employee who is approved for tuition reimbursement in an eligible program of study must pay tuition costs directly to, and be accepted for enrollment by, an accredited educational institution.

Section 5. Within thirty (30) calendar days of the completion of approved course work and in order to receive tuition reimbursement pursuant to this Article, the employee shall present the original transcript and proof of tuition payment thereof to the Chief of Police who, upon review and approval, shall forward the same to the Human Resources Department and the Finance Department for review and approval.

ARTICLE 28 – DEATH IN THE LINE OF DUTY

In the event the Town determines that a Bargaining Unit member died in the line of duty, the Town shall provide fifty thousand dollars ($50,000.00) to the Bargaining Unit member's widow/widower or next of kin.

ARTICLE 29 - DEPARTMENTAL POLICIES RULES AND REGULATIONS

Section 1. It is agreed and understood that the Police Department currently has policies, rules, and regulations governing employment. The Union agrees that such policy, rules, and regulations shall be formulated, amended, revised, and implemented at the sole and exclusive discretion of the Police Chief. In the event that a contemplated change is to be made, the Police Chief shall provide at least fourteen (14) calendar days' notice of such change to the President of the Union.

Section 2. It is agreed and understood that the Town may, in the Town's sole and exclusive discretion, promulgate and implement rules, regulations, and procedures, from time to time, and that such rules, regulations, and policies shall apply to Bargaining Unit members.

Section 3. In the event of a conflict between any Town or Department rules, regulations, policies, or procedures and this Agreement, the Agreement shall control.

Section 4. Nothing in this Article shall be construed as a waiver of the Union's right to bargain over any rule change which impacts wages, hours, or terms and conditions of employment. Such a request for bargaining must be received during the fourteen (14) calendar day period in Section 1, otherwise, any right to bargain shall be waived.

ARTICLE 30 – PROMOTIONS

Section 1. Upon ratification of this Agreement by both parties, all individuals in an acting supervisory rank will be promoted to that rank. The effective date of promotion will be as of the first day of the first full pay period in January 2025. The individuals will not be required to serve a probationary period as set forth in Article 34 of this Agreement. This provision does not set precedent for future promotions from acting positions.

Section 2. The Town will provide notice and consult with the Union before it implements a promotional process for the ranks of Sergeant and Lieutenant.

Section 3. Nothing in this Article prohibits the Town from hiring individuals into any rank covered by this Agreement.

ARTICLE 31 - PERSONNEL RECORDS

Section 1. Employees have the right to review his or her own official personnel file at reasonable times, at the location where the file is kept, on the employee's own time, and under the supervision of the designated custodian. The only personnel records that may be used as a basis for official action are those which appear in the employee's official files contained in the Police Department or Human Resources Department.

Section 2. The rights of an employee to inspect any and all records of the Town, as provided under Chapter 119 of the Florida Statutes, shall not be abridged.

ARTICLE 32 - ANNUAL LEAVE

Section 1. Annual leave will be accrued at the below-listed rates:

Years of Service	Number of Hours
0 to 4	80
Completion of 4 to 10	120
Completion of 10	160

Annual leave shall be accrued on a prorated basis per pay period. No employee shall be entitled to utilize annual leave until such employee has completed six (6) months of service with the Town.

Section 2. All other aspects of the administration of annual leave shall be governed by the Town as set forth in the Employee Handbook.

ARTICLE 33 - SICK LEAVE

Section 1. It is understood and agreed that all sick leave shall be accrued at the rate of eight (8) hours per month for each full month of continuous service.

Section 2. Employees covered by this Agreement are prohibited from working any off-duty employment or other outside employment while on leave of absence from the employment by the Town, including but not limited to sick leave, any other type of medical leave of absence, or family leave of absence. All other aspects of the administration of sick leave shall be governed by the Town as set forth in its Employee Handbook.

Section 3. Sick leave used during a work period shall not count toward overtime calculations.

ARTICLE 34 – PROBATION

Section 1. All newly hired employees are subject to a probationary period of 365 days from the date of hire unless extended as provided below in Section 2. An employee may be terminated with or without cause during the probationary period. As such, a newly hired probationary employee is not entitled to a statement of cause, reasons for termination, a hearing, or to grievance or arbitration to challenge discipline or discharge.

Section 2. If a probationary employee's performance is unsatisfactory during the probationary period provided in Section 1, the Town may extend the probationary period for an additional period of time, not to exceed 90 days, to allow the employee an opportunity to improve performance. If an employee is on a leave of absence greater than 30 days in total during the probationary period provided in Section 1, the Town may extend the probationary period for an additional period of time, commensurate with the period of leave, to afford the Town the opportunity to observe and evaluate the employee's performance.

Section 3. No newly hired employee on probation shall attain permanent status in the position until the probationary period, as provided in this Article, has been completed.

Section 4. All employees who are promoted to a higher rank are subject to a probationary period of 365 days from the date of hire unless extended as provided below in Section 5. An employee who does not successfully complete the probationary period may be demoted to the prior rank with or without cause during the probationary period. An employee who does not successfully complete the probationary period is not entitled to a statement of cause, reasons for demotion, a hearing, or to grievance or arbitration to challenge a failure of the probationary period.

Section 5. If a promotional probationary employee's performance is unsatisfactory during the probationary period provided in Section 4, the Town may extend the probationary period for an additional period of time, not to exceed 90 days, to allow the employee an opportunity to improve performance. If an employee is on a leave of absence greater than 30 days in total during the probationary period provided in Section 4, the Town may extend the probationary period for an additional period of time, commensurate with the period of leave, to afford the Town the opportunity to observe and evaluate the employee's performance.

Section 6. No promoted employee on probation shall attain permanent status in the promotional rank until the probationary period, as provided in this Article, has been completed.

ARTICLE 35 - HEALTH INSURANCE

Section 1. The Union waives bargaining of changes, if any, in health insurance that occur during the term of this Agreement.

Section 2. The Town agrees to obtain for full-time members of the Bargaining Unit hospitalization and major medical insurance coverage as part of the comprehensive insurance benefits and group plans offered to all Town employees. In addition, the Town agrees to obtain substantially similar hospitalization and major medical insurance coverage for full-time employees' dependents. Eligible employees may select single or dependent coverage. Employee and Town contributions towards premium costs shall be uniform for all members of the group insurance plans based upon the coverage selected.

ARTICLE 36 - WAGES

Section 1. The Town and the Union agree that the Step Pay Plan for full-time Officers, Sergeants and Lieutenants is hereby established as set forth in Appendix A to this Agreement.

A. Upon ratification of this Agreement by both parties, the pay plan will become effective retroactive to the first full pay period in January 2025.

B. Upon ratification of this Agreement by both parties, individuals will be slotted into the pay plan as of the first full pay period in January 2025 as indicated in Appendix A to this Agreement.

C. Employees shall advance to the next step in the Step Pay Plan in the first full pay period following the annual anniversary of appointment to the employee's rank.

D. The increases set forth in the Step Pay Plan for the 2025-2026 fiscal year will become effective in the first full pay period after October 1, 2025.

E. Employees reaching the maximum step in the Step Pay Plan for their classification shall not receive any further wage adjustment.

F. There shall be no Step increases after September 30, 2026, unless a successor Agreement provides for additional movement in the Step Plan.

Section 2. Any demotion, regardless of the reason, will be accompanied by a commensurate reduction in pay.

Section 3. There shall be no across the board increases, automatic increases, or any other type of salary increases, except as provided in this Agreement, in a successor Agreement, or a Memorandum of Understanding.

Section 4. The Town may in its sole discretion offer a one-time signing/retention bonus program, the design of which will be in the discretion of the Town. To receive the one-time signing/retention bonus, employees will be required to sign an agreement to repay the one-time signing/retention bonus if they leave the Town

within two (2) years from the date of acceptance of the one-time signing/retention bonus. The one-time signing/retention bonus will be in addition to any wages paid pursuant to the Step Pay Plan.

Section 5. It is within the discretion of the Chief of Police to place new hires into the appropriate rank and step based on the new hire's prior experience.

ARTICLE 37 – DRUG AND ALCOHOL TESTING

Section 1. It is a condition of employment for all employees to refrain from reporting to work or working with the presence of illegal drugs or alcohol in his or her body. Employees covered by this Agreement are currently subject to and will continue to be subject to post-accident testing, reasonable suspicion testing, and random testing. Employees subject to random drug tests shall not be selected for random drug testing more than three (3) times in any 365-day period. The Town shall also have the right to require drug and alcohol testing as part of any regularly schedule fitness-for-duty medical examination or as part of any regularly scheduled physical examination. Any testing, with the exception of a breathalyzer for alcohol, will include a split sample.

Section 2. There shall be no tolerance for the use of marijuana. Any employee with a confirmed drug test for marijuana, THC, or THC metabolites shall be considered as having tested positive for an illegal substance in violation of the Town's Drug Free Workplace Policy, notwithstanding Article X, Section 29 of the Florida Constitution, Chapters 381 or 385, Florida Statutes, any administrative rules promulgated by any department or agency of the State providing for medical use of marijuana, or any recreational use of marijuana made legal by State Constitutional amendment or other any other state law.

Section 3. An employee's failure to take a drug test when ordered to do so will result in termination. The rule "obey first and grieve later" applies to all orders to submit to a drug test. "Refusal to submit" occurs when an employee refuses or fails to cooperate in any way with or engages in conduct that obstructs or delays the drug testing process, including but not limited to, failing to report to the collection site, failing to complete or sign the required paperwork, failing to follow proper collection site protocols, failing to provide a specimen or an adequate amount of specimen sufficient to test and confirm the presence or absence of a drug or its metabolites, or providing a specimen determined to be adulterated such as adding foreign substances to a specimen or providing a specimen outside the normal temperature range (cold specimen). An employee who refuses to submit to a test shall be considered as having tested positive for an illegal substance or alcohol in violation of the Town's Drug Free Workplace Policy.

Section 4. The Town will implement a Drug Free Workplace Policy to comply with Florida Statutes, Administrative Code Provisions and Department of Transportation

regulations, and incorporating the above-referenced provisions, and will bargain the impact of such policy with the Union.

ARTICLE 38 - SAVINGS CLAUSE

If any provision of this Agreement is in contravention of the laws or regulations of the United States or of this State, by reason of any court action or existing or subsequently enacted legislation; or if the appropriate governmental body having amendatory power to change a law, rule or regulation which is in conflict with a provision of this Agreement fails to enact or adopt an enabling amendment to make the provision effective in accordance with Section 447.309(3), Fla. Stat.; then such provision shall not be applicable, performed or enforced; but the remaining parts or portions of this Agreement shall remain in full force and effect for the term of this Agreement.

ARTICLE 39 – ENTIRE AGREEMENT

Section 1. The parties acknowledge that during the negotiations which resulted in this Agreement, each had the unlimited right and opportunity to make demands and proposals with respect to any subject or matter not removed by law from the areas of collective bargaining, and that the understandings and agreements arrived at by the parties after the exercise of that right and opportunity are set forth in this Agreement. Therefore, the Town and the Union for the duration of this Agreement, except as provided in Florida Law, each voluntarily and unqualifiedly waives the right, and each agrees that the other shall not be obligated to bargain collectively with respect to any subject or matter not specifically referred to, or covered in this Agreement, even though such subject or matters may not have been within the knowledge or contemplation of either or both of the parties at the time they negotiated and signed this Agreement.

This Article shall not be construed to in any way limit or restrict the parties from negotiations, as provided in Florida Law, on any succeeding Agreement to take effect upon the termination of this Agreement or any succeeding term of this Agreement. This Agreement may only be modified or altered by mutual agreement, in writing, signed with equal dignity and formality.

Section 2. This instrument embodies the whole agreement of the parties. There are no promises, terms, conditions, or obligations other than those contained herein; and this contract shall supersede all previous communications, representations, or agreements, either verbal or written, between the parties.

ARTICLE 40 - DURATION

This Agreement shall be effective when it is ratified by the Union and the Town, and shall remain in full force and effect until and including September 30, 2026. None of the provisions of this Agreement are retroactive unless specifically stated herein.

DATED this _____ day of _____, 2025.

BRIAN DODGE, President
Fraternal Order of Police Lodge #194

DAVID M. LYNCH, Town Manager

_____ _____

PAUL MANIATES
Labor Representative, Southeast Florida
Fraternal Order of Police Lodge 3194

_____

ATTEST:

_____
ASHIRA MOHAMMED, Mayor

_____
CYNTHIA GARCIA-LIMA, Town Clerk

Approved as to form and legal sufficiency:

_____
JACOB G. HOROWITZ, Town Attorney

APPENDIX A

STEP PAY PLAN

THROUGH 9/30/2025				**10/1/2025 – 9/30/2026**		
				7% INCREASE		
OFFICERS						
	Rate	Step Increase %			Rate	Step Increase %
OY1S1	$64,216			OY2S1	$68,711	
OY1S2	$67,748	5.5%		OY2S2	$72,490	5.5%
OY1S3	$71,474	5.5%		OY2S3	$76,477	5.5%
OY1S4	$75,405	5.5%		OY2S4	$80,683	5.5%
OY1S5	$79,553	5.5%		OY2S5	$85,121	5.5%
OY1S6	$83,928	5.5%		OY2S6	$89,803	5.5%
OY1S7	$88,544	5.5%		OY2S7	$94,742	5.5%
OY1S8	$93,414	5.5%		OY2S8	$99,953	5.5%
OY1S9	$98,552	5.5%		OY2S9	$105,450	5.5%
OY1S10	$103,972	5.5%		OY2S10	$111,250	5.5%
SERGEANTS						
	Rate	% incr in Steps			Rate	% incr in Steps
SY1S1	$101,935			SY2S1	$109,071	
SY1S2	$106,726	4.7%		SY2S2	$114,197	4.7%
SY1S3	$111,742	4.7%		SY2S3	$119,564	4.7%
LIEUTENANTS						
	Rate	% incr in Steps			Rate	% incr in Steps
LY1S1	$118,004			LY2S1	$126,264	
LY1S2	$123,550	4.7%		LY2S2	$132,198	4.7%
LY1S3	$129,357	4.7%		LY2S3	$138,412	4.7%

PLACEMENT IN STEP PAY PLAN

Employee ID	1st Year Step Placement	1st Year Compensation
409ZEKG0E	OY1S1	$ 64,216
1YCFALVZI	OY1S1	$ 64,216
KPPP2JCJN	OY1S3	$ 71,474
L3V78BVH1	OY1S3	$ 71,474
49FQGTDM0	OY1S5	$ 79,553
EMV96QJJU	OY1S5	$ 79,553
ZU5UMT20M	SY1S1	$101,935
YSPGUKAQT	SY1S1	$101,935
PC771VNDG	SY1S1	$101,935
ZJ7SQIIDP	LY1S2	$123,550

RESOLUTION NO. 2025-008

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA, APPROVING THE COLLECTIVE BARGAINING AGREEMENT BETWEEN THE TOWN AND THE FRATERNAL ORDER OF POLICE LODGE #194 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Fraternal Order of Police Lodge #194 ("FOP") represents a bargaining unit consisting of law enforcement officers in the ranks of officer, sergeant and lieutenant; and

WHEREAS, the Town and the FOP have engaged in collective bargaining and have reached a tentative agreement on the wages, terms and conditions of employment for the bargaining unit; and

WHEREAS, the collective bargaining agreement is for the period from ratification by both parties until September 30, 2026; and

WHEREAS, the collective bargaining agreement is attached to this Resolution as exhibit 1; and

WHEREAS, the FOP notified the Town that the collective bargaining agreement was unanimously ratified by the bargaining unit on February 21, 2025; and

WHEREAS, the Town Manager now requests that the Town Commission approve and ratify the collective bargaining.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF PEMBROKE PARK, FLORIDA:

Section 1: That the collective bargaining agreement is hereby approved and ratified by the Town Commission.

Section 2: The effective date of the collective bargaining agreement is as of the date of approval of this Resolution by the Town Commission, except as otherwise provided for in the

collective bargaining agreement.

Section 3: All Resolutions or parts of Resolutions in conflict herewith, be and the same are repealed to the extent of such conflict.

Section 4: If any section, sentence, clause or phrase of this Resolution is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Resolution.

Section 5: This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 26th day of February, 2025.

_____
MAYOR ASHIRA MOHAMMED

ATTEST:

_____
CYNTHIA GARCIA-LIMA
Town Clerk

Approved as to form and legal sufficiency

_____
JACOB G. HOROWITZ
Town Attorney

Agenda Item Report

Subject:	Motion to approve the charitable fundraising opportunity for the Town's bike drive in accordance with the Broward County Code of Ethics for Elected Officials (Sec. 1-19(5), Broward County Code) - Town Attorney Horowitz
Meeting Date:	Agenda for Special Commission Meeting - February 26, 2025
Prepared For:	Town Commission
Staff Contact:	Jacobs Horowitz, Town Attorney
Dept/Group:	Legal
Recommendation for Counsel to consider:	
Background Information:	
Staff Recommendations:	
Financial Implications:	There is no financial impact.
Alternatives:	

ATTACHMENTS:

Bike Drive Flyer

DONATE A BIKE DRIVE

Mayor Mohammed

400 BIKES IS THE GOAL

BIKES WILL BE DISTRIBUTED AT THE EGG HUNT

PLEASE DONATE NEW BIKES OR CHECKS TO:
TOWN OF PEMBROKE PARK CITY HALL BY 4/10/25
3150 SW 52ND AVE PEMBROKE PARK FL 33023.

Eggstravaganza

Ages 3 and under
Ages. 4-6 yrs
Egg drop 11:00 am

Ages 7-9
10 and up
Egg drop 11:30 am

Acting Clerk Commissioner Kashem

Clerk Commissioner Hodgkins

TOWN OF PEMBROKE PARK
FLORIDA
The Small Town that Means Big Business

Vice Mayor Morrissette

Commissioner Jacobs

RAYMOND P OGLESBY PRESERVE
3115 SW 52ND AVE., PEMBROKE PARK, FL 33023

Agenda Item Report

Subject:	Consideration and approval to authorize the Town Manager to enter into an agreement with James Moore, the lowest responsible and responsive bidder, for Auditing Services pursuant to RFP 24-05 - Finance Director Davermann
Meeting Date:	Agenda for Special Commission Meeting - February 26, 2025
Prepared For:	Town Commission
Staff Contact:	Finance Director, Finance & Budget Director
Dept/Group:	Finance
Recommendation for Counsel to consider:	
Background Information:	
Staff Recommendations:	
Financial Implications:	
Alternatives:	

ATTACHMENTS:

Agreement for James Moore

AGREEMENT BETWEEN THE TOWN OF PEMBROKE PARK AND JAMES MOORE

THIS IS AN AGREEMENT, dated the _____ day of _____, 2025, by and between:

THE TOWN OF PEMBROKE PARK, a municipal corporation of the State of Florida with a business address of 3150 SW 52 Avenue Florida 33023 (hereinafter referred to as the "TOWN")

and

JAMES MOORE, an accounting firm authorized to do business in the State of Florida, with a business address of 121 Executive Circle, Daytona Beach, FL 32114 (hereinafter referred to as the "CONTRACTOR"). TOWN and CONTRACTOR may hereinafter be referred to collectively as the "Parties."

W I T N E S S E T H:

In consideration of the mutual terms and conditions, promises, covenants and payments hereinafter set forth, TOWN and CONTRACTOR agree as follows:

ARTICLE 1
PREMABLE

In order to establish the background, context and form of reference for this Agreement and to generally express the objectives, and intentions of the respective parties herein, the following statements, representations and explanations shall be accepted as predicates for the undertakings and commitments included within the provisions which follow and may be relied upon by the parties as essential elements of the mutual considerations upon which this Agreement is based.

1.1 In accordance with Section 218.391, F.S., on November 12, 2024**,** the TOWN advertised its notice to bidders of the TOWN's desire to hire a firm to provide audit services particularly described in **Exhibit "A"** attached hereto and by this reference made a part hereof, for the said bid entitled:

RFP 24-05
"AUDIT SERVICES"

1.2 On December 12, 2024**,** the bids were opened at the offices of the Town Clerk.

1.3 On _____ day of _____, 20____**,** the TOWN awarded the bid to CONTRACTOR and approved an agreement with CONTRACTOR consistent with the terms and conditions set forth herein.

ARTICLE 2
SERVICES AND RESPONSIBILITIES

2.1 CONTRACTOR hereby agrees to perform the services for audit services, as more particularly described in Exhibit "A" attached hereto and by this reference made a part hereof and CONTRACTOR's response thereto,

attached hereto and made a part hereof as Exhibit "B." CONTRACTOR agrees to do everything required by this Agreement, the Sealed Bid Package, Addenda to this Agreement, and Commission award complete with proposal form. In the event of any conflicts between this Agreement, Exhibit A and Exhibit B, this Agreement shall prevail, followed by Exhibit A.

2.2 CONTRACTOR shall furnish all services, labor, equipment, and materials necessary and as may be required in the performance of this Agreement, except as otherwise specifically provided for herein, and all work performed under this Agreement shall be done in a professional manner.

2.3 CONTRACTOR hereby represents to TOWN, with full knowledge that TOWN is relying upon these representations when entering into this Agreement with CONTRACTOR, that CONTRACTOR has the professional expertise, experience and manpower to perform the services to be provided by CONTRACTOR pursuant to the terms of this Agreement.

2.4 CONTRACTOR assumes professional and technical responsibility for performance of its services to be provided hereunder in accordance with recognized professional standards of good engineering practice. If within one year following completion of its services, such services fail to meet the aforesaid standards, and the TOWN promptly advises CONTRACTOR thereof in writing, CONTRACTOR agrees to re-perform such deficient services without charge to the TOWN.

2.5 CONTRACTOR shall not utilize the services of any sub-Contractor without the prior written approval of TOWN.

ARTICLE 3
TERM AND TERMINATION

3.1 The term of this Agreement shall be for three (3) years, commencing on _____ and terminating on _____. This Agreement may be renewed for up to two (2) additional one (1) year terms, subject to the written consent and agreement between the Parties.

3.2 This Agreement may be terminated by either party for cause, or by the TOWN for convenience, upon thirty (30) days written notice by the TOWN to CONTRACTOR in which event the CONTRACTOR shall be paid its compensation for services performed to termination date. In the event that the CONTRACTOR abandons this Agreement or causes it to be terminated, CONTRACTOR shall indemnify the TOWN against any loss pertaining to this termination up to a maximum of the full contracted fee amount. All finished or unfinished documents, data, studies, plans, surveys, and reports prepared by CONTRACTOR shall become the property of TOWN and shall be delivered by CONTRACTOR to TOWN immediately.

ARTICLE 4
COMPENSATION AND METHOD OF PAYMENT

4.1 CONTRACTOR shall be entitled to invoice TOWN on a monthly basis for services performed. The invoice shall include, but not be limited to, date of service, the amount of time spent, a description of the service, and any other information reasonably required by TOWN. The compensation shall not exceed the unit prices stated in **Exhibit "B"**.

4.2 TOWN will make its best efforts to pay CONTRACTOR within thirty (30) days of receipt of proper invoice

the total shown to be due on such invoice.

4.3 All payments shall be governed by the Florida Prompt Payment Act, as set forth in Part VII, Chapter 218, Florida Statutes.

4.4 Payment will be made to CONTRACTOR at:

JAMES MOORE
_____
_____
_____

ARTICLE 5
CHANGES TO SCOPE OF WORK AND ADDITIONAL WORK

5.1 TOWN or CONTRACTOR may request changes that would increase, decrease, or otherwise modify the Scope of Services, as described in **Exhibit "A,"** to be provided under this Agreement as described in Article 2 of this Agreement. These changes will affect the monthly compensation accordingly. Such changes or additional services must be in accordance with the provisions of the Code of Ordinances of the TOWN, and must be contained in a written amendment, executed by the parties hereto, with the same formality, equality and dignity herewith prior to any deviation from the terms of this Agreement, including the initiation of any additional or extra work.

5.2 In no event will the CONTRACTOR be compensated for any work which has not been described in a separate written agreement executed by the parties hereto.

ARTICLE 6
INDEMNIFICATION

6.1 CONTRACTOR shall indemnify and save harmless and defend the TOWN, its trustees, elected and appointed officials, agents, servants and employees from and against any and all claims, demands, or causes of action of whatsoever kind or nature sustained by the TOWN or any third party arising out of, or by reason of, or resulting from acts, error, omission, or negligent act of CONTRACTOR, its agents, servants or employees in the performance under this Agreement, for all costs, losses and expenses, including but not limited to, damages to persons or third party property, judgments and attorneys' fees arising out of or in connection with the performance by CONTRACTOR pursuant to this Agreement.

6.2 CONTRACTOR shall indemnify TOWN for all loss, damage, expense or liability including, without limitation, court costs and attorneys' fees that may result by reason of any infringement or claim of infringement of any patent, trademark, copyright, trade secret or other proprietary right due to services furnished pursuant to this Agreement. CONTRACTOR will defend and/or settle at its own expense any action brought against the TOWN to the extent that it is based on a claim that products or services furnished to TOWN by CONTRACTOR pursuant to this Agreement, or if any portion of the services or goods furnished in the performance of the service becomes unusable as a result of any such infringement or claim.

6.3 CONTRACTOR'S aggregate liability shall not exceed the proceeds of insurance required to be placed

pursuant to this Agreement plus the compensation received by CONTRACTOR, or extend to any claims brought subsequent to the expiration of warranty period outlined above. The TOWN's rights and remedies and CONTRACTOR's liabilities as set forth in this Agreement, are exclusive, and the TOWN hereby releases CONTRACTOR from all further or subsequent liability, whether based in contract or tort and irrespective of fault, negligence, or strict liability.

6.4 The parties recognize that various provisions of this Agreement, including but not necessarily limited to this Section, provide for indemnification by the CONTRACTOR and that Florida Statutes §725.06 requires a specific consideration be given therefor. The parties therefore agree that the sum of **Ten Dollars and 00/100 ($10.00)**, receipt of which is hereby acknowledged, is the specific consideration for such indemnities, and the providing of such indemnities is deemed to be part of the specifications with respect to the services to be provided by CONTRACTOR. Furthermore, the parties understand and agree that the covenants and representations relating to this indemnification provision shall serve the term of this Agreement and continue in full force and effect as to the party's responsibility to indemnify.

ARTICLE 7
INSURANCE

Where Contractors are required to enter or go onto the Town of Pembroke Park property (including any property which is owned or leased by the Town or upon which the Town has a license, easement or right-of-way) to deliver materials or perform work or services as a result of an award, the successful Contractor shall assume the full duty, obligation and expense of obtaining all necessary licenses, permits and insurance and assure all work complies with all applicable Broward County and Town of Pembroke Park building requirements and the Florida Building Code. The Contractor shall be liable for any damages or loss to the Town occasioned by negligence of the Contractor or any person the Contractor has designated in the completion of the contract as a result of his or her bid.

The Contractor shall indemnify and hold harmless the TOWN and its officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the TOWN or its officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the performance of this Agreement by the Contractor or its employees, agents, servants, partners principals or subcontractor. The Contractor shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the TOWN, where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorney's fees which may issue thereon. The Contractor expressly understands and agrees that any insurance protection required by this Agreement or otherwise provided by the Contractor shall in no way limit the responsibility to indemnify, keep and save harmless and defend the TOWN or its officers, employees, agents and instrumentalities as herein provided.

Contractor shall not commence work under this Agreement until it has obtained all insurance required under this paragraph and such insurance has been approved by the Risk Manager of the TOWN nor shall the Contractor allow any subcontractor to commence work on his subcontract until all similar such insurance required of the subcontractor has been obtained and similarly approved.

Certificates of Insurance, reflecting evidence of the required insurance, shall be filed with the Town's Risk Manager prior to the commencement of this Agreement. Policies shall be issued by companies authorized

to do business under the laws of the State of Florida. The insurance company shall be rated no less than "A" as to management, and no less than "Class VI" as to financial strength according to the latest edition of Best's Insurance Guide published by A.M. Best Company.

Policies shall be endorsed to provide the TOWN with notice of cancellation or the Contractor shall obtain written agreement from its Agent to provide the TOWN with 30-day notice of cancellation.

Insurance shall be in force until all obligations required to be fulfilled under the terms of the Agreement are satisfactorily completed as evidenced by the formal acceptance by the TOWN. In the event the insurance certificate provided indicates that the insurance shall terminate and lapse during the period of this Agreement, then in that event, the CONSULTANT shall furnish, as soon as reasonably practicable, a renewed certificate of insurance as proof that equal and like coverage for the balance of the period of the Agreement and extension thereunder is in effect. The CONSULTANT shall not commence nor continue to provide any services pursuant to this Agreement unless all required insurance remains in full force and effect. CONSULTANT shall be liable to TOWN for any lapses in service resulting from a gap in insurance coverage.

Prior to the commencement of the project, Contractor shall provide the Town with a certificate of liability insurance and a copy of the additional insured endorsement naming the Town of Pembroke Park its employees, directors, officers, agents, independent contractors, successors and assigns, and other authorized representatives as additional insured on a primary and non-contributory basis to the extent of the contractual obligation assumed by the Proposer. Additionally, the Contractor shall provide the Town with a copy of the certificates of insurance and a copy of the additional insured endorsement reflecting the same insurance coverage for all subcontractors utilized by Contractor.

The Town shall be granted a Waiver of Subrogation on the Contractor's Workers' Compensation and General Liability insurance policy, and affirmed on the Certificate of Liability Insurance and a Waiver of Subrogation Endorsement. The Contractor waives, and the Contractor shall ensure that the Contractor's insurance carrier waives, all subrogation rights against the Town, its officials, employees, agents and volunteers for all losses or damages.

7.1.1 REQUIRED INSURANCE

7.1.1.1 Comprehensive General Liability Insurance written on an occurrence basis including, but not limited to: coverage for bodily injury and property damage, personal & advertising injury, products & completed operations, and contractual liability. Coverage must be written on an occurrence basis, with limits of liability no less than:

1. Each Occurrence Limit - $1,000,000
2. Fire Damage Limit (Damage to rented premises) - $100,000
3. Personal & Advertising Injury Limit - $1,000,000
4. General Aggregate Limit - $2,000,000
5. Products & Completed Operations Aggregate Limit - $3,000,000

Products & Completed Operations Coverage shall be maintained for two (2) years after the final payment under this contract.

The Town of Pembroke Park must be shown as an additional insured with respect to this coverage.

7.1.1.2 Worker's Compensation and Employers Liability Insurance covering all employees, and/or volunteers of the Contractor engaged in the performance of the scope of work associated with this Agreement. In the case any work is sublet, the Contractor shall require the subcontractor similarly to provide Workers Compensation Insurance for all the latter's employees unless such employees are covered by the protection afforded by the Contractor. Coverage for the Contractor and his subcontractor shall be in accordance with applicable state and/or federal laws that may apply to Workers' Compensation Insurance with limits of liability no less than:

1. Workers' Compensation:	Coverage A	Statutory
2. Employers Liability:	Coverage B	$500,000 Each Accident
		$500,000 Disease – Policy Limit
		$500,000 Disease – Each Employee

7.1.1.3 Comprehensive Auto Liability Insurance covering all owned, non-owned and hired vehicles used in connection with the performance of work under this Agreement, with a combined single limit of liability for bodily injury and property damage no less than:

1. Any Auto (Symbol 1)
   Combined Single Limit (Each Accident) - $1,000,000
2. Hired Autos (Symbol 8)
   Combined Single Limit (Each Accident) - $1,000,000
3. Non-Owned Autos (Symbol 9)
   Combined Single Limit (Each Accident) - $1,000,000

7.1.1.4 Professional Liability/Errors & Omissions Insurance, when applicable, with a limit of liability no less than $1,000,000 per wrongful act. This coverage shall be maintained for a period of no less than two (2) years after final payment of the contract.

7.1.1.5 Sexual Abuse may not be excluded from any policy.

7.2 REQUIRED INSURANCE ENDORSEMENTS

1. The Town of Pembroke Park shall be named as an Additional Insured on each of the General Liability polices required herein
2. Waiver of all Rights of Subrogation against the TOWN
3. 30-Day Notice of Cancellation or Non-Renewal to the TOWN
4. Contractors' policies shall be Primary & Non-Contributory
5. All policies shall contain a "severability of interest" or "cross liability" liability clause without obligation for premium payment of the TOWN
6. The Town of Pembroke Park shall be named as a Loss Payee on all Property and/or Inland Marine Policies as their interest may appear.

CONTRACTOR shall name the TOWN, as an additional insured on each of the General Liability policies required herein and shall hold the TOWN, its agents, officers and employees harmless on account of claims for damages to persons, property or premises arising out of the services provided hereunder. Any insurance

required of the CONTRACTOR pursuant to this Agreement must also be required by any subcontractor in the same limits and with all requirements as provided herein, including naming the TOWN as an additional insured, in any work is subcontracted unless such subcontractor is covered by the protection afforded by the CONTRACTOR and provided proof of such coverage is provided to TOWN. The CONTRACTOR and any subcontractors shall maintain such policies during the term of this Agreement. Contractor shall agree to waive all rights of subrogation against the Town, members of the Town Commission, boards, commissions and committees, officers, agents, employees and volunteers for losses arising from activities and operations of Contractor in the performance of its obligations under this agreement.

The TOWN reserves the right to require any other additional types of insurance coverage and/or higher limits of liability it deems necessary based on the nature of work being performed under this Contract.

ARTICLE 8
INDEPENDENT CONTRACTOR

8.1 This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the CONTRACTOR is an independent Contractor under this Agreement and not the TOWN's employee for all purposes, including but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers' Compensation Act, and the State unemployment insurance law. The CONTRACTOR shall retain sole and absolute discretion in the judgment of the manner and means of carrying out CONTRACTOR's activities and responsibilities hereunder provided, further that administrative procedures applicable to services rendered under this Agreement shall be those of CONTRACTOR, which policies of CONTRACTOR shall not conflict with TOWN, State, H.U.D., or United States policies, rules or regulations relating to the use of CONTRACTOR's Funds provided for herein. The CONTRACTOR agrees that it is a separate and independent enterprise from the TOWN, that it has full opportunity to find other business, that it has made its own investment in its business, and that it will utilize a high level of skill necessary to perform the work. This Agreement shall not be construed as creating any joint employment relationship between the CONTRACTOR and the TOWN and the TOWN will not be liable for any obligation incurred by CONTRACTOR, including but not limited to unpaid minimum wages and/or overtime premiums.

ARTICLE 9
VENUE

9.1 This Agreement shall be governed by the laws of the State of Florida as now and hereafter in force. The venue for actions arising out of this agreement shall be in Broward County, Florida.

ARTICLE 10
PUBLIC RECORDS

10.1 The Town of Pembroke Park is public agency subject to Chapter 119, Florida Statutes. The CONTRACTOR shall comply with Florida's Public Records Law. Specifically, the CONTRACTOR shall:

10.1.1 Keep and maintain public records required by the TOWN to perform the service;

10.1.2 Upon request from the TOWN's custodian of public records, provide the TOWN with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119, Fla. Stat., or as otherwise provided by law;

10.1.3 Ensure that public records that are exempt or that are confidential and exempt from public record disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and, following completion of the contract, CONTRACTOR shall destroy all copies of such confidential and exempt records remaining in its possession after the CONTRACTOR transfers the records in its possession to the TOWN; and

10.1.4 Upon completion of the contract, CONTRACTOR shall transfer to the TOWN, at no cost to the TOWN, all public records in CONTRACTOR's possession. All records stored electronically by the CONTRACTOR must be provided to the TOWN, upon request from the TOWN's custodian of public records, in a format that is compatible with the information technology systems of the TOWN.

10.2 The failure of CONTRACTOR to comply with the provisions set forth in this Article shall constitute a Default and Breach of this Agreement, for which, the Town may terminate the Agreement.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT

TOWN CLERK
3150 SW 52nd Avenue
PEMBROKE PARK, FL 33023
(954) 966-4600
townclerk@tppfl.gov

ARTICLE 11
FEMA REQUIREMENTS - NOT APPLICABLE FOR THIS AGREEMENT

ARTICLE 12
SCRUTINIZED COMPANIES -- 287.135 AND 215.473

SCRUTINIZED COMPANIES. CONTRACTOR certifies that it and any of its affiliates are not scrutinized companies as identified in Section 287.135, F.S. In addition, CONTRACTOR agrees to observe the requirements of Section 287.135, F.S., for applicable sub-agreements entered into for the performance of work under this Agreement. Pursuant to Section 287.135, F.S., the TOWN may immediately terminate this Agreement for cause if the CONTRACTOR, its affiliates, or its subcontractors are found to have submitted a false certification; or if the CONTRACTOR, its affiliates, or its subcontractors are placed on any applicable scrutinized companies list or engaged in prohibited contracting activity during the term of the Agreement. As provided in Subsection 287.135(8), F.S., if federal law ceases to authorize these contracting prohibitions then they shall become inoperative.

ARTICLE 13
E-VERIFY

A. Registration Requirement; Termination. Pursuant to Section 448.095, Florida Statutes, effective January 1, 2021, Contractors, shall register with and use the E-verify system in order to verify the work authorization status of all newly hired employees. Contractor shall register for and utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:

(i) All persons employed by a Contractor to perform employment duties within Florida during the term of the contract; and

(ii) All persons (including sub vendors/sub consultants/subcontractors) assigned by Contractor to perform work pursuant to the contract with the Town of Pembroke Park. The Contractor acknowledges and agrees that registration and use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the Town of Pembroke Park; and

(iii) The Contractor shall comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes, but is not limited to registration and utilization of the E-Verify System to verify the work authorization status of all newly hired employees. Contractor shall also require all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The Contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. Any challenge to termination under this provision must be filed in the Circuit Court no later than twenty (20) calendar days after the date of termination. Termination of this Contract under this Section is not a breach of contract and may not be considered as such. If this contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of one (1) year after the date of termination.

ARTICLE 14
MISCELLANEOUS

14.1 **Ownership of Documents.** Reports, surveys, plans, studies and other data provided in connection with this Agreement are and shall remain the property of TOWN whether or not the project for which they are made is completed. Town hereby agrees to use CONTRACTOR's work product for its intended purposes.

14.2 **Records.** CONTRACTOR shall keep such records and accounts and require any and all subcontractor to keep records and accounts as may be necessary in order to record complete and correct entries as to personnel hours charged to this engagement, and any expenses for which CONTRACTOR expects to be reimbursed. Such books and records will be available at all reasonable times for examination and audit by TOWN and shall be kept for a period of ten (10) years after the completion of all work to be performed pursuant to this Agreement. Incomplete or incorrect entries in such books and records will be grounds for disallowance by TOWN of any fees or expenses based upon such entries. All records shall be maintained and available for disclosure, as appropriate, in accordance with Chapter 119, F.S.

14.3 **Assignments; Amendments.** This Agreement, and any interests herein, shall not be assigned, transferred or otherwise encumbered, under any circumstances, by CONTRACTOR without the prior written

consent of TOWN. For purposes of this Agreement, any change of ownership of CONTRACTOR shall constitute an assignment which requires TOWN approval. However, this Agreement shall run to the benefit of TOWN and its successors and assigns.

It is further agreed that no modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document executed with the same formality and of equal dignity herewith.

14.4 **No Contingent Fees.** CONTRACTOR warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for CONTRACTOR to solicit or secure this Agreement, and that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for CONTRACTOR any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For the breach or violation of this provision, TOWN shall have the right to terminate the Agreement without liability at its discretion, to deduct from the contract price, or otherwise recover the full amount of such fee, commission, percentage, gift or consideration.

14.5 **Notice.** Whenever any party desires to give notice unto any other party, it must be given by written notice, sent by certified United States mail, with return receipt requested, addressed to the party for whom it is intended and the remaining party, at the places last specified, and the places for giving of notice shall remain such until they shall have been changed by written notice in compliance with the provisions of this section. For the present, CONTRACTOR and TOWN designate the following as the respective places for giving of notice:

TOWN
David Lynch
Town Manager
Town of Pembroke Park
3150 SW 52nd Avenue
Pembroke Park, Florida 33023
Telephone No. (954) 966-4600

Copy To:
Jacob G. Horowitz, Town Attorney
Goren, Cherof, Doody & Ezrol, P.A.
3099 East Commercial Boulevard, Suite 200
Fort Lauderdale, Florida 33308
Telephone No. (954) 771-4500
Facsimile No. (954) 771-4923

Contractor:
James Moore
Attn:_____
121 Executive Circle
Daytona Beach, FL 32114
Telephone No. (386) 257-4100

14.6 **Binding Authority.** Each person signing this Agreement on behalf of either party individually warrants that he or she has full legal power to execute this Agreement on behalf of the party for whom he or she is signing, and to bind and obligate such party with respect to all provisions contained in this Agreement.

14.7 **Headings.** Headings herein are for convenience of reference only and shall not be considered on any interpretation of this Agreement.

14.8 **Exhibits.** Each Exhibit referred to in this Agreement forms an essential part of this Agreement. The exhibits if not physically attached should be treated as part of this Agreement and are incorporated herein by reference.

14.9 **Severability.** If any provision of this Agreement or application thereof to any person or situation shall to any extent, be held invalid or unenforceable, the remainder of this Agreement, and the application of such provisions to persons or situations other than those as to which it shall have been held invalid or unenforceable shall not be affected thereby, and shall continue in full force and effect, and be enforced to the fullest extent permitted by law.

14.10 **Extent of Agreement.** This Agreement represents the entire and integrated agreement between the TOWN and the CONTRACTOR and supersedes all prior negotiations, representations or agreements, either written or oral.

14.11 **Legal Representation.** It is acknowledged that each party was represented by counsel in the preparation of and contributed equally to the terms and conditions of this Agreement and, accordingly, the rule that a contract shall be interpreted strictly against the party preparing same shall not apply herein due to the joint contributions of both parties.

14.12 **Counterparts and Execution.** This Agreement may be executed in multiple originals or counterparts, each of which shall be deemed to be an original and together shall constitute one and the same agreement. Execution and delivery of this Agreement by the Parties shall be legally binding, valid and effective upon delivery of the executed documents to the other party through facsimile transmission, email, or other electronic delivery.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

IN WITNESS OF THE FOREGOING, the parties have set their hands and seals the day and year first written above.

TOWN:

TOWN OF PEMBROKE PARK, FLORIDA

ATTEST:

By: _____
TOWN CLERK

By: _____
TOWN MANAGER

By: _____
TOWN MAYOR

APPROVED AS TO FORM:

_____
OFFICE OF THE TOWN ATTORNEY

CONTRACTOR:

JAMES MOORE

By: _____
Name: _____
Title: _____

STATE OF _____
COUNTY OF _____

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared _____ as _____ of **JAMES MOORE**, a company authorized to conduct business in the State of Florida, and acknowledged execution of the foregoing Agreement as the proper official of **JAMES MOORE** for the use and purposes mentioned in it and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County aforesaid on this _____day of _____, 2025.

_____
NOTARY PUBLIC

_____
(Name of Notary Typed, Printed or Stamped)

Exhibit "A"

TOWN OF PEMBROKE PARK
REQUEST FOR PROPOSAL
RFP 24-05
FOR
AUDITING SERVICES

SUBMISSIONS ARE DUE AT THE ADDRESS SHOWN BELOW NO LATER THAN

WEDNESDAY, JANUARY 15, 2025
PROPOSAL SUBMISSION TIME: 3:00PM

TOWN OF PEMBROKE PARK
ATTENTION: TOWN CLERK
3150 SW 52ND AVENUE
PEMBROKE PARK, FL 33023

THE RESPONSIBILITY FOR SUBMITTING A RESPONSE TO THIS RFP ON OR BEFORE THE STATED DATE AND TIME WILL BE SOLELY AND STRICTLY THE RESPONSIBILITY OF THE PROPOSER

1) Introduction/Overview

A) PURPOSE

As requested by the Town Commission of the Town of Pembroke Park, (herein after, "Town",) has issued this Request for Proposal (hereinafter, "RFP") with the services of qualified firms of certified public accountants to audit its financial statements, and the CRA financial statements, for the fiscal year ending September 30, 2024, for three (3) years, with two additional 2-year renewal terms based upon satisfactory performance and mutual agreement of both parties in accordance with provisions of Florida Statutes Chapter 218, Part III (ss.218.30-218.391).

B) BACKGROUND INFORMATION

The Town is a political subdivision of the State of Florida and is located in the Southeastern part of the State in Broward County. Town was first incorporated December 10, 1957 as Town of Pembroke and later incorporated as Town of Pembroke Park on June 20, 1959. Town has a current estimated permanent population of approximately 6,100 residents with a large influx of seasonal residents each winter. Town has a total area of 1.7 square miles The Town's fiscal year begins on October 1st and ends on September 30th. The Finance Department maintains the funds and accounts of the Town. The Finance Department is responsible for the custody and accounting of funds of each department.

The Town of Pembroke Park is exempt from any and all state, local and federal taxes.

Fund Structure

The Town uses the following fund types in its financial reporting (as of September 30, 2024):

- General Fund
- Sewer Enterprise Fund
- Surface Water Drainage Enterprise Fund
- Pension fund for the benefit of the Town Commission

Pension Plans

The Town sponsors one defined contribution pension plan for its Commissioners.

Reporting Entity

The Town was originally incorporated on December 10, 1957. The Town became the Town of Pembroke Park and incorporated in 1959 as a political subdivision of the State of Florida and a municipal corporation with a five-member Commission, including a Mayor and Vice-Mayor. The registered voters of the Town elect the Commission. The Commission appoints the Town Manager, who in turn performs as the administrator of the everyday operations of the Town. The Town provides a full range of municipal services as directed by the Town Charter including general government, public improvements, planning and zoning, water and sewer service, a recycling program, a stormwater management utility program, and related general and administrative services to an estimated 6,100 residents.

C) INQUIRIES / CONTACT PERSON

Proposer/Vendors are encouraged to contact **Chandler Williamson, Deputy Town Manager, via electronic mail at** cwilliamson@tppfl.gov for clarification to any part of the RFP requirements. All questions shall be directed to Chandler Williamson in writing via electronic mail before the DEADLINE FOR QUESTIONS by 3:00 PM, Friday, January 3, 2025. Any information obtained by an unauthorized contact shall not be used as a basis for responding to this RFP and may result in the disqualification of the vendor's submittal. Questions received into the Town Managers office will be forwarded to procurement manager or relevant department for responses

Vendors **may not** contact any elected official or other Town employees to discuss the bid process or bid opportunities except through the Finance Director, which may only be contacted by electronic mail. This policy shall be strictly enforced, and TOWN reserves the right to reject the submittal of any vendor violating this provision.

D.) **ADDITIONAL INFORMATION /ADDENDA**

TOWN will issue responses to inquiries and any other corrections or amendments it deems necessary in written addenda issued prior to the due date posted on TOWN's website under Departments at https://www.tppfl.gov/bids and on DemandStar at www.demandstar.com Vendors should not rely on any representations, statements, or explanations other than those made in this RFP or in any addendum to this RFP. Where there appears to be a conflict between the RFP and any addenda issued, the last addendum issued shall prevail. Vendors are advised to check the websites for addenda before submitting their bids.

Proposer/Vendor shall acknowledge any issued addenda by including the Addenda Acknowledgement with the submittal. Proposals which fail to acknowledge the vendor's receipt of any addendum shall result in the rejection of the offer if the addendum contains information which substantively changes TOWN's requirements.
It is the responsibility of each prospective Proposer to verify that he/she has received all addenda issued before depositing the proposal with the TOWN.

a. Issuance of Addenda

If this solicitation is amended, the Town will issue an appropriate addendum to the solicitation. If an addendum is issued, all terms and conditions that are not specifically modified shall remain unchanged.

Proponents shall acknowledge receipt of each addendum to this solicitation using one of the following methods:

- By signing and returning the addendum;
- By signed letter;
- By signed facsimile; or
- By signed scanned and emailed to cwilliamson@tppfl.gov

The Town must receive the acknowledgment by the time and date, and at the location specified for receipt of proposals.

E.) LATE SUBMITTAL AND LATE MODIFICATIONS

Submittals received after the due date and time will not be accepted. Modifications received after the due date will not be accepted. TOWN assumes no responsibility for the premature opening of a proposal not properly addressed and identified, or not delivered to the proper designation.

F.) REJECTION OF PROPOSALS/CANCELLATION

The TOWN reserves the right to reject any and all submittals and reserves the right to waive any irregularities or informalities in any submittal or in the submittal procedure, when to do so would be to the advantage of TOWN. The TOWN reserves the right to cancel this RFP at any time.

a. <u>NO FAXED OR ELECTRONICALLY SENT PROPOSALS WILL BE ACCEPTED</u>

Proposals received after the above date and time will not be accepted nor considered. It shall be the sole responsibility of the Proposer to have its proposal delivered to The Town of Pembroke Park, 3150 SW 52nd Ave., Pembroke Park, FL 33023 prior to the proposal opening date and time.

Submit one clearly marked original signed copy, ten (10) photocopies of your proposal (**NO THREE RING BINDERS PLEASE**), and one electronic version on disk or USB flash drive to:

Address: Town of Pembroke Park
TOWN HALL
3150 SW 52nd Avenue
Pembroke Park, Florida 33023
Attn: Town Clerk

Proposals shall be submitted in one sealed package, clearly marked on the outside,
"SEALED PROPOSAL FOR AUDIT SERVICES - RFP NO. 2024-05".

2.MINIMUM RFP ACCEPTANCE PERIOD

Submittals shall be valid and may not be withdrawn for a period of 90 days from the date specified for receipt of submittals.

3.NON-COLLUSION AFFIDAVIT

By submitting a proposal in response to this RFP, the vendor represents and warrants that such proposal is genuine and not a sham or collusive or made in the interest or in behalf of any person not therein named and that the vendor has not directly or indirectly induced or solicited any other vendor to put in a sham proposal, or any other person, firm, or corporation to refrain from submitting a proposal, and that the vendor has not in any manner sought by collusion to secure to that vendor any advantage over any other vendor.

By submitting a proposal, the vendor represents and warrants that no official or employee of TOWN has, in any manner, an interest, directly or indirectly in the proposal or in the contract which may be awarded under it, or in any expected profits to arise there from.

4.COST INCURRED BY VENDORS

All expenses involved with the preparation and submission of the Proposal to TOWN, or any work

performed in connection therewith is the responsibility of the vendor(s).

5. RFP OPENING/Bid Review

The names of the firms responding to this RFP shall be read aloud publicly by the Town Clerk (or designee) in Town Hall at the submitting deadline and their proposals shall subsequently be subject to an evaluation review. A list of names of firms responding to the RFP shall be posted on TOWN's website at https://www.tppfl.gov/bids The list may also be obtained from Town Manager or appointed staff person, Public, after the RFP due date and time stated herein.

6. PUBLIC RECORDS

All materials submitted in connection with this RFP shall be public documents and subject to the Public Records Act and all other laws of the State of Florida, the United States of America, and the public records policies of TOWN. All such materials shall remain the property of TOWN and will not be returned to the respondent.

7. TAXES

The selected vendor will be provided with TOWN's Sales Tax and Use Tax Certificate of Exemption number upon request.

8. VENDOR INFORMATION

All submissions shall include a completed Vendor Information Form, current copy of business license and current W-9. Vendors whose place of business is other than the State of Florida may be required to provide to the Town Manager copies of their State's regulations and/or laws concerning the application of vendor preference requirements applicable in their State. Failure to provide this information could result in the disqualification of the vendor from submitting a proposal.

9. INSURANCE

The selected vendor shall provide TOWN with a Certificate of Insurance for General liability, Automobile insurance, and Workers' Compensation before work can begin on TOWN project and remain effective for the duration of the work as described in the contract documents, including authorized change orders, plus any period of guarantee as required in the general warranty.
General liability insurance must be at least one million dollars ($1,000,000) combined single limit per occurrence. Automobile insurance must be at least five hundred thousand dollars ($500,000) combined single limit per accident for bodily injury or property damage; and Workers' Compensation insurance must be in compliance with the requirements established by the State of Florida.
`

10. ANTI-DISCRIMINATION

TOWN, in accordance with Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d to 2000d-4 and Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Nondiscrimination in Federally-assisted programs of the Department of Transportation issued pursuant to such Act, hereby notifies all bidders that it will affirmatively ensure that in any contract entered into pursuant to this RFP, disadvantaged business enterprises as defined at 49 CFR Part 23 will be afforded full opportunity to submit bids in response to this RFP and will not be discriminated against on the grounds of race, color, national origin, sex, handicap/disability in consideration of an award.

By submitting their proposals, all vendors certify to TOWN that they will conform to the provisions of the Federal Civil Rights Act of 1964, as amended and comply with Form FHWA-1273, Required Contract Provisions Federal-Aid Construction Contracts.

In every contract of over ten thousand dollars ($10,000) the below-listed provisions apply:

i. During the performance of this contract, the Contractor agrees as follows:

1. The Contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex, or national origin, except where religion, sex or national origin is a bona fide occupational qualification reasonably necessary to the normal operation of the Contractor. The Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.
2. The Contractor, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, will state that such Contractor is an equal opportunity employer.
3. Notices, advertisements, and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirements of this section.

ii. The Contractor will include the above-listed provisions in every subcontract or purchase order of over ten thousand dollars ($10,000) so that the provisions will be binding upon each subcontractor or vendor.

11. INDEMNIFICATION

To the fullest extent permitted by law, the proposer shall indemnify and hold harmless the Town and their respective consultants, agents, and employees from and against all claims, damages, losses and expenses, direct, indirect or consequential (including but not limited to attorney's fees and other professionals and court and arbitration costs) arising out of or resulting from the performance of the proposer's work, provided that such claim, damage, loss or expense is caused in whole or in part by any negligent act or omission by the proposer, or breach of its obligations herein or by any person or organization directly or indirectly employed or engaged by the proposer to perform or furnish either of the services, or anyone for whose acts the proposer may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder.

As to any and all claims against the Town or any of its consultants, agents or employees by any employee of proposer, by any person or organization directly or indirectly employed by proposer to perform or furnish any of the work, or by anyone for whose acts proposer may be liable, the indemnification obligation under this requirement shall not be limited in any way by any limitation on the amount of type of damages, compensation or benefits payable by or for proposer under worker's or workman's compensation acts, disability benefit acts or other employee benefit acts.

12. NON-DISCRIMINATION

Proposer agrees and warrants that in the performance of the contract pursuant to this solicitation, proposer will not discriminate or permit discrimination against any person or group of persons on the grounds of sex, race, color, religion, age, marital status, ancestry, national origin, past history of mental disorder, mental retardation or physical disability or other basis in any manner prohibited by federal, state, or local laws.

13. STANDARD TERMS AND CONDITIONS

Definitions

Addenda: A written change to a solicitation.
Contract: The agreement to perform the services set forth in this document signed by both parties with any addenda and other attachments specifically incorporated.
Contractor: The proposer to whom award has been made.
Modification: A written change to a contract.
Proposal: Shall refer to any offer(s) submitted in response to a Request for Proposal. **Proposer**: Shall refer to anyone submitting an offer in response to a Request for Proposal. **Request for Proposal (RFP)**: Shall mean this solicitation documentation including any and all addenda. An RFP involves evaluation of proposals, and award may be made on a best value basis with price, technical, and other factors considered.
Solicitation: The written document requesting either bids or proposals from the marketplace.
Town: Shall refer to the Town of Pembroke Park
Vendor: a general reference to any entity responding to this solicitation or performing under any resulting contract.

The Town has established for purposes of this Request for Proposal (RFP) that the words "shall", "must", or "will" indicate an essential requirement or condition which may not be waived.

a. Equal Opportunity Agreement

In connection with work performed under a Town contract, the Respondent agrees, upon receipt of a written award or acceptance of a contract, to support and abide by all State and Federal Equal Opportunity laws and regulations.

By submitting a proposal in response to this solicitation, the Respondent agrees to:

- Not discriminate against any employee or job applicant because of their race, creed, color, sex, age, marital status, or national origin;
- Post a copy of this pledge in a conspicuous place, available to all employees and job applicants; and
- Place or cause to be placed a statement in all solicitations or advertisement for job applicants, including subcontracts, that the Respondent is an "Equal Opportunity Employer".

b. Public Entity Crimes

Pursuant to Section 287.133(2)(a), Florida Statutes, 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 contractor, supplier, subcontractor, 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 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.

c. Payment

Prompt Pay Policy: It is the policy of the Town to fully implement the provisions of the State of Florida Prompt Payment Act.

Withholding Payment: In the event a contract is canceled under any provision herein, the Town may withhold from the Contractor any monies owed on that or any contract, an amount sufficient to compensate for damages suffered because of the violation resulting in cancellation.

d. Access To Meetings

Persons with disabilities requiring reasonable accommodations to attend meetings, please call The Town Clerk at (954) 966-4600 ext. 235 at least forty-eight (48) hours in advance (excluding weekends and holidays). Public notice of all Evaluation Committee meetings will be posted in the Town's office as far in advance of the meeting as possible.

e. Confidentiality

By submitting a proposal in response to this solicitation, a Respondent acknowledges that the Town is a governmental entity subject to the Florida Public Records Law (Chapter 119, Florida Statutes). The Respondent further acknowledges that any materials or documents provided to the Town may be "public records" and, as such, may be subject to disclosure to, and copying by, the public unless otherwise specifically exempt by statute. Should a Respondent provide the Town with any materials which it believes, in good faith, contain information which would be exempt from disclosure or copying under Florida law, the Respondent shall indicate that belief by typing or printing, in bold letters, the phrase "Proprietary Information" on the face of each affected page of such material. The Respondent shall submit to the Town both a complete copy of such material and a redacted copy in which the exempt information on each affected page, and only such exempt information, has been rendered unreadable. In the event a Respondent fails to submit both copies of such material, the copy submitted will be deemed a public record subject to disclosure and copying regardless of any annotations to the contrary on the face of such document or any page(s) thereof.

Should any person request to examine or copy any material so designated, and provided the affected Respondent has otherwise fully complied with this provision, the Town, in reliance on the representations of the Respondent, will produce for that person only the redacted version of the affected material. If the person requests to examine or copy the complete version of the affected material, the Town shall notify the Respondent of that request, and the Respondent shall reply to such notification, in a writing that must be received by the Town no later than 4:00 p.m., ET, of the second Town business day following Respondent's receipt of such notification, either permitting or refusing to permit such disclosure or copying. Failure to provide a timely written reply shall be deemed consent to disclosure and copying of the complete copy of such material. If the Respondent refuses to permit disclosure of copying, the Respondent agrees to, and shall, hold harmless and indemnify the Town for all expenses, costs, damages, and penalties of any kind whatsoever which may be incurred by the Town, or assessed or awarded against the Town, in regard to the Town's refusal to permit disclosure or copying of such material. If litigation is filed in relation to such request and the Respondent is not initially named as a party, the Respondent shall promptly seek to intervene as a defendant in such litigation to defend its claim regarding the confidentiality of such material. This provision shall take precedence over any provisions or conditions of any proposal submitted by a Respondent in response to the RFP and shall constitute the Town's sole obligation with regard to maintaining confidentiality of any document, material, or information submitted to the Town. Additionally, the contract between the Town and Respondent entered into pursuant to this RFP shall comply with Sec. 119.0701, F.S.

f. Scrutinized Companies

Subject to *Odebrecht Construction, Inc., v. Prasad,* 876 F.Supp.2d 1305 (S.D. Fla. 2012), *affirmed,*

Odebrecht Construction, Inc., v. Secretary, Florida Department of Transportation, 715 F.3d 1268 (11th Cir. 2013), with regard to the "Cuba Amendment," the Respondent certifies that it is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List or the Scrutinized Companies that Boycott Israel List created pursuant to Section 215.4725, Florida Statutes (2022), as may be amended or revised, and that it is not engaged in a boycott of Israel, and that it does not have business operations in Cuba or Syria, as provided in Section 287.135, Florida Statutes (2022), as may be amended or revised. The Town may terminate this Agreement at the Town's option if the Contractor is found to have submitted a false certification as provided under subsection (5) of Section 287.135, Florida Statutes (2022), as may be amended or revised, or been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List or the Scrutinized Companies that Boycott Israel List created pursuant to Section 215.4725, Florida Statutes (2022), as may be amended or revised, or is engaged in a boycott of Israel or has been engaged in business operations in Cuba or Syria, as defined in Section 287.135, Florida Statutes (2022), as may be amended or revised.

g. <u>E-verify.</u>

a. Registration Requirement; Termination. Pursuant to Section 448.095, Florida Statutes, effective January 1, 2021, the Successful Proposer ("Contractor"), shall register with and use the E-verify system in order to verify the work authorization status of all newly hired employees. Contractor shall register for and utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:

b. All persons employed by a Contractor to perform employment duties within Florida during the term of the contract; and

c. All persons (including sub vendors/sub consultants/subcontractors) assigned by Contractor to perform work pursuant to the contract with the Town of Pembroke Park. The Contractor acknowledges and agrees that registration and use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the Town of Pembroke Park; and

d. The Contractor shall comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes, but is not limited to registration and utilization of the E-Verify System to verify the work authorization status of all newly hired employees. The contractor shall also require all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The Contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. Any challenge to termination under this provision must be filed in the Circuit Court no later than twenty (20) calendar days after the date of termination. Termination of this Contract under this Section is not a breach of contract and may not be considered as such. If this contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of one (1) year after the date of termination.

h.Vendor Responsibility.

Sec. 287.05701, F.S. Prohibition against considering social, political, or ideological interests in government contracting.

(1) As used in this section, the term "awarding body" means:
(a) For state contracts, an agency, or the department.
(b) For local government contracts, the governing body of a county, a municipality, a special district, or any other political subdivision of the state.
(2)(a) An awarding body may not request documentation of or consider a vendor's social, political, or ideological interests when determining if the vendor is a responsible vendor.

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14. Minimum Requirements

The firm must have been established in Florida and performed continuous CPA services for a minimum of five years, including at least five years' experience in local government financial audits.

The firm must be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

Proposers, both corporate and individual, must be duly licensed under the provisions of Florida Statutes Chapter 473 and certified and qualified to conduct audits to be performed in the State of Florida in accordance with government auditing standards as adopted by the Florida Board of Accountancy, at the time of RFP receipt. The proposal of any Proposer that is not fully licensed and certified shall be rejected.

15. Proposal Requirements

- Provide a statement setting forth the Proposer's understanding of the work to be done and a positive commitment to perform the work within the specified time period.

- Provide a statement as to whether the firm is local, regional, or national. Identify the type of business entity involved (e.g., sole proprietorship, partnership, corporation, etc.). Identify whether the business entity is incorporated in Florida, another state or a foreign country. Provide the Federal Employer ID number of the Proposer.

- Provide an affirmative statement that the Proposer and all assigned key professional staff are properly licensed to practice in Florida.

- Describe the size of the firm, the number of offices, the number of partners and professionals, and the size of the governmental audit staff.

- Indicate the number of government clients, the types of governments served and the types of engagements for the firm.

- Describe the firm's approach to continuing professional education with particular attention to continuing professional education related to government sector engagements. Specifically indicate if your firm holds seminars and offers CPE to clients at no charge. If so, indicate approximate times (i.e., month) and locations held in a typical year.

- Describe any disciplinary actions that have been instituted or proposed against the firm during the last three years and any pending disciplinary matters of which the

firm is aware with state regulatory bodies, or professional organizations.

- Describe the results of any state or federal reviews of the firm's government client audit work during the past five years, and describe any pending reviews of which the firm is aware.

- Describe any instance that the firm withdrew from an engagement prior to the agreed contract expiration date.

- Provide an affirmative statement that the firm is independent of the Town as defined by generally accepted auditing standards.

Indicate the location of the firm's primary office that will staff the Town of Pembroke Park engagement, the number of partners and professionals in the office, and the number of governmental auditing staff. The Town places a high priority on the timely completion of the audit; therefore, submitting firms should demonstrate adequate staffing capability.

1. Indicate the partner-in-charge and professional staff that will be assigned to the Town of Pembroke Park audit.
2. For each person named above, provide as part of your proposal a resume that includes the following information:
    a. Formal education,
    b. Supplemental education relative to governmental accounting and auditing,
    c. Experience in government, governmental accounting and in the private sector,
    d. Experience in auditing governmental units specifying governmental clients served, the type of engagement and the capacity served,
    e. Membership in various national and state governmental accounting boards, committees, or associations (past and present),
    f. Professional designations (e.g. Certified Public Accountant (CPA) license), and other awards, and
    g. Active and meaningful participation in the local chapters of such organizations, such as service as an officer or as a guest speaker.

Describe your assigned staff's experience in preparing governmental financial statements and in providing assistance in obtaining the Certificate of Achievement for the Comprehensive Annual Finance Report ("ACFR").

List the most significant engagements (maximum of five) performed in the last five years with Florida governmental clients for which your assigned staff has provided audit services similar to the engagement described herein. Include the principal client contact name, title, e-mail address, and telephone and fax numbers.

Describe the circumstances that would result in staffing changes. The firm may replace any staff assigned to the Town's engagement provided that replacements have substantially the same or better qualifications or experience. The Town retains the right to approve or reject replacements.

Describe the overall approach that the firm would take in this audit engagement, addressing the following areas:

- Describe the type and extent of analytical procedures to be used in the engagement, specifically the extent to which statistical sampling is to be used in the engagement.

- Describe the approach that would be taken in auditing computer related activities.
- Describe how the audit engagement would be segmented and indicate the number of hours that would be devoted to each segment.

- Describe the approach to be taken to gain and document an understanding of the Town's internal control structure.

- Describe the approach to be taken in determining laws and regulations that will be subject to audit test work.

- Describe the approach to be taken in drawing audit samples for purposes of tests of compliance.

- Describe the interim and final examination techniques to be used in the engagement.

- Describe the assistance that could be provided in meeting the requirements of the Certificate of Achievement for Excellence in Financial Reporting. Describe the approach that the firm would take to insure that the timetable would be met.
- Describe the process that the firm will take to produce a meaningful Management Letter. Include a recent Management Letter developed in connection with local government audits.

- Provide specific assurances that the firm and each individual staff member assigned to the engagement are free from personal or external impairments to independence, and are organizationally independent and will maintain an independent attitude and appearance.

The Proposer should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Town. The Town will make a good faith effort to address any concerns. The proposer should also provide guidance on questions the Town may surface throughout the audit period from any potential compliance items caused by updates to financial / audit statutes.

Provide a summary of any litigation filed against the Proposer in the past five years which is related to the services that the Proposer provides in the regular course of business. The summary shall state the nature of the litigation, a brief description of the case, the outcome or projected outcome, and the monetary amounts involved. If the firm has no litigation meeting the above criteria, provide an affirmative statement to that effect

Disclose any potential conflicts of interest due to any other client's contract of property

interests or include a notarized statement certifying that no member of your firm's ownership, management, or staff currently has a vested interest which might be considered a conflict of interest. Any potential conflict of interest listed by a firm will be reviewed by the Town Attorney to determine if the conflict is of a substantive nature. If the conflict of interest is found to be substantive, the proposal will be rejected.

Provide proof that the firm is in compliance with the insurance requirements regarding minimum coverage for Insurance including Professional Liability coverage.

Provide a financial statement, annual report, or other similar evidence of the Proposer's financial stability.

Any additional information which the Proposer considers pertinent for consideration should be included in the proposal.

I.) Proposal Instructions – GENERAL

1. Method of Source Selection

The Town is using the Competitive Sealed Proposals methodology of source selection for this procurement, as authorized by Resolution 2023-025 establishing and adopting the Town Purchasing Policy. Each proposal will be reviewed to determine if the proposal is responsive to the **RFP**. Proposals deemed to be non-responsive may be rejected without being evaluated by the Selection Committee, which shall be comprised of a minimum of three (3) members. One member of the auditor selection committee must be a member of the governing body of an entity specified in this paragraph, who shall serve as the chair of the committee. A responsive proposal is one which has been signed and submitted by the specified Proposal deadline, and has provided the information required to be submitted with the Proposal. While poor formatting, poor documentation and/or incomplete or unclear information may not be cause to reject a proposal without evaluation, such substandard submissions may adversely impact the evaluation of a Proposal. Respondents who fail to comply with the required and/or desired elements of this **RFP** do so at their own risk.

The Town may, as it deems necessary, conduct discussions with responsible proposers determined to be in contention for being selected for award for the purpose of clarification to assure full understanding of, and responsiveness to solicitation requirements.

2. Projected TimetableThe following projected timetable should be used as a working guide for planning purposes only. The Town reserves the right to adjust this timetable as required during the course of the RFP process.

Event	**Date**	
Issue RFP Notice	12/20/2024	
Deadline for Written Questions	01/03/2025	3:00pm
Proposal Close Date	01/15/2025	3:00pm
Evaluation of Proposals / Presentations / Ranking	02/05/2025	3:00pm
Negotiations of Contract, subject to Commission approval	TBD	
Award of Contract by Commission	TBD	

3. General Description of Specifications or Scope of Work

The Contractor, at a minimum, must achieve the requirements of the Specifications or Scope of Work stated herein. Additionally, Proposers may also propose alternate solutions to achieve the requirements of the Scope of Work.

Constraints on the contractor include:

- To meet the requirements of this request for proposals, the audit shall be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and the standards for financial audits set forth in the U.S. Government Accountability Office's Government Auditing Standards, and per the provisions of section 11.45, F.S.

- All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the Town of the need to extend the retention period. The auditor will be required to make working papers available, upon request, without charge, to the Town or any federal or state agency upon request.

- In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

- The firm should provide an affirmative statement that it is independent of the Town, including each Town Officer, as defined by the U.S. Government Accountability Office's Government Auditing Standards. In addition, the firm shall give the Town written notice of any professional relationships entered into during the period of this agreement.

Contractor personnel requirements include:

- The Town desires the auditor to express an opinion on the fair presentation of its general purpose financial statements in conformity with generally accepted accounting principles.

- A report on the internal control structure based on the auditor's understanding of the control structure and assessment of control risk ("Management Letter")

- A report on compliance with applicable laws, regulations and bond covenants

- An "in-relation-to" report on the schedule of federal and state financial assistance if applicable.

- A report on compliance with laws and regulations related to major and non-major federal and state financial assistance programs. This report should include an opinion on compliance with specific and general requirements applicable to major federal and state financial assistance programs and a report on compliance with laws and regulation applicable to non-major financial assistance program transactions tested if applicable.

- Review of the Statistical and Secondary Market Disclosure schedules provided by the Town for inclusion in the statistical section of the Comprehensive Annual Financial Report (CAFR). These schedules are not to be audited.

- The Auditor shall prepare draft financial statements and notes and provide these along with all adjusting entries, supporting schedules to the Town. The Town will be responsible for the preparation of the MD&A, statistical section, editing, final printing and distribution of the Comprehensive Annual Financial Report.

- The partner-in-charge will be required to attend at least one public meeting for discussion of the audit report.

Reporting requirements include:
Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

- A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.

- A report on the internal control structure based on the auditor's understanding of the control structure and assessment of control risk.

- A report on compliance with applicable laws and regulations.

- A report on the internal control structure used in administering federal, state, and local financial assistant programs.

- A report on the compliance with laws and regulations related to major and non-major federal, state, and local financial assistant programs. These reports should include an opinion on compliance with specific requirements applicable to major federal financial assistance programs, and a report on compliance with laws and regulations applicable to non-major federal and state financial assistance program transactions tested.

- A report on the fair presentation of Supplementary Information Schedules of Federal, State, and Local financial assistance in relation to the Town's financial statements taken as a whole.

- Any other attestations as may be required by Florida Statutes or Florida Administrative Code.
- Management letters for the Town with required elements as required by the Rules of the Auditor General.

- The auditor shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware. Such report shall be made to the Town Manager responsible for the operations of the Town being audited and to the Finance Director.

- The auditors shall assure themselves that the Town is informed of each of the following:

    - The auditor's responsibility under generally accepted auditing standards
    - Significant accounting policies
    - Management judgments and accounting estimates
    - Significant audit adjustments
    - Other information in documents containing audited financial statements
    - Disagreements with management
    - Management consultation with other accountants
    - Major issues discussed with management prior to retention
    - Difficulties encountered in performing the audit

4. Contractor's Responsibilities/Requirements

It shall be understood and agreed that a firm submitting a proposal shall meet the following responsibilities/requirements:

- The firm must have been established as a legal entity in the State of Florida and have performed continuous CPA services for a minimum of five (5) years.

- An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly licensed to practice in Florida.

- The firm must also be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

- The firm must meet the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and Laws and Rules of Florida Auditor General.

- Drug-Free Workplace: In accordance with Florida Statute 287.087, preference shall be given to businesses with drug-free workplace programs. Whenever two or more proposals which are equal with respect to price, quality, and service are received by the Town for the procurement of commodities or contractual services, a proposal received from a business that furnishes a form certifying that it is a Drug Free Workplace shall be given preference in the award process.

Date Audit May Commence: Interim audit work may be commenced at any date after the execution of the contract between the parties. However, interim work shall not be performed during the month of September unless agreed to by the Director of Finance.

Proposed Audit Time Line (Schedule is estimated and may change slightly.) The firm shall schedule its audit work to perform a substantial portion prior to year-end.

Timeline	Action
September 30	Fiscal year end
February 15	Books are closed and the general ledger is provided to the independent auditor; field work begins
Jan 15 – April 1	Interim field work
April 15	Field work complete
May 1	First draft of Town financial statements is provided to the Town
May 15	Comments provided by Town regarding draft of financial statements
June 1	Final financial statements provided to Town
June 15	Commence CAFR printing, conduct exit conference
TBD	Presentation of CAFR to the Commission

Date Final Report is due: The Finance Director oversees preparation of MD&A and statistical section. These will be available to audit by May 15, 2025. The auditor shall provide all recommendations, revisions and suggestions for improvement to the Finance Director by May 31, 2025.

The Finance Department will provide a draft report as expeditiously as possible. Once all issues for discussion are resolved, the final signed report shall be delivered to the Finance Director within ten working days. It is anticipated that this process will be completed and the final report delivered by June 15, 2025.

Subsequent year's reporting schedules will be determined by the Finance Director and independent auditor preceding the engagement year.

The final report (in electronic format) and ten (10) signed copy should be delivered to:

Town Manager
Town of Pembroke Park
3150 S.W. 52nd Ave
Pembroke Park, Florida 33023

5. Town's Responsibilities

Town responsibilities include:

- The Town will send its comprehensive annual financial report to the Government Finance Officers Association of the United States and Canada for review in its Certificate of Achievement for Excellence in Financial Reporting program. It is expected that the auditor will provide any special assistance necessary to ensure the Town continues to meet the requirements of that program.

- The Town may prepare one or more official statements in connection with the sale of debt securities, which will contain the general purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."
- The schedule of federal financial assistance and related auditor's report, as well as the reports on the internal control structure and compliance are to be issued as part of the comprehensive annual financial report.
- The Finance Department and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the Finance Department.
- The Town will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to the internet, telephone and copier.
- CAFR report preparation, editing and printing shall be the responsibility of the Finance Department.

6. Town's Right to Inspect

The Town or its authorized Agent shall have the right to inspect the Contractor's facilities/project site during and after each work assignment the Contractor is performing.

7. Terms and Conditions of Contract

The Town has developed standard contracts/agreements. The Town strongly urges the Contractor to return a signed standard Town contract/agreement contained within this **RFP** with your submittal, in order to expedite final approval and execution of said contract.

A contract/agreement resulting from this **RFP** shall be subject to the terms and conditions set forth in a standard Town Contract and any terms and conditions included in this **RFP**. The Town reserves the right to include in any contract document such terms and conditions, as it deems necessary for the proper protection of the rights of the Town. The Town will not be obligated to sign any contracts, maintenance and/or service agreements or other documents provided by the Contractor with their submittal until approved by Commission.

The term of this agreement is for three (3) years from the date of award with one (1), one (1) year renewal option. Renewal options may be exercised at the discretion of the Town based on performance of the company and adherence to the terms and conditions set forth in the RFP documents. The Town retains the sole right to determine whether the renewal option shall be offered.

J. General Terms and Conditions

1. Licenses

The Contractor is required to possess the correct Business Tax Receipt, professional license, and any other authorizations necessary to carry out and perform the work required by the project pursuant to all applicable Federal, State and Local Law, Statute, Ordinances, and rules and regulations of any kind.

Copies of the required licenses must be submitted with the Proposal response indicating that the entity

proposing, as well as the team assigned to the Town account, is properly licensed to perform the activities or work included in the contract documents. A Contractor, with an office within the Town is also required to have a business tax receipt and certificate of use.

If you have questions regarding required professional licenses and Business Tax Receipt and Certificate of use, contact the Finance Department, (954) 966 - 4600.

2. Principals/Collusion

By submission of this Proposal, the undersigned, as Proposer, does declare that the only person or persons interested in this Proposal as principal or principals is/are named therein and that no person other than therein mentioned has any interest in this Proposal or in the contract to be entered into; that this Proposal is made without connection with any person, company or parties making a Proposal, and that it is in all respects fair and in good faith without collusion or fraud.

3. Taxes

The Town is exempt from Federal Excise and State of Florida Sales Tax.

4. Relation of Town

It is the intent of the parties hereto that the Contractor shall be legally considered an independent contractor, and that neither the Contractor nor their employees shall, under any circumstances, be considered employees or agents of the Town, and that the Town shall be at no time legally responsible for any negligence on the part of said Contractor, their employees or agents, resulting in either bodily or personal injury or property damage to any individual, firm, or corporation.

5. Term Contracts

If funds are not appropriated for continuance of a term contract to completion, cancellation will be accepted by this Contractor on thirty (30) days prior written notice.

6. Termination

Should the Contractor be found to have failed to perform his services in a manner satisfactory to the Town, the Town may terminate this Agreement immediately for cause; further the Town may terminate this Agreement for convenience with a thirty (30) day written notice. The Town shall be sole judge of non-performance.

7.Liability

The Contractor will not be held responsible for failure to complete contract due to causes beyond its control, including, but not limited to, work stoppage, fires, civil disobedience, riots, rebellions, Acts of Nature and similar occurrences making performance impossible or illegal.

8.Assignment

The Contractor(s) shall not assign, transfer, convey, sublet or otherwise dispose of this contract, or of any or all of its rights, title or interest therein, or his or its power to execute such contract to any person, company or corporation without prior written consent of the Town.

9. Lobbying

All firms are hereby placed on **NOTICE** that the Town does not wish to be lobbied, either individually or collectively about a matter for which a firm has submitted a Proposal.

Firms and their agents are not to contact members of the Town Commission for such purposes as meeting or introduction, luncheons, dinners, etc. During the process, **from time of advertisement to final Commission approval**, no firm or their agent shall contact any other employee of the Town in reference to this Proposal, with the exception of the Town Manager, Finance Director or their designee(s). Failure to abide by this provision may serve as grounds for disqualification for award of this contract to the firm.

10. Single Proposal

Each Proposer must submit, with their proposal, the required forms included in this RFP. Only **one** proposal from a legal entity as a primary will be considered. A legal entity that submits a proposal as a primary or as part of a partnership or joint venture submitting as primary may not then act as a sub-consultant to any other firm submitting under the same RFP.

All submittals in violation of this requirement will be deemed non-responsive and rejected from further consideration.

11. Protest Procedures

Any appeal or protest to the Request for Proposal shall be governed by the Town of Pembroke Park's Purchasing Policies and Procedures.

12. Public Entity Crime

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, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, Bids, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity for a period of 36 months following the date of being placed on the convicted vendor list.

13. Conflict of Interest

Proposer shall complete the Conflict-of-Interest Affidavit included as an attachment to this RFP document.

Disclosure of any potential or actual conflict of interest is subject to Town staff review and does not in and of itself disqualify a firm from consideration.

These disclosures are intended to identify and or preclude conflict of interest situations during contract selection and execution.

14. Prohibition of Gifts to Town Employees

No organization or individual shall offer or give, either directly or indirectly, any favor, gift, loan, fee, service or other item of value to any Town employee, as set forth in Chapter 112, Part III, Florida Statutes Violation of this provision may result in one or more of the following consequences: a. Prohibition by the individual, firm, and/or any employee of the firm from contact with Town staff for a specified period of time; b. Prohibition by the individual and/or firm from doing business with the Town for a specified period of time, including but not limited to: submitting bids, RFP, and/or quotes; and, c. immediate termination of any contract held by the individual and/or firm for cause.

15. Immigration Reform and Control Act

Proposer acknowledges, and without exception or stipulation, any firm(s) receiving an award shall be fully responsible for complying with the provisions of the Immigration Reform and Control Act of 1986 as located at 8 U.S.C. 1324, et. seq. and regulations relating thereto, as either may be amended. Failure by the awarded firm(s) to comply with the laws referenced herein shall constitute a breach of the award agreement and the Town shall have the discretion to unilaterally terminate said agreement immediately.

16. Equal Opportunity

The Town recognizes fair and open competition as a basic tenet of public procurement and encourages participation by minority and women business enterprises.

17. Florida Public Records Act

All material submitted regarding this RFP becomes the property of the Town. RFP documents may be reviewed by any person ten (10) days after the public opening. The Professional Consultant should take special note of this as it relates to any proprietary information that might be included in its offer. Any resulting contract may be reviewed by any person after the contract has been executed by the Town. The Town has the right to use any or all information/material submitted in response to this RFP and/or any resulting contract from same. Disqualification of a Professional Consultant does not eliminate this right. This section is further subject to F.S. 119.01 and 119.0701 et. seq.

18. Scrutinized Companies pursuant to FS Sections 287.135 and 215.473

Contractor must certify that the company is not participating in a boycott of Israel. Contractor must also certify that Contractor is not on the Scrutinized Companies that Boycott Israel list, not on the Scrutinized Companies with Activities in Sudan List, and not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria. Subject to limited exceptions provided in state law, the Town will not contract for the provision of goods or services with any scrutinized company referred to above.

Contractor must submit the certification that is attached to this contract. Submitting a false certification shall be deemed a material breach of contract. The Town shall provide notice, in writing, to the Contractor of the Town's determination concerning the false certification. The Contractor shall have five (5) days from receipt of notice to refute the false certification allegation. If such false certification is discovered during the active contract term, the Contractor shall have ninety (90) days following receipt of the notice to respond in writing and demonstrate that the determination of false certification was made in error. If the Contractor does not demonstrate that the Town's determination of false certification was made in error

then the Town shall have the right to terminate the contract and seek civil remedies pursuant to Section 287.135, Florida Statutes, as amended from time to time.

19. Other Agencies

All Bidder(s) awarded contracts from this bid or proposal may, permit any municipality or other government agency to participate in the contract under the same prices, terms and conditions, if agreed to by both parties.

It is understood that at no time will any Town, municipality, or other agency be obligated for placing an order for any other Town, municipality, or agency; nor will any Town, municipality, or agency be obligated for any bills incurred by any other Town, municipality or agency. Further, it is understood that each agency will issue its own purchase orders to the awarded bidder(s).

K. Instructions for Proposal

1. Compliance with the RFP

Bids must be in strict compliance with this **RFP**. Failure to comply with all provisions of the **RFP** may result in disqualification.

2. Acknowledgment of Insurance Requirements

By signing the Insurance Requirements included in this **RFP**, Proposer acknowledges these conditions include Insurance Requirements.

It should be noted by the Proposer that, in order to meet the Town's requirements, there may be additional insurance costs to the Proposer's firm. It is, therefore, imperative that the proposer discuss these requirements with the Proposer's insurance agent, as noted on the Insurance Check List, so that allowances for any additional costs can be made by the Proposer.

The Proposer's obligation under this provision shall not be limited in any way by the agreed upon contract price, or the Proposer's limit of, or lack of, sufficient insurance protection.

Proposer also understands that the evidence of required insurance may be required within five (5) business days following notification of its offer being accepted; otherwise, the Town may rescind its acceptance of the Proposer's bid.

The specific insurance requirements for this solicitation are included as part of this solicitation.

3. Delivery of Proposals

All proposals are to be delivered before 3:00 p.m., local time, on or before December 2, 2024 to:

Town of Pembroke Park
Town Clerk
3150 S.W. 52nd Avenue
Pembroke Park, Florida 33023

The Town shall not bear the responsibility for bids delivered to the Town Clerk past the stated date and/or time indicated, or to an incorrect address by proposer's personnel or by the proposer's outside carrier. However, the Town Clerk, or designee, shall reserve the right to accept bids received after the posted close time only under the following condition:

The tardy submission of the bid is due to the following circumstances, which shall include but not be limited to: late delivery by commercial carrier such as Fed Ex, UPS or courier where delivery was scheduled before the deadline.

Proposers must submit eleven (11) total copies of the proposal, ten (10) original, and one (1) electronic copy in PDF format, on an USB flash drive.

List the Proposal Number on the outside of the box or envelope and note "Request for Proposal enclosed."

L. Evaluation of Bids (Procedure)

The Town's procedure for selecting a proposal pursuant to this RFP is as follows:

1. RFP issued and publicly announced.

2. An Auditor's Selection Committee ("ASC") shall be appointed by the Town Commission in accordance with Section 218.391, Florida Statutes. The "members" of the ASC shall not consist of any employee, chief executive officer, of chief financial officer of the Town. The purpose of the ASC shall be to screen, review, and evaluate all proposals received in connection with this RFP, according to the weighted criteria set forth in Item 6 (K) entitled Proposal Auditor's Selection Committee and Evaluation Factors. The Finance Director may serve as in an advisory capacity to the ASC, but shall not be a member of the ASC. There shall be a minimum of three members of the ASC, but always an odd number.

3. Subsequent to the last date for submission of proposals and prior to the first meeting of the ASC, the Town will publicly post notice announcing the date, time and place of the first ASC meeting. Said notice shall be posted in the lobby of the Town Hall and on the Town's website not less than three (3) working days prior to the meeting. The Town shall also post prior notice of all subsequent ASC meetings and shall post such notices at least one (1) day in advance of all subsequent meetings. All actions of the ASC shall take place at a noticed public meeting.

4. The ASC will compile individual scores for each proposal, based on the evaluation criteria as stated herein, to determine its recommendations. The ASC may schedule presentations or demonstrations from the top-ranked firm(s), and may seek advice from an employee, chief executive officer, or chief financial officer of the Town, or an independent third party subject matter expert.

5. Based on the individual scores, the ASC will rank the proposals from highest to lowest and recommend to the Town Commission no fewer than the top three (3) firms deemed to be the most highly qualified to perform the required services. (If fewer than three (3) firms respond to the RFP, the ASC may rank and recommend the firms it deems to be responsive to the RFP and the most highly qualified.) The Town Commission will award a contract to the firm recommended by the

ASC as being most qualified, or publicly state its reason(s) for choosing another firm, and initiate negotiation of a contract in accordance with Section 218.391, Florida Statutes.

6. In accordance with Section 218.391, Florida Statutes, if the Town Commission, or its designee, is unable to negotiate a satisfactory contract with the firm initially ranked most qualified, negotiation will be terminated and commence with the firm ranked next most qualified, continuing in order of ranking until agreement is reached.

In general, the Town wishes to avoid the expense to the Town and to proposers of unnecessary oral interviews. Therefore, the Town will make every reasonable effort to achieve the ranking using written submittals alone. If no single top-ranked firm can be clearly identified by review of the written submittals alone, then the evaluator(s) will request the Town Clerk to schedule the top ranked firm(s) for oral presentations/interviews.

The Town reserves the right to withdraw this **RFP** at any time and for any reason, and to issue such clarifications, modifications, and/or amendments as it may deem appropriate.

Receipt of a proposal by the Town or a submission of a proposal to the Town offers no rights upon the Proposer nor obligates the Town in any manner.

Acceptance of the proposal does not guarantee issuance of any other governmental approvals.

M. Ambiguity, Conflict, or Other Errors in the RFP

If a Proposer discovers any ambiguity, conflict, discrepancy, omission, or other error in the **RFP**, Proposer shall immediately notify the Town Clerk, noted herein, of such error in writing and request modification or clarification of the document. The Town Clerk will make modifications by issuing a written addendum/revision and will give written notice to all parties who have received this **RFP** from the Finance Department.

The Proposer is responsible for clarifying any ambiguity, conflict, discrepancy, omission, or other error in the **RFP** prior to submitting the proposal or it shall be waived.

N.Proposal, Presentation, and Protest Costs

The Town will not be liable in any way for any costs incurred by any proposer in the preparation of its proposal in response to this **RFP**, nor for the presentation of its proposal and/or participation in any discussions, negotiations, or, if applicable, any protest procedures.

O. Acceptance or Rejection of Proposals

The right is reserved by the Town to waive any irregularities in any proposal, to reject any or all proposals, to re-solicit for proposals, if desired, and upon recommendation and justification by the Town to accept the proposal which in the judgment of the Town is deemed the most advantageous for the public and the Town.

Any proposal which is incomplete, conditional, obscure or which contains irregularities of any kind, may be cause for rejection. In the event of default of the successful proposer, or their refusal to enter into the

Town contract, the Town reserves the right to accept the proposal of any other proposer or to re-advertise using the same or revised documentation, at its sole discretion.

P. Requests for Clarification of Proposals

Requests by the Town Clerk to a proposer(s) for clarification of proposal(s) shall be in writing. Proposer's failure to respond to request for clarification may deem proposer to be non-responsive, and may be just cause to reject its proposal.

Q. Validity of Proposals

No proposal can be withdrawn after it is filed unless the Proposer makes their request in writing to the Town prior to the time set for the closing of Proposals.

All proposals shall be valid for a period of one hundred eighty (180) days from the submission date to accommodate evaluation and selection process.

R. Response Format

The proposal shall be deemed an offer to provide services to the Town. In submitting a proposal, the Proposer declares that he/she understands and agrees to abide by all specifications, provisions, terms and conditions of same, and all ordinances and policies of the Town. The Proposer agrees that if the contract is awarded to him/her, he/she will perform the work in accordance with the provisions, terms and conditions of the contract.

To facilitate the fair evaluation and comparison of proposals, all proposals must conform to the guidelines set forth in this **RFP**. Any portions of the proposal that do not comply with these guidelines must be so noted and explained the Acceptance of Conditions section of the proposal. However, any proposal that contains such variances may be considered non-responsive.

Proposals should be prepared simply and economically, providing a straightforward concise description of the Proposer's approach and ability to meet the Town's needs, as stated in the **RFP**. All copies of the proposal should be bound and tabbed. The utilization of recycled paper for proposal submission is strongly encouraged.
The items listed below shall be submitted with each proposal and should be submitted in the order shown. Each section should be clearly labeled, with pages numbered and separated by tabs. Failure by a proposer to include all listed items may result in the rejection of its proposal.

1. Tab I, Management Summary

Provide a cover letter, signed by an authorized officer of the firm, indicating the underlying philosophy of the firm in providing the services stated herein. Include the name(s), telephone number(s), and email(s) of the authorized contact person(s) concerning proposal. Submission of a signed Proposal is Proposer's certification that the Proposer will accept any awards made to him as a result of said submission of the terms contained therein.

2. Tab II, Business Plan

In this tab, include:

- Description of the proposed contract team and the role to be played by each member of the proposed team.

- Specific audit approach: The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposals. In developing the work plan, reference should be made to such sources of information as the Town's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

  Proposers will be required to provide the following information on their audit approach:

  a. Proposed segmentation of the engagement, including time frames for each segment.

  b. Level of staff and number of hours to be assigned to each proposed segment of the engagement,

  c. Sample size methodology and the extent to which statistical sampling is to be used in the engagement,

  d. Extent of use of EDP software in the engagement, (firm must identify software utilized, Windows, Word, Excel, etc.),

  e. Type and extent of analytical procedures to be used in the engagement,

  f. Approach to be taken to gain and document an understanding of the Town's internal control structure,

  g. Approach to be taken in determining laws and regulations that will be subject to audit test work,

  h. Approach to be taken in drawing audit samples for purposes of tests of compliance and

  i. Approach to be taken in reviewing EDP systems.

  j. The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Town.

3. Tab III, Cost of Services to the Town

Provide a total all-inclusive maximum price. Cost should contain all pricing information relative to performing the audit engagement as described in this request for proposals.
The total all-inclusive maximum price is to contain all direct and indirect costs including all out-of-pocket expenses. The guaranteed maximum total cost and estimated calendar day duration (including projected hours) for which your firm will provide the work described in this RFP.
Provide hourly rates for Partner, Specialist, Supervisory and Staff Level multiplied by the anticipated

hours of commitment for each.

The cost should include a schedule of professional fees and expenses, presented in a format that supports the total all-inclusive maximum price. The cost of special services described in this request for proposals should be disclosed as separate components of the total all-inclusive maximum price.

Provide out-of-pocket expenses included in the total all-inclusive maximum price and Reimbursement Rates. Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates used by the Town for its employees. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

If it should become necessary for the Town to request the Auditor to render any additional services to either supplement the services requested in this Request for Proposal or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only upon a written agreement between the Town and the firm. Any such additional work agreed to between the Town and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in this tab.

Calculation of points for cost will be completed as described in the following **EXAMPLE**. Lowest Cost Proposed with a weighted multiplier of 20% of an available 100% total value (20-points):

	PROPOSAL COST	LOWEST COST PROPOSED	% OF LOW	MULTIPLIER	TOTAL POINTS ASSIGNED
Company NO.1	$100,000.00	$100,000.00	100.0%	20	20.0
Company NO.2	$108,000.00	$100,000.00	92.6%	20	18.5
Company NO.2	$120,000.00	$100,000.00	83.3%	20	16.7

4. Tab IV, Corporate Experience and Capacity

The proposal should state the size of the firm, the size of firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis. The audit firm's professional personnel must have received adequate continuing professional education within the preceding two years.

The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years.

In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the three (3) years with state regulatory bodies or professional

organizations.

5. Tab V, Specialized Expertise of Team Members

The firm should identify the principal supervisory and management staff, including engagement partner, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public accountant in Florida. The firm also should provide information on the government auditing experience of each person. A current resume must be provided for each individual assigned to this engagement.

The firm should provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

Consultants and firm specialists mentioned in response to this request for proposals can only be changed with the express prior written permission of the Town, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

6. Tab VI, Customer Listing

Provide a listing of all previous customers during the past three years for all work of similar size and scope. The services provided to these clients should have characteristics as similar as possible to those requested in this RFP.

Information provided for each client shall include the following:

- Client name, address, and current telephone number.
- Description of services provided.
- Time period of the project or contract.
- Client's contact reference name and current telephone number.

Failure to provide complete and accurate client information, as specified here, may result in the disqualification of your proposal.
The Town reserves the right to contact any and all references to obtain, with limitation, ratings for the following performance indicators includes:

- On a scale of 1-10, with 1 being very dissatisfied and ten exceeding your every expectation, how satisfied were you with the firm's performance?
- What specifically did you like about their approach?
- What do you believe were shortcomings or that they could have done better?
- Did they meet your schedule requirements?
- How were their communications? Were you always kept in the loop?
- How responsive were they in addressing problems with the project?
- How was the quality/experience/personality of their personnel? (Specifically, the project manager?)

- Would you use this firm again?
- Additional comments

A uniform sample of references will be checked for each Proposer. Proposers will be scored on a scale of 1 to 10, with 10 being the highest possible score. This score will also be used in determining the score to be given to the "past performance" evaluation factor for each proposal.

7. Tab VIl, Acceptance of Conditions

Indicate any exceptions to the general terms and conditions of the RFP, and to insurance requirements or any other requirements listed in the RFP. If no exceptions are indicated in this tabbed section, it will be understood that no exceptions to these documents will be considered after the award, or if applicable, during negotiations.

8. Tab VIIl, Required Form Submittals

Failure to provide the completed required forms may result the submittal being deemed non-responsive.

Required forms:
- Proposers Checklist
- Standard Professional Services Contract
- Conflict of Interest Affidavit
- Proposers Qualification Form
- Declaration Statement
- Insurance Requirements
- Drug Free Workplace Certification
- Non-Collusion Affidavit of Prime Bidder
- References Form
- Public Entity Crimes Statement
- Vendor Information
- W9
- Scrutinized Companies pursuant to FS Sections 287.135 and 215.473
- Proposal Form

S. Proposal Auditor's Selection Committee and Evaluation Factors

An Audit Selection Committee appointed by the Town Commission will screen and review all proposals according to the weighed criteria set forth below. All proposals will be subject to a review and evaluation process. It is the intent of the Town that all proposers responding to this RFP, who meet the requirements, will be ranked in accordance with the criteria established in these documents. The Town will consider all responsive and responsible proposals received in its evaluation and award process.

Proposals shall include all of the information solicited in this RFP, and any additional data that the Offeror deems pertinent to the understanding and evaluating of the proposal. Proposers will provide their best price and cost analysis and should not withhold any information from the written response in anticipation of presenting the information orally or in a demonstration, since oral presentations or demonstrations may not be solicited. Each proposer will be ranked based on the criteria herein addressed.

During the evaluation process and at the sole discretion of the Town, requests for clarification of one or more proposer submittals may be conducted. This request for clarification may be performed by the Town in a written format, or through scheduled oral interviews. Such clarification request will provide proposers with an opportunity to answer any questions the Town may have on a proposer's submittal.

Evaluation Criteria	Maximum Points
Firm's Expertise and Experience	25
Business Plan	25
Proposed Staff Experience	20
References	20
Fee Structures	10
Total Points	**100**

Tie Breaker: In the event of a tie (with each business certifying that it is a Drug-Free Workplace), **both in individual scoring and in final ranking,** the firm with the lowest volume of work on Town projects within the last five (5) years will receive the higher individual ranking. This information will be based on information provided by the Proposer, subject to verification at the Town's option. If there is a multiple firm tie in either individual scoring or final ranking, the firm with the lowest volume of work shall receive the higher ranking, the firm with the next lowest volume of work shall receive the next highest ranking and so on. If neither vendor has performed in work in the last five years, the preference will be given to the Proposer within the Town limits or principal office closest to Town Hall.

1. Contract / Agreement and All Required Forms

Required forms:

- Proposers Checklist
- Standard Professional Services Contract
- Conflict of Interest Affidavit
- Proposers Qualification Form
- Declaration Statement
- Insurance Requirements
- Drug Free Workplace Certification
- Non-Collusion Affidavit of Prime Bidder
- References Form
- Public Entity Crimes Statement
- Vendor Information
- W9
- Proposal Form
- Scrutinized Companies pursuant to FS Sections 287.135 and 215.473
- Proposal Label

PROPOSER CHECK LIST

I M P O R T A N T: **Please read carefully, sign in the spaces indicated and return with your Proposal.**
Proposer should check off each of the following items as the necessary action is completed:

☐ The standard contract/ agreement has been signed and included.

☐ All applicable forms have been signed and included

☐ All information as requested in the Proposer's Qualification Form is included.

☐ Any addenda have been signed and included.

☐ The mailing envelope has been addressed to:

TOWN CLERK
Town of Pembroke Park
3150 S.W. 52nd Avenue
Pembroke Park, Florida 33023

☐ The **mailing envelope must be sealed and marked** with Proposal Number "**RFP NO. 24-05",** Proposal Title "**Auditing Services**" and Due Date "**January 15, 2025 @ 3:00 pm**".

☐ The Proposal will be mailed or delivered in time to be received no later than the specified due date and time. (Otherwise Proposal cannot be considered.)

ALL COURIER-DELIVERED PROPOSALS MUST HAVE THE RFP NUMBER AND PROPOSAL NAME ON THE OUTSIDE OF THE COURIER PACKET

Company	Address
Authorized Signature	City, State, Zip Code
Printed Name & Title	Telephone No.
Email	Fax No.

PROFESSIONAL SERVICES AGREEMENT
AUDITING & RELATED SERVICES
Request for Qualification (RFP) NO. 24-05

THIS AGREEMENT is made and entered into this _____day of ___, 2025, by and between_____, duly authorized to conduct business in the State of Florida and whose address is, hereinafter, called "CONSULTANT" and the **TOWN OF PEMBROKE PARK**, a political subdivision of the State of Florida, whose address is 3150 S.W. 52nd Avenue, Pembroke Park, FL 33023, hereinafter called "TOWN".

SECTION 1. AGREEMENT. The terms of this Agreement, together with the incorporation of the terms and conditions of the Request for Proposals (RFP NO. 24-05), and any exhibits, schedules and attachments hereto, and any and all amendments relating to same, and any and all submittals from CONSULTANT, constitute the entire Agreement between TOWN and CONSULTANT. This Agreement is the final, complete and exclusive expression of the terms and conditions of the parties' Agreement. Any and all prior agreements, representations, negotiations, and understandings made by the parties, oral or written, expressed or implied, are hereby superseded and merged herein.

SECTION 2. TERM OF AGREEMENT. The term of this Agreement shall be for an initial period of three (3) years from the date of award. At the option of the parties, this Agreement may be renewed for One (1) additional one (1) year term. Renewal options may be exercised at the discretion of the Town based on performance of the company and adherence to the terms and conditions set forth in the RFP documents. The Town retains the sole right to determine whether the renewal option shall be granted.

SECTION 3. COMPENSATION. For Services rendered, the TOWN shall pay the CONSULTANT a lump-sum fee, including or excluding reimbursable expenses as mutually agreed upon. Unless otherwise agreed in a Scope of Services, the CONSULTANT will invoice the Town monthly based upon the CONSULTANT's estimate of the portion of the total Services actually completed at the time of billing.

SECTION 4. REIMBURSABLE EXPENSES. "Reimbursable Expenses" means the actual, necessary and reasonable expenses incurred directly or indirectly in connection with the Project for: transportation and subsistence incidental thereto for travel; toll telephone calls and facsimiles; reproduction of reports, drawings and specifications, and similar Project-related items; as provided in the Town's Purchasing Policy.

SECTION 5. NOTICES. Whenever either party desires to give notice unto the other, it must be given by written notice, sent by registered or certified United States mail, return receipts

requested, addressed to the party for whom it is intended at the place last specified. The place for giving of notice shall remain such until it shall have been changed by written notice in compliance with the provisions of this Section. For the present, the parties designate the following as the respective places for giving of notice, to-wit:

For Town:	**For Consultant:**
Town Clerk	_____, _____(Name, Title)
Town of Pembroke Park	_____. (Company)
3150 S.W. 52nd Avenue	_____(Address)
Pembroke Park, FL 33023	_____(City, State, Zip)
(954)-966-4600	_____(Phone)

SECTION 6. RIGHTS AT LAW RETAINED. The rights and remedies of TOWN, provided for under this Agreement, are in addition and supplemental to any other rights and remedies provided by law.

SECTION 7. CONTROLLING LAW, VENUE, AND ATTORNEY'S FEES. This Agreement is to be governed, construed, and interpreted by, through and under the laws of Florida. Venue for any litigation between the parties to this Agreement shall be in the County of Broward, Florida and any trial shall be non-jury. Each party agrees to bear its own costs and attorney's fees relating to any dispute arising under this Agreement.

SECTION 8. MODIFICATIONS TO AGREEMENT. This Agreement and any exhibits, amendments and schedules may only be amended, supplemented, modified or canceled by a written instrument duly executed by the parties hereto of equal dignity herewith.

SECTION 9. SEVERABILITY. If, during the term of this Agreement, it is found that a specific clause or condition of this Agreement is illegal under federal or state law, the remainder of the Agreement not affected by such a ruling shall remain in force and effect.

SECTION 10. WAIVER OF JURY TRIAL. THE TOWN AND CONSULTANT HAVE SPECIFICALLY WAIVED THE RIGHT TO A JURY TRIAL CONCERNING ANY DISPUTES WHICH MAY ARISE CONCERNING THIS AGREEMENT.

SECTION 11. NON-WAIVER. No indulgence, waiver, election or non-election by TOWN under this Agreement shall affect CONSULTANT's duties and obligations hereunder.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the date written above for execution by TOWN.

WITNESSES:

_____

_____

TOWN OF PEMBROKE PARK

_____
David Lynch, Town Manager

_____
Cynthia Garcia-Lima, Town Clerk

Dated: _____

WITNESSES:

_____

_____

FIRMS
By: _____

_____, _____

Dated:
_____

Attachments: A. RFP NO. 24-05
B. Firm Response to RFP
C. Scope of Service

Approved by the Town Commission of the Town of Pembroke Park at a meeting held on this day of _____, 2025 under Agenda Item No. _____.

CONFLICT OF INTEREST AFFIDAVIT

By the signature below, the firm (employees, officers and/or agents) certifies, and hereby discloses, that, to the best of their knowledge and belief, all relevant facts concerning past, present, or currently planned interest or activity (financial, contractual, organizational, or otherwise) which relates to the proposed work; and bear on whether the firm (employees, officers and/or agents) has a possible conflict have been fully disclosed.

Additionally, the firm (employees, officers and/or agents) agrees to immediately notify in writing the Finance Director, or designee, if any actual or potential conflict of interest arises during the contract and/or project duration.

_____	_____
Company	Address
_____	_____
Authorized Signature	City, State, Zip Code
_____	_____
Printed Name & Title	Telephone No.
_____	_____
Email	Fax No.

State of _____)
County of _____)

SUBSCRIBED AND SWORN to before me this ____day of _____, 2025 by _____, who is personally known to me to be the _____for the Firm, OR who produced the following identification: _____.

_____

Notary Public

My Commission Expires: _____

PROPOSERS QUALIFICATION FORM

LIST MAJOR WORK PRESENTLY UNDER CONTRACT:

% Completed	Project	Contract Amount
		$
		$
		$

LIST CURRENT PROJECTS ON WHICH YOUR FIRM IS THE CANDIDATE FOR AWARD:

OTHER INFORMATION ABOUT PROJECTS:

Have you, at any time, failed to complete a project? ☐ Yes ☐ No

STATEMENT OF LITIGATION:

Are there any judgments, claims or suits pending or outstanding by or against you?
☐ Yes ☐ No

If the answer to either question is yes, submit details on separate sheet. List all lawsuits that have been filed by or against your firm in the last five (5) years:

FEES:

List total fees for work done on all Town projects in the past five (5) years, whether as an individual firm or as part of a joint venture. **Fees must be listed individually by contract or project and then summarized as a total dollar amount.** Attach additional page if necessary.

$_____ Total Fees for work done on all Town projects

REFERENCES:
Bank(s) Maintaining Account(s): _____

_____

Surety/Underwriter: (if required)_____

_____

Other References: (Use additional sheets if necessary)

_____

_____

TYPE OF FIRM:

☐ Corporation/Years in Business: _____. If firm is a corporation, please list state in which it is incorporated: _____. If firm is a corporation, by signing this form, Proposer certifies that the firm is authorized to do business in the State of Florida.
☐ Partnership/Years in Business: _____
☐ Sole Proprietorship/Years in Business: _____
☐ Other: Please list: _____ _____

Pursuant to information for prospective Proposers for the above-mentioned proposed project, the undersigned is submitting the information as required with the understanding that it is only to assist in determining the qualifications of the organization to perform the type and magnitude of work intended, and further, guarantee the truth and accuracy of all statements herein made. We will accept your determination of qualifications without prejudice.

_____	_____
Company	Address
_____	_____
Authorized Signature	City, State, Zip Code
_____	_____
Printed Name & Title	Telephone No.
_____	_____
Email	Fax No.

DECLARATION STATEMENT

Town of Pembroke Park
3150 S.W. 52nd Avenue.
Pembroke Park, FL 33023

RE: RFP NO. 24-05 - "Auditing Services for Town of Pembroke Park"

Dear Mayor and Commission Members:

The undersigned, as Proposer (herein used in the masculine, singular, irrespective of actual gender and number) declares that he is the only person interested in this proposal or in the contract to which this proposal pertains, and that this proposal is made without connection or arrangement with any other person and this proposal is in every respect fair and made in good faith, without collusion or fraud.

The Proposer further declares that he has complied in every respect with all the Instructions to Proposers issued prior to the opening of proposals, and that he has satisfied himself fully relative to all matters and conditions with respect to the general condition of the contract to which the proposal pertains.

The Proposer puts forth and agrees, if this proposal is accepted, to execute an appropriate Town document for the purpose of establishing a formal contractual relationship between him, and the Town, for the performance of all requirements to which the proposal pertains. The Proposer states that the proposal is based upon the proposal documents listed by **RFP No. 24-05.**

IN WITNESS WHEREOF, WE have hereunto subscribed our names on this _____ day of _____, 20__in the Town of _____, in the State of _____.

_____	_____
Company	Address
_____	_____
Authorized Signature	City, State, Zip Code
_____	_____
Printed Name & Title	Telephone No.
_____	_____
Email	Fax No.

INSURANCE REQUIREMENTS

INSURANCE TYPE	**REQUIRED LIMITS**
☒ 1. Worker's Compensation	Statutory Limits of Florida Statutes, Chapter 440 and all Federal Government Statutory Limits and Requirements.
☒ 2. Commercial General Liability (Occurrence Form) patterned after the current I.S.O form with no limiting endorsements.	Bodily Injury & Property Damage **$1,000,000** single limit per occurrence

☒ 3. Indemnification: To the maximum extent permitted by Florida law, the Contractor/Vendor/Consultant shall indemnify and hold harmless the Town of Pembroke Park, its officers and employees from any and all liabilities, damages, losses and costs, including, but not limited to, reasonable attorneys' fees and paralegals' fees, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of the Contractor/Vendor/Consultant or anyone employed or utilized by the Contractor/Vendor/Consultant in the performance of this Agreement. This indemnification obligation shall not be construed to negate, abridge or reduce any other rights or remedies which otherwise may be available to an indemnified party or person described in this paragraph.

This section does not pertain to any incident arising from the sole negligence of the Town of Pembroke Park.

☒ 4. Automobile Liability	**$ 500,000** Each Occurrence Owned/Non-owned/Hired Automobile Included
☐ 5. Other Insurance as indicated below: Errors and Omissions or Professional Malpractice Coverage	**$** 1,000,000 Per Occurrence

☐ 6. Aircraft Liability $1,000,000 each occurrence combined single limit for bodily injury liability and property damage liability.

☒ 7. Contractor shall ensure that all subcontractors comply with the same insurance requirements that he is required to meet. The same Contractor shall provide Town with certificates of insurance meeting the required insurance provisions.

☒ 8. The Town of Pembroke Park must be named as "**ADDITIONAL INSURED**" on the Insurance Certificate for Commercial General Liability where required.

INSURANCE REQUIREMENTS
(Continued)

☒ 9. The Town of Pembroke Park shall be named as the Certificate Holder. NOTE--The "Certificate Holder" should read as follows:

Town of Pembroke Park
Pembroke Park, Florida

No Town Division, Department, or individual name should appear on the Certificate. No other format will be acceptable.

☒ 10. **Thirty (30) Days Cancellation Notice** required.

☒ 11. The Certificate must state the **RFP** Number.

DRUG-FREE WORKPLACE PROGRAM CERTIFICATION

Preference to businesses with drug-free workplace programs. -- Whenever two or more bids, proposals, or replies that are equal with respect to price, quality, and service are received by the state or by any political subdivision for the procurement of commodities or contractual services, a bid, proposal, or reply received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. In order to have a drug-free workplace program, a business shall:

(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 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.

Does the individual responding to this solicitation certify that their firm has implemented a drug-free workplace program in accordance with the provision of Section 287.087, Florida Statues, as stated above?

☐ **YES**
☐ **NO**

Company	Address
Authorized Signature	City State, Zip Code
Printed Name & Title	Telephone No.
Email	Fax No.

NON-COLLUSION AFFIDAVIT OF PRIME BIDDER

State of_____

County of_____

_____, being first duly sworn, deposes and says that:

He/she is _____of_____, Proposer that has submitted the attached Proposal;

He/she is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;

Neither the said Proposer nor any of its officers, partners, owners, agent representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly, sought by agreement or collusion or communication or conference with any other Proposer, firm or person, to fix the price or prices in the attached Proposal or of any other Proposer, or to fix any overhead, profit or cost element of the Proposal price or the Proposal price of any other Proposer, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the TOWN OF PEMBROKE PARK.

The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

_____	_____
Company	Address
_____	_____
Authorized Signature	City, State, Zip Code
_____	_____
Printed Name & Title	Telephone No.
_____	_____
Email	Fax No.

Subscribed and sworn to before me this _____day of_____, 20___.

_____

_____
Title

My Commission Expires: _____

REFERENCES FORM

Provide the business names, contact persons and telephone numbers of a minimum of three (3) references for which the firm has provided services described in this proposal for three (3) years or more within the last five (5) years. Include relationships with governmental agencies. It is our intent to contact these references during the evaluation process.

1. Name of Company: _____

   Address: _____

   Point of Contact: _____

   Phone NO.: _____ Email address: _____

   Service(s) Provided: _____

   _____

   Dates of Service: _____

2. Name of Company: _____

   Address: _____

   Point of Contact: _____

   Phone NO.: _____ Email address: _____

   Service(s) Provided: _____

   _____

   Dates of Service: _____

3. Name of Company: _____

   Address: _____

   Point of Contact:

   Phone NO.: _____ Email address: _____

   Service(s) Provided: _____

   _____

   Dates of Service: _____

4. Name of Company: _____

   Address: _____

   Point of Contact: _____

   Phone NO.: _____ Email address: _____

   Service(s) Provided: _____

   _____

   Dates of Service: _____

SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(A), FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

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

1. THIS SWORN STATEMENT IS SUBMITTED TO Town of Pembroke Park

by _____
(Print Individual's Name and Title)

for _____
(Print Name of Entity Submitting Sworn Statement)

whose business is _____

and (if applicable) its Federal Employer Identification Number (FEIN) is _____

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

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

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

    a. A predecessor or successor of a person convicted of a public entity crime; or

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

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

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

_____Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity, nor any affiliates of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

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

_____The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attach a copy of the final order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR A CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

_____
(Signature)

Sworn and subscribed before me this_____day of_____, 20__.

Personally known_____ _____
(Notary)

OR produced identification_____ Notary Public State of_____

_____ My commission expires:_____
(Type of Identification)

VENDOR INFORMATION

Vendor is:
( ) Corporation
( ) Partnership
( ) Sole Proprietorship
( ) Other _____(Explain)

Federal Employer Identification Number: _____

Firm Name: _____

Mailing Address: _____

_____

Telephone No.: _____ Fax No.: _____

Email Address: _____Web Address:_____

If remittance address is different from the mailing address so indicate below.

Firm Name: _____

Remittance Address: _____

_____

_____

Submitted by: _____

Name & Title Printed: _____

PUBLIC ACT 2016-20 PUBLIC RECORDS REQUIREMENTS

RECORDS / AUDITS

The Town of Pembroke Park is a public agency subject to Chapter 119, Florida Statutes. The Contractor shall comply with Florida's Public Records Law. Specifically, the Contractor shall:

a. Keep and maintain public records required by the Town in order to perform the service;
b. Upon request from the Town's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the Town.

Upon completion of the contract, transfer, at no cost to the Town, all public records in possession of the Contractor, or keep and maintain public records required by the Town to perform the service. If the Contractor transfers all public records to the Town upon completion of the contract, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the contract, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Town, upon request from the Town's custodian of public records in a format that is compatible with the information technology systems of the Town.

During the term of the contract, the Contractor shall maintain all books, reports and records in accordance with generally accepted accounting practices and standards for records directly related to this contract. The form of all records and reports shall be subject to the approval of the Town Clerk. The Contractor agrees to make available to the Town Clerk, during normal business hours and in Volusia County, all books of account, reports and records relating to this contract.

PUBLIC RECORDS CUSTODIAN

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

TOWN CLERK'S OFFICE
TOWN OF PEMBROKE PARK
3150 S.W. 52nd Avenue
PEMBROKE PARK, FL 33023
(954)966-4600
townclerk@tppfl.gov

Signature acknowledges receipt and understanding of this form.

Name/Title _____ Date _____

SCRUTINIZED COMPANIES PURSUANT TO SECTION 287.135 AND 215.473

By the signature below, the firm (employees, officers and/or agents) certifies, and hereby discloses, that the company is not participating in a boycott of Israel. Contractor t also certifies that Contractor is not on the Scrutinized Companies that Boycott Israel list, not on the Scrutinized Companies with Activities in Sudan List, and not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria. Subject to limited exceptions provided in state law, the Town will not contract for the provision of goods or services with any scrutinized company referred to above.

Contractor submits this certification as a condition of contract. Submitting a false certification shall be deemed a material breach of contract. The Town shall provide notice, in writing, to the Contractor of the Town's determination concerning the false certification. The Contractor shall have five (5) days from receipt of notice to refute the false certification allegation. If such false certification is discovered during the active contract term, the Contractor shall have ninety (90) days following receipt of the notice to respond in writing and demonstrate that the determination of false certification was made in error. If the Contractor does not demonstrate that the Town's determination of false certification was made in error then the Town shall have the right to terminate the contract and seek civil remedies pursuant to Section 287.135, Florida Statutes, as amended from time to time.

_____	_____
Company	Address
_____	_____
Authorized Signature	City, State, Zip Code
_____	_____
Printed Name & Title	Telephone No.
_____	_____
Email	Fax No.

State of _____)
County of _____)
SUBSCRIBED AND SWORN to before me this ____day of _____, 20____, by _____, who is personally known to me to be the _____ for the Firm, OR who produced the following identification:_____.

_____

Notary Public

My Commission Expires: _____

RFP 24-05– Auditing Services
FEE PROPOSAL FORM

Item NO.	DESCRIPTION	ANNUAL FEE
1	2023/24 Annual Town Audit	
2	2024/25 Annual Town Audit	
3	2025/26 Annual Town Audit	

TOTAL BASE TERM FEE PROPOSAL $_____

OPTIONAL EXTENSIONS

Item NO.	DESCRIPTION	ANNUAL FEE
4	2026/27 Annual Town Audit	

A. Total All-Inclusive Maximum Price for fiscal years 2024, 2025, 2026, 2027.

B. Rates by Partner, Specialist, Supervisory and Staff Level Times and Hours Anticipated for Each.

C. Professional Services Expenses Included in the Total All-inclusive Maximum Price and Reimbursement Rates.

Please include a schedule of professional fees and expenses, as an attachment that supports the total all-inclusive maximum price.

D. Out-of-pocket Expenses Included in the Total All-inclusive Maximum Price and Reimbursement Rates.

Please include all estimated out-of-pocket expenses should be included. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

E. Rates for any Additional Professional Services.

TOTAL FEE PROPOSAL INCLUDING OPTIONAL EXTENSIONS $_____

THE ABOVE AMOUNTS INCLUDE SALARY COST, FRINGE BENEFITS, OVERHEAD, OPERATING MARGIN AND PROFIT, AND ALL DIRECT AND INDIRECT EXPENSES.

PLEASE INCLUDE ABOVE ANY OTHER POTENTIAL ADDITIONAL SERVICES THAT MAY BE REQUIRED AND ASSOCIATED COSTS.

Authorized Signature	Address
Printed Name & Title	City State, Zip Code
Company	Telephone No.
Date	Fax No.

AUDITING SERVICES

FEE PROPOSAL BREAKDOWN FORMS

STANDARD HOURLY RATE SCHEDULE

POSITION	HOURS/QUANTITY	FULLY BURDENED HOURLY RATE	EXTENDED AMOUNT

DESCRIPTION OF SERVICE	AMOUNT
Issuance of the following as the Town's Independent Auditor:	
1. "Consent and Citation Expertise"	
2. "Comfort Letter"	

THE ABOVE AMOUNTS INCLUDE SALARY COST, FRINGE BENEFITS, OVERHEAD, OPERATING MARGIN AND PROFIT, AND ALL DIRECT AND INDIRECT EXPENSES.

Authorized Signature	Address
Printed Name & Title	City, State, Zip Code
Company	Telephone No.
Date	Fax No.

PROPOSER'S NON-RESPONSE STATEMENT RFP NO. 24-05
"Auditing Services for Town of Pembroke Park"

The intent of the Town of Pembroke Park Finance Department is to issue solicitations that are clear, concise, and openly competitive. Therefore, we are interested in ascertaining reasons for prospective Proposers not wishing to respond to this solicitation.

If your firm is not responding to this RFP, please indicate the reason(s) by checking any appropriate item(s) listed below and return this form to Town of Pembroke Park Finance Department, 3150 S.W. 52nd Avenue, Pembroke Park, Florida 33023

We are not responding to this RFP for the following reason(s):

☐ Services requested not available through our company.
☐ Our firm could not meet specifications/scope of work.
☐ Specifications/scope of work not clearly understood or applicable (too vague, rigid, etc.)
☐ Project too small.
☐ Insufficient time allowed for preparation of response.

☐ Incorrect address used. Please correct mailing address:

_____
_____
_____

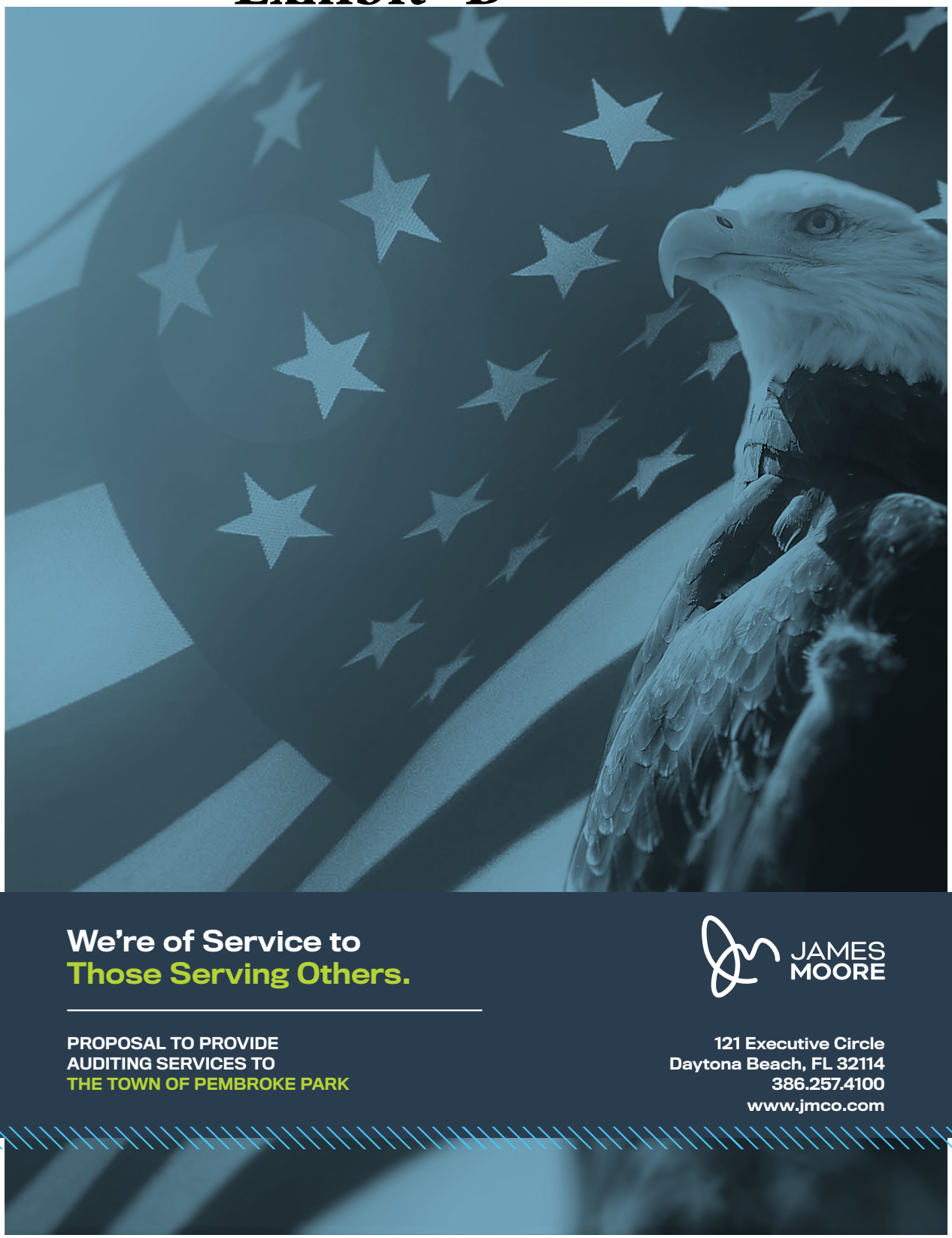
☐ Other reason(s):_____

_____
_____
_____
_____

Name of Firm: _____
Mailing Address: _____
City, State, Zip: _____
Telephone No: _____
Email: _____

By: _____
Signature of Representative

Exhibit "B"


We're of Service to
Those Serving Others.
PROPOSAL TO PROVIDE
AUDITING SERVICES TO
THE TOWN OF PEMBROKE PARK
JAMES MOORE
121 Executive Circle
Daytona Beach, FL 32114
386.257.4100
www.jmco.com

Proposal to Provide Auditing Services to

The Town of Pembroke Park

For the fiscal years ending September 30, 2024, 2025, and 2026, with two additional two-year terms

RFP #24-05

Legal Name

James Moore & Co., P.L.

FEIN 59-3204548
121 Executive Circle
Daytona Beach, Florida 32114

Phone: 386.257.4100
Fax: 386.252.0209

www.jmco.com

Contacts

Zach Chalifour, CPA
Engagement Lead Partner

Zach.Chalifour@jmco.com

Brendan McKitrick, CPA, CISA
Engagement Director

Brendan.McKitrick@jmco.com

January 15, 2025

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AT YOUR SERVICE.
ALWAYS.

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I. Management Summary

January 15, 2025

Town of Pembroke Park
3150 SW 52nd Avenue
Pembroke Park, FL 33023

To Members of the Selection Committee:

We are pleased to present our proposal to provide audit services to the Town of Pembroke Park for the fiscal years ending September 30, 2024-2026, with two additional two-year renewals.

As a regional Florida firm, we appreciate all our area has to offer and have a vested interest in providing the highest level of service to the Town. This proposal presents what makes James Moore the best firm to perform your audit.

Understanding of the Work to be Done and Commitment to Perform

We understand the Town wishes to engage a certified public accounting firm to audit its financial statements and the CRA financial statements. The selected firm must have performed continuous CPA services for a minimum of five years, including experience in local government financial audits; must be a member of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA); and, both the firm and each individual must be duly licensed under the provisions of Chapter 473, Florida Statutes. James Moore fully meets all of the Town's requirements.

The audit shall be performed in accordance with generally accepted auditing standards set forth by the AICPA, the standards for financial audits set forth in the U.S. Government Accountability Office's Government Auditing Standards, and per the provisions of section 11.45, Florida Statutes.

James Moore commits to completing the engagement as specified and within the timeframe required in the RFP.

Underlying Philosophy in Providing the Town's Requested Services

At James Moore, we combine diverse talents to create tailored solutions for your challenges, embodying our founder, James F. "Jim" Moore's belief that ***Service is the sole purpose of our existence***. Being a full-service firm means more than expertise–it's about caring deeply for your outcomes, people, and processes. We believe our efforts should contribute meaningfully to your success every year.

Contact Persons

Zach Chalifour, CPA
Partner
Zach.Chalifour@jmco.com
386.257.4100

Brendan McKitrick, CPA, CISA
Director
Brendan.McKitrick@jmco.com
386.257.4100

Why Choose James Moore?

Extensive Government Experience

Over the years we have served **more than 100 local governments** throughout the state of Florida. As a result, we have assembled a dedicated Government Services Team, whose primary focus revolves around these specific engagements. These team members possess extensive knowledge and experience within the government industry, fostered by the services we provide to governmental entities throughout Florida and our active involvement in industry associations.

Additionally, our team regularly participates in formal training and skill development programs tailored to address the unique needs of local governments. This ongoing commitment to enhancing their expertise ensures we stay well-informed about the requirements and operations of government entities, guaranteeing the delivery of the highest quality of service for you.

I. Management Summary

The Technical Expertise You Need
Financial statements that are compliant with single audit requirements, guidelines from the Governmental Accounting Standards Board (GASB), and other standards instill public confidence in the Town's finances and operations. A great deal of technical expertise is needed to ensure compliance with these standards, and the importance of this knowledge cannot be underestimated.

Members of your engagement team are well versed in the intricate requirements of state and federal single audits. They also monitor GASB pronouncements and have extensive experience helping our clients interpret and implement new standards as they are released. We consider this to be a standard part of our role as auditors and trusted business advisors.

Transitioning to a New Perspective
For 60 years, James Moore has successfully handled audit transitions on government engagements. This experience has allowed us to fine tune our transition approach, which will result in minimal disruption to your personnel and operations and a fresh look at your financial picture.

We enter each new engagement with the understanding that no two governmental organizations are the same–nor do they have the same financial process. A smooth transition is best accomplished when we understand the specific needs of our client. We'll take time to learn about your goals, the issues that cause frustration, and the key elements of your financial processes. We will use this information to create a framework that integrates with our audit process and allows us to seamlessly transition into the new role as your auditor.

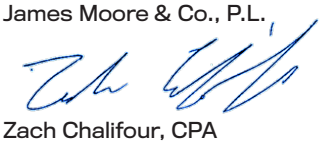
Commitment to the Town
As seasoned auditors of governmental entities, we know management and elected officials expect the truth and hate surprises. That's why we go beyond the standard exit conference with management. We actively encourage your governing board members to meet with our engagement team, where they can inquire about any concerns or questions they may have.

To ensure smooth communication, we maintain ongoing contact throughout the year, keeping relevant personnel informed about any reporting changes that may impact them. We are always just a phone call away, ready to assist with any questions related to the engagement or your day-to-day activities. At James Moore, we are fully dedicated to providing prompt and responsive service.

Furthermore, we go the extra mile for our government clients by offering complimentary CPE (continuing professional education) credits. Throughout the year, you can take advantage of webinars or in-person training sessions that provide valuable CPE credits to support your professional development. Our commitment to your success extends beyond the audit, aiming to contribute to your growth and efficiency year round.

It is our sincere desire to work with the Town. We are confident our services and support will exceed your expectations and prove to be the best value for you.

Sincerely,
James Moore & Co., P.L.



Zach Chalifour, CPA
Partner
As a partner with the firm, I am authorized to bind James Moore & Co. to the following proposal.

II. Business Plan

Proposed Contract Team

The proposed team and their roles are provided below. Detailed résumés are provided in Section V. Specialized Expertise of Team Members.

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

James Halleran, CPA, Consulting Partner, will be a technical resource for the entire team. He will be available to answer questions, perform reviews as needed, and address specific questions or concerns that arise throughout the engagement.

Mark Payne, CPA, Quality Control Review Partner, will perform the second partner review of the financial statements. He will be available to the entire audit team for all aspects of the engagement.

Brendan McKitrick, CPA, CISA, IT Audit Director, will perform IT assessments, risk assessments, IT general controls, and other technology-related services.

Caitlan Walker, CPA, Single Audit Director, will oversee the single audit portion of the engagement.

Benjamin Clark, CPA, Director, will be responsible for overseeing the engagement from the planning phase to the final delivery of work. He will provide leadership and management over the audit process, which will include, but is not limited to risk assessment, budgeting, planning, scheduling, executing, and reporting.

Farah Rajaee, CPA, Senior Manager, will be responsible for various aspects of the engagement, including planning, performance and supervision of fieldwork, oversight of the audit staff, data extraction testing, federal and state grant compliance, risk assessment evaluation, and II. Business Plan development.

Erik Wiebke, CPA, Supervisor, will be responsible for conducting the financial audit daily fieldwork, preparation of financial statements, and ensuring the highest quality of work with timely delivery and minimal disruption to your staff.

II. Business Plan

Specific Audit Approach

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

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

Lean Culture

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

- Does this provide value to our client?
- Does this provide value to James Moore?
- Does this meet a regulatory standard?

If a procedure or task does not meet one of these requirements, we do not spend our time on it and instead refocus our efforts to something that is of value. Much of that focus ensures frequent communication throughout the year, which helps us to develop a robust risk assessment tailored to your organization, as well as serve as trusted advisors while business decisions are being made. We have found there are fewer surprises and work loops later in the process as a result of effective planning.

a. Proposed Segmentation

Our audit process is divided into three segments, shown below with their anticipated time frames:

1. Planning	**March**
2. Fieldwork	**April**
3. Reporting	**June**

Details of each segment are presented on the following pages.

b. Level of Staff and Number of Hours

The table below provides estimated hours for the engagement and the staff level assigned:

	PLANNING	FIELDWORK	REPORTING	TOTAL
Partner	5	30	10	**45**
Director/Senior Manager	10	60	10	**80**
Supervisor	25	80	10	**115**
Senior/Associate Accountant	20	80	-	**100**
IT Specialist	10	-	-	**10**
Administrative	-	-	5	**5**
Total	**70**	**250**	**35**	**355**

II. Business Plan

Specific Audit Approach

PLANNING

Continuance Considerations

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

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

Pre-Planning Conversations

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

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

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

Formal Planning and Interim Procedures

Occurs near year-end. Procedures include:

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

Internal Controls

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

1] Financial reporting

2] Operations

3] Compliance with laws and regulations

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

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

Our understanding of the internal controls will include the following:

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

II. Business Plan

Specific Audit Approach

In addition, we will develop an understanding of how the entity selects and applies its accounting policies and consider their appropriateness. This understanding will include (1) methods of accounting for significant and unusual transactions, (2) the effects of significant accounting policies in emerging or controversial areas for which consensus or authoritative guidance is lacking, (3) identification of new financial reporting standards and regulations pertinent to the entity, including how the entity will implement them, and (4) changes in the entity's accounting policies, including consideration of the reasons for, and the appropriateness of the changes.

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

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

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

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

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

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

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

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

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

II. Business Plan

Specific Audit Approach

FIELDWORK

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

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

REPORTING

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

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

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

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

II. Business Plan

Specific Audit Approach

c. Statistical Sampling

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

d. Extent of Computer Software

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

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

e. Type and Extent of Analytical Procedures

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

f. Internal Control Structure

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

g. Determining Laws and Regulations Subject to Testing

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

h. Drawing Audit Samples

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

II. Business Plan

Specific Audit Approach

i. Reviewing and Auditing EDP Systems

The use of artificial intelligence (AI) empowers James Moore to stay updated with the latest advancements in auditing and accounting. In reviewing and auditing EDP systems, James Moore employs a meticulous approach that leverages AI technologies.

This approach encompasses a thorough examination of system architecture, data integrity checks, evaluation of access controls, analysis of transaction logs, and utilization of AI algorithms for anomaly detection and pattern recognition.

Some of the potential benefits for our clients include:

1. **Automated Data Analysis:** AI-powered software can automatically analyze vast amounts of financial data, helping us identify trends, anomalies, and potential compliance issues more quickly and accurately than manual methods.
2. **Predictive Analytics:** AI can be used to build predictive models that forecast financial trends and potential risks, enabling us to make proactive decisions and provide strategic insights to our clients.
3. **Natural Language Processing (NLP):** NLP algorithms can be employed to process and extract insights from financial news, reports, and regulatory updates in real-time, ensuring the firm is aware of the latest industry developments.
4. **Regulatory Compliance:** AI can assist in monitoring changes in tax codes, accounting standards, and financial regulations, helping the firm adapt our practices to remain compliant with the latest requirements.
5. **Client Advisory:** AI-powered tools can provide personalized recommendations and insights to clients, helping us offer more value-added services and stay ahead of competitors.
6. **Fraud Detection:** AI can enhance fraud detection capabilities by analyzing transaction data for unusual patterns or anomalies, helping the firm protect our clients from financial risks.
7. **Workflow Automation:** AI-driven automation can streamline routine tasks such as data entry and reconciliation, allowing us to focus on higher-value tasks like strategic planning and advising clients.
8. **Continuous Learning:** AI can recommend relevant training courses, articles, and resources to keep us updated on industry best practices and emerging trends.
9. **Risk Assessment:** AI can assess the risk associated with financial decisions, helping James Moore make informed recommendations to clients and identify potential areas of concern.
10. **Client Engagement:** AI-powered chatbots and virtual assistants can improve client engagement by providing instant answers to common questions and facilitating communication between the firm and our clients.

By integrating AI technologies into our operations, James Moore enhances our ability to adapt to evolving industry trends, offer more valuable services to clients, maintain a competitive edge in a rapidly changing business environment, and ensures comprehensive scrutiny and assurance of EDP system reliability and compliance through synergizing AI capabilities with traditional auditing methodologies.

II. Business Plan

Specific Audit Approach

j. Anticipated Potential Audit Problems and Special Assistance Requested

Anticipated Potential Audit Problems

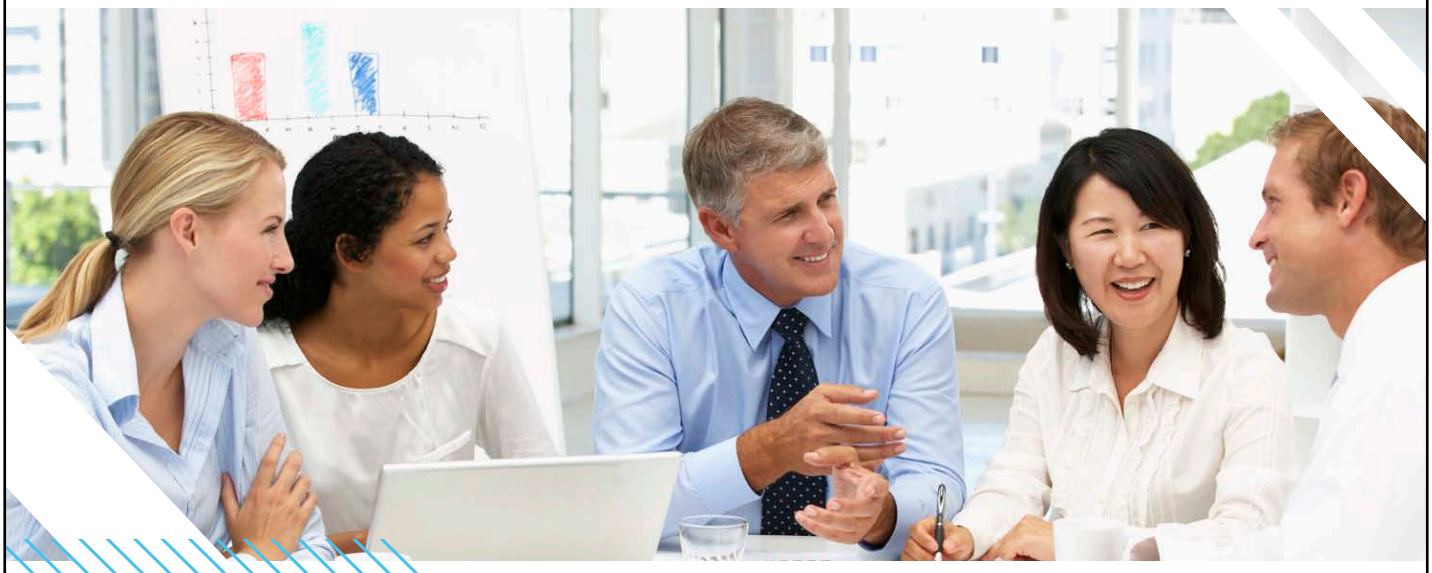
Based on our knowledge of your operations, we do not anticipate any significant audit problems. Nonetheless, should any problems arise, we would first look to resolve them with the Finance Director, depending on the nature of the problem. In the unlikely event of any problems that could not be resolved with the Finance Director, we would consult with other members of your management or leadership team regarding the ultimate resolution of any such problems.

In the event a proposed audit adjustment should arise, we would first discuss the matter with the appropriate members of management and leadership to determine the basis of conclusions. If, after having these discussions, an agreement cannot be reached at this stage, the engagement member refers the practice question to James Moore's Partner in Charge of Accounting and Auditing. Unresolved questions are then forwarded to a division or group in the AICPA, FICPA, GASB, or GFOA established to handle technical inquiries.

Special Assistance Requested

During the preliminary phase of the audit, we anticipate requiring the assistance of your staff members for document gathering tasks. This includes many of the typical items you have provided to your auditors in the past: statements and reconciliations for bank accounts and other significant balances; accounts payable and payroll data extracts; revenue and balance sheet confirmations; actuarial reports and related support for underlying assumptions; commission minutes (for any meetings not available on website); etc.

After the preliminary phase, Town staff services will be requested on an as-needed basis for providing explanations and typing requested confirmations. If a request requires a staff member extended time to complete, it will first be presented to the individual's supervisor for approval.



II. Business Plan

Technology and Your Audit

One of our favorite components of our audit approach and the logistics of performing the audit relates to our use of the Suralink client engagement platform. Not only is this one of the premiere file-sharing products on the market, but we believe our internal strategy and training surrounding the use of the platform is what truly **maximizes the efficiency and effectiveness of communication in the audit process**.

In short, rather than providing you with a request list via Excel or some other "traditional" means, we compile our request list in Excel and then import it into a Suralink Engagement. Each line on the imported list generates a "Request" in the Suralink Engagement. From there, we add any applicable users you want authorized to access the request list who can then access the full list and/or their specific assigned tasks.

The primary attributes and benefits of how we utilize this platform are as follows:

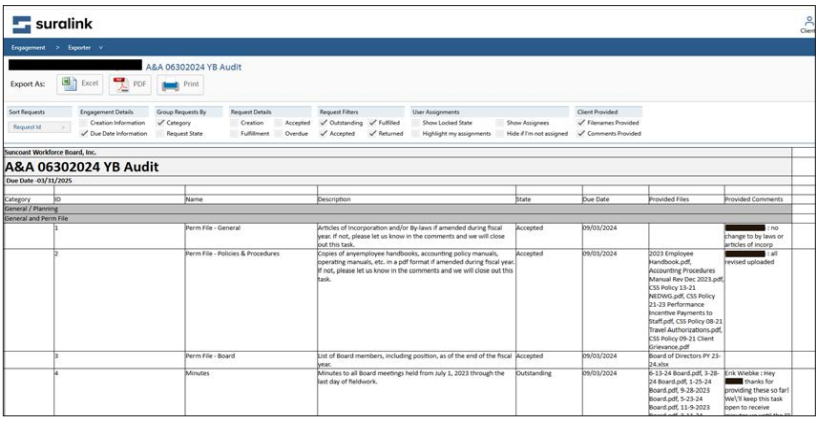
Centralized Repository of Request List Item Communications

Gone are the days of four different team members from your side working with four different team members from our side with numerous unique email chains requesting the same items. And then the next thing you know, you've provided the same file to your auditors three times and potentially may still get asked for it a fourth time! By shifting these communications to Suralink Engagements it allows all individuals with access to follow along the same conversation surrounding any follow-up questions on an audit request.

Request Assignment

Requests can be assigned to one or more specific users, providing for an increased ability to delegate audit responsibilities to the appropriate individuals and for users to easily filter for requests assigned to them. Requests also can be locked to specific users so only those with access may see the request and any comments or attached files.

Client Export List Status



Due Date Tracking

Each request is loaded with a specific due date to help your team prioritize the most impactful and/or timely items that will help facilitate the most seamless audit process possible.

Status View

Gone are the days of needing to request an updated open items list and waiting on your audit team to assemble and provide it. At any time, you are able to log into your Suralink account and view a real-time status update on the audit request list.

Subsequent Year Rollforward

One of the ways we work to improve the audit workflow year after year is how we handle additional requests and/or items needed annually, but not on the initial request list. Every year, when completing the audit, we archive the completed Suralink Engagement – inclusive of the "original" request list and any additional items/questions added – and are able to roll it forward to use as the starting point for next year's request list. This allows you to provide as much of the needed documentation on Day 1, which ultimately helps streamline the audit process and minimize the quantity of follow-up questions, therefore also minimizing disruptions to your day-to-day work!

II. Business Plan

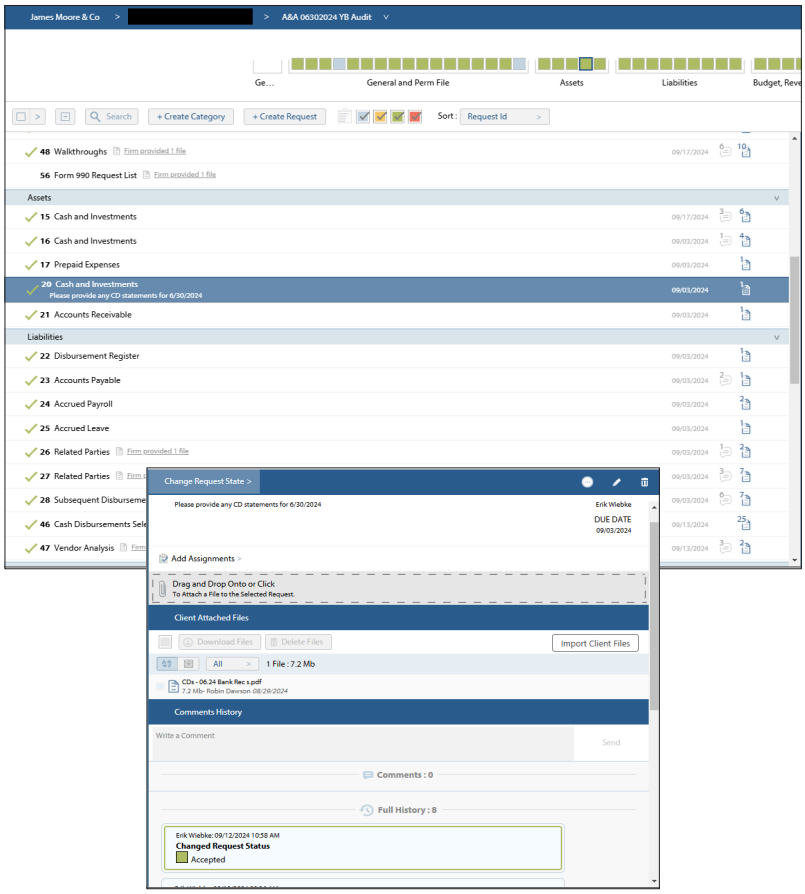
Technology and Your Audit

Weekly Status Calls

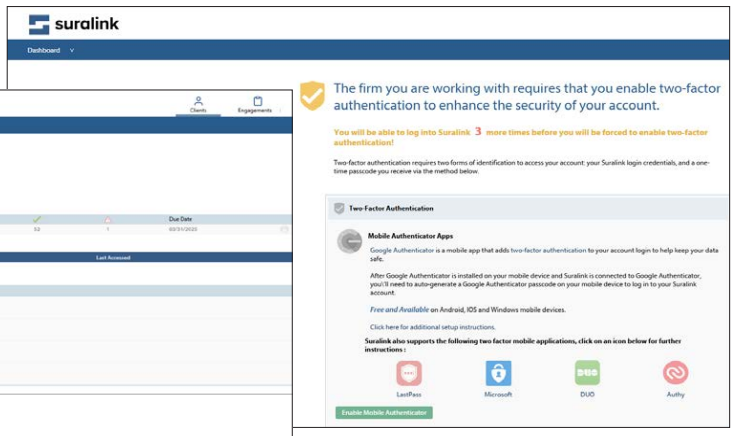
While not a direct tool in the Suralink Engagement, one of our best practices during audit fieldwork and the subsequent wrap-up phase is to schedule a weekly status call to address any questions in need of a conversation, discuss deliverables and projected completion timing, etc. Sometimes these calls may last five minutes or even be cancelled, but by having a standing call on the calendar every week, we've found this to be a great tool to keep everyone on the same page and leave no one in the dark on where we are in the grand scheme of things, whether it be you wanting to understand the status of the audit or us looking for the latest ETA on the last few outstanding items needed to complete the audit.

Overall, our implementation of Suralink Engagements has been a game-changer for our team and clients alike. We're confident we'll make your audit experience the smoothest it's ever been!

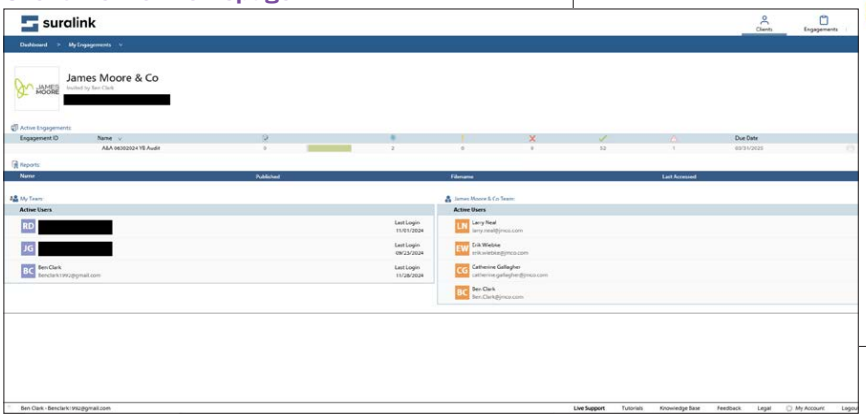
Views Within the Request List



Two-Factor Authentication



Client View of Homepage



II. Business Plan

Annual Comprehensive Financial Report

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

We will review the full Annual Comprehensive Financial Report with a focus on compliance with the ACFR guidelines in order to provide any specific feedback necessary to help ensure the Town continues to receive the Certificate of Achievement for Excellence in Financial Reporting. We understand the Town desires to begin printing the ACFR by June 15 and commit to ensure there is no delay in this requirement.

Management Letter

As you are aware, all audit firms are required to use the same language when issuing their audit reports; therefore, the major deliverables look virtually identical. Since many auditors may conduct their audits in similar and more traditional ways, there may be a lack of interest by the auditor in managing the client's financial and accounting activities more successfully.

In an effort to provide you with a more value-added audit, our service approach will have specific goals to provide constructive advice in a separate letter to management in the areas of corporate governance, operations, and performance.

To achieve these value-added objectives for your organization, our approach will require, among other things, that we gain some understanding of your organization beyond what is normally required by professional standards when conducting an audit.

Specifically, we are committed to, and will employ, the following concepts as part of our audit of your organization:

- **PROPER MINDSET – Audit engagement team members will place a high priority on identifying client needs, understanding how industry and economic condition affect strategic objectives, and being proactive in discussing matters beyond the financial audit.**
- **DEEPER UNDERSTANDING OF YOUR ORGANIZATION – Gaining an understanding of an audit client's business and internal controls is required under generally accepted accounting standards. However, these standards only require a minimal understanding be obtained, which is generally insufficient to identify opportunities for improvement in a client's operations. Consequently, our audit approach will be designed to gain a greater understanding of your organization, internal controls, and operating activities to achieve these objectives.**
- **USE OF TECHNOLOGY – We intend to continue to use, when feasible, IDEA, a practical and powerful data extraction software. This technology has the capability to obtain and analyze data from an organization's computer system. Such extraction techniques will be used to formulate more insightful management letter comments than through more traditional audit procedures.**

Through the foregoing approach, engagement team members can be proactive in their efforts to convert opportunities into specific recommendations that add value to the audit. During the engagement, the team members will carefully decide an action step to be taken for each idea or recommendation. The engagement team will discuss its ideas with management to finalize the recommendations for inclusion in our formal management letter.

A sample management letter follows.

INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA, OFFICE OF THE AUDITOR GENERAL

The Mayor and Town Commission,
Town of Pembroke Park, Florida:

Report on the Financial Statements

We have audited the financial statements of the Town of Pembroke Park, Florida (the Town), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated January 15, 2025.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Special-Purpose Financial Statements Performed in Accordance with *Government Auditing Standards*, and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 15, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address all findings and recommendations made in the preceding financial audit report, if applicable.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority for the primary government of the reporting entity is disclosed in Note 1 of the basic financial statements.

Financial Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the local governmental entity has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Town did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the Town's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units; therefore, we did note any such component units that failed to provide the necessary information, nor is any specific special district information required to be reported

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, fraud, waste, or abuse, that has occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and State granting agencies, the Mayor and Town Commission Members, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

James Moore & Co., P.L.

Daytona Beach, Florida
January 25, 2025

III. Cost of Services

EXTRAORDINARY only refers to our LEVEL OF SERVICE.

Providing a high level of value for the fees you pay is integral to our basic engagement philosophy. Although fees are important, they should not, in our opinion, be the sole factor in the selection of an audit firm for you. The choice of an accounting firm should always be made primarily on the basis of qualifications, capabilities, and commitment. We will spare no effort to find a common ground for providing quality services at a reasonable rate.

Our goal is to ensure your accounting needs are met in a manner one expects from a trusted advisor.

The proposed fees for the audit services are based on the assumption that the accounting records for your organization will be maintained in good condition and that assistance requested from your personnel will be provided in both a complete and timely manner.

Our total all-inclusive maximum fees for the engagement include all direct and indirect costs including all out-of-pocket expenses.

The Town's Fee Proposal form follows.

> *The James Moore staff are extremely knowledgeable and always responsive. Their professionalism is appreciated and respected not only by my team but also by other municipalities I have spoken with. I absolutely recommend James Moore.*
>
> **Bridgette A. Vaissiere**
> **Finance Director, City of Edgewater**

RFP 24-05– Auditing Services
FEE PROPOSAL FORM

Item NO.	DESCRIPTION	ANNUAL FEE
1	2023/24 Annual Town Audit	**$50,000**
2	2024/25 Annual Town Audit	**$52,000**
3	2025/26 Annual Town Audit	**$54,000**

TOTAL BASE TERM FEE PROPOSAL **$156,000**

OPTIONAL EXTENSIONS

Item NO.	DESCRIPTION	ANNUAL FEE
4	2026/27 Annual Town Audit	**$56,000**

A. Total All-Inclusive Maximum Price for fiscal years 2024, 2025, 2026, 2027.

B. Rates by Partner, Specialist, Supervisory and Staff Level Times and Hours Anticipated for Each.

C. Professional Services Expenses Included in the Total All-inclusive Maximum Price and Reimbursement Rates.

Please include a schedule of professional fees and expenses, as an attachment that supports the total all-inclusive maximum price.

D. Out-of-pocket Expenses Included in the Total All-inclusive Maximum Price and Reimbursement Rates.

Please include all estimated out-of-pocket expenses should be included. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

E. Rates for any Additional Professional Services.

TOTAL FEE PROPOSAL INCLUDING OPTIONAL EXTENSIONS **$212,000**

THE ABOVE AMOUNTS INCLUDE SALARY COST, FRINGE BENEFITS, OVERHEAD, OPERATING MARGIN AND PROFIT, AND ALL DIRECT AND INDIRECT EXPENSES.

PLEASE INCLUDE ABOVE ANY OTHER POTENTIAL ADDITIONAL SERVICES THAT MAY BE REQUIRED AND ASSOCIATED COSTS.

Authorized Signature	121 Executive Circle Address
Zach Chalifour, Partner Printed Name & Title	Daytona Beach, FL 32114 City State, Zip Code
James Moore & Co., P.L. Company	386.257.4100 Telephone No.
1/13/25 Date	386.252.0209 Fax No.

AUDITING SERVICES

FEE PROPOSAL BREAKDOWN FORMS

STANDARD HOURLY RATE SCHEDULE

POSITION	HOURS/QUANTITY	FULLY BURDENED HOURLY RATE	EXTENDED AMOUNT
Partner	45	$300	$13,500
Director/Senior Manager	80	$225	$18,000
Supervisor	115	$175	$20,125
Senior/Assoc. Accountant	100	$125	$12,500
IT Specialist	10	$225	$2,250
Administrative	5	$100	$500

DESCRIPTION OF SERVICE	AMOUNT
Issuance of the following as the Town's Independent Auditor:	
1. "Consent and Citation Expertise"	$2,000-$10,000*
2. "Comfort Letter"	$2,000-$10,000*
Fee per scope of service.	

THE ABOVE AMOUNTS INCLUDE SALARY COST, FRINGE BENEFITS, OVERHEAD, OPERATING MARGIN AND PROFIT, AND ALL DIRECT AND INDIRECT EXPENSES.

Authorized Signature	121 Executive Circle Address
Zach Chalifour, Partner Printed Name & Title	Daytona Beach, FL 32114 City, State, Zip Code
James Moore & Co., P.L. Company	386.257.4100 Telephone No.
1/13/25 Date	386.252.0209 Fax No.

III. Cost of Services

A. Total All-Inclusive Maximum Price for Each Year

FISCAL YEAR ENDING	ANNUAL FEE
September 30, 2024	$50,000
September 30, 2025	$52,000
September 30, 2026	$54,000
September 30, 2027	$56,000

B. Rates and Hours by Position

POSITION	HOURLY RATES	HOURS	TOTAL
Partner	$300	45	$13,500
Director/Senior Manager	$225	80	$18,000
Supervisor/Senior Accountant	$175	115	$20,125
Associate Accountant	$125	100	$12,500
IT Specialist	$225	10	$2,250
Administrative	$100	5	$500
Subtotals	-	355	$66,875
Discount			($16,875)
Total			**$50,000**

C. Professional Services Expenses

Our total all-inclusive maximum fees for the engagement include all direct and indirect costs including all out-of-pocket expenses.

D. Out-of-Pocket Expenses included in Price and Rates

Our total all-inclusive maximum fees for the engagement include all direct and indirect costs including all out-of-pocket expenses.

E. Rates for Additional Professional Services

Your team will reach out routinely throughout the year to discuss new accounting issues or significant transactions. Because we value consistent communication, we consider these routine consultations to be included in the scope of the proposed fees. Additionally, these fees are inclusive of periodic meetings with your management conducted outside the time encompassed by the proposed audit schedule.

If you would like to engage James Moore for a larger project, we will render a billing for such services at an amount or rates agreed upon prior to the beginning of the engagement. Hourly rates for these services are provided in Section B (above).

IV. Corporate Experience and Capacity

About James Moore

Every day you go above and beyond.
So do we.

We Are Moore

As in, James Moore. But also as in, we exceed expectations in ways other accounting practices can't. Delivering more for our clients is always how we've conducted business. That's what led James "Jim" F. Moore to launch our firm in 1964. And we're proud to carry on that legacy today.

Satisfaction Guaranteed

(Yours, not ours.)

Our aim is to make clients as happy and satisfied as possible. But doing that means not being satisfied with our level of accounting knowledge or the amount of services we provide. It's a commitment to bettering ourselves. To go above and beyond every day. Just like you.

OFFICES

Back in the day, we were a sole proprietorship. Since then, we have steadily grown into a regional accounting firm with offices in:

- Daytona Beach
- DeLand
- Gainesville
- Ocala
- Tallahassee

JAMES MOORE & CO.

- Licensed as a Florida certified public accounting firm
- Professional Limited Liability Company
- FEID: 59-3204548
- Founded in 1964
- For 60 years, our firm's primary focus has been on serving the needs of clients and helping them achieve their goals (and by and large, we've succeeded!)

OUR PEOPLE

- Professional, highly skilled, and unique individuals (they're also our primary asset)
- Focused on creating exceptional career opportunities for our people (when they grow, we grow!)
- Recruited from local universities who graduated in the top 25% of their graduating class
- An equal employment opportunity company with a culturally and ethnically diverse workforce

SERVICES

- Assurance
- CFO Consulting
- Data Analytics
- HR Solutions
- Outsourced Accounting Services
- Tax Planning and Compliance
- Technology Solutions
- Transition Planning
- Wealth Management

IV. Corporate Experience and Capacity

About James Moore

Firm Affiliations and Awards

When you hire James Moore, regional firm service comes with big firm backup. Our affiliations and memberships provide us with resources and networks around the world. So we keep our knowledge up to date and can reach out to additional experts whenever it will benefit you.

Statewide Affiliation

James Moore is a member of the Florida Institute of Certified Public Accountants (FICPA), as well as various other trade associations related to the industries we serve.

National & International Affiliations

Our firm is a member of the American Institute of Certified Public Accountants (AICPA). In addition, James Moore is a member of AGN International, an association of independent accounting firms represented in more than 80 nations around the world, complementing our ability to serve our clients. This affiliation provides access to a wide array of resources, management tools, educational opportunities, and professional experience. Our connection with AGN International enhances our ability to support and better serve our clients through a continuous exchange of information and resources.

Governmental Organizations

James Moore is a member in good standing of the following governmental accounting organizations. **Our Daytona Beach and Tallahassee offices played a pivotal role in starting the Big Bend and Volusia/Flagler Chapters of the FGFOA:**

- AICPA Governmental Audit Quality Center
- FICPA State and Local Government Section
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)
- Florida League of Cities
- Various local chapters of the Florida League of Cities and the FGFOA

Recognitions aren't about giving ourselves a pat on the back. They're about serving you as best we can. That said, our dedication to personal service has caught the attention of the industry. We're extremely humbled by the recognition and inspired to live up to it every day.

- Named by *Forbes Magazine* as one of **America's Top Recommended Tax & Accounting Firms** since 2020.
- *Accounting Today* named James Moore the #1 **Best Firm for Women** in 2020 and a **Best Accounting Firm to Work For** multiple times since 2015.
- Recognized as a **Best Firm for Women** and a **Best Firm for Equity Leadership** by the Accounting MOVE Project.
- *Florida Trend* has ranked James Moore as one of the **Top 25 Accounting Firms in Florida** since 2014.
- *INSIDE Public Accounting* recognized James Moore as a **Best of the Best Firm**, a **Top 200 Firm** since 2010 (14 years running!), and a **Fastest Growing Firm** multiple times since 2019.

IV. Corporate Experience and Capacity

About James Moore

James Moore Gold: Our Approach to Service Delivery

At James Moore, you'll see our commitment to outstanding service in every aspect of our work. It's in the big things, like delivering accurate financial statements. It's in the little things, like returning your phone call right away. And with James Moore Gold, our time-tested consistent approach to service, we can ensure quality across the board.

Communication – We return emails and voicemails within 24 hours. You'll have a dedicated team member as the main point of contact, we'll also ensure you meet each member of the team in person.

Planning – Our engagements begin with a smooth transition plan that educates our team, applies fresh perspective, and mitigates incorrect assumptions. At the end of this phase we move ahead with a deep understanding of your past, present, and future operations.

Implementation – *Lean Six Sigma* is a core component of how we work. This approach improves service and timeliness by eliminating waste from our processes, ultimately resulting in a more meaningful and impactful engagement that takes less time, without jeopardizing quality.

Technology – James Moore leverages technology to the fullest extent. From the industry-leading technical software (CCH ProSystem Fx and CCH Axcess), to video conferencing and file transfer tools used to manage communications, we maintain enterprise level technology comparable to national firms.

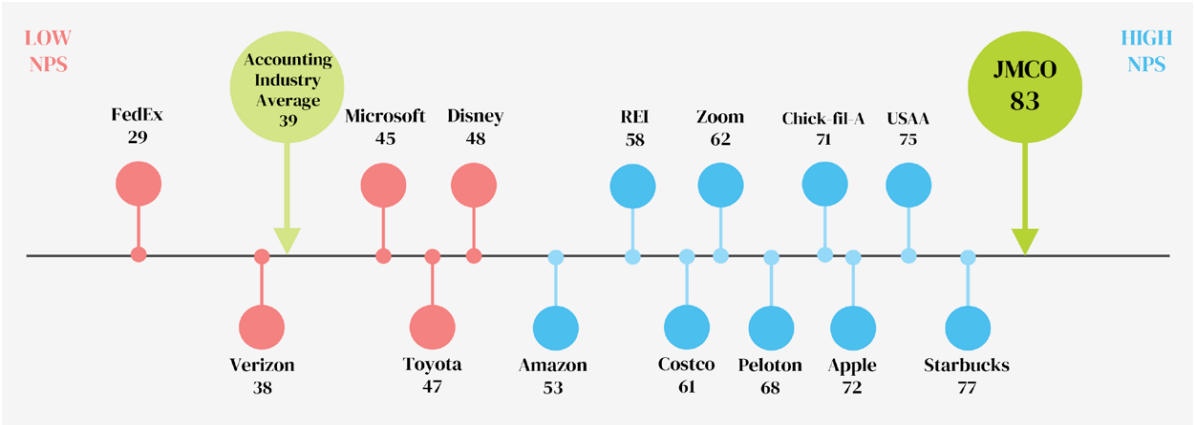
Security – To defend against data breaches and cyber attacks, data security and protection are a top priority. We work with Microsoft to ensure our IT team carries the highest levels of certification available. It's our way of making sure we have the most up-to-date knowledge of Microsoft products and systems.

Continuous Feedback – We initiate periodic meetings to communicate our results, to ensure we're meeting your expectations, and to make any necessary adjustments to the engagement. We care to know how you're doing, how we're doing, and what we can do to serve you even better.

Technical Expertise and Personal Service – The Best of Both Worlds

We're much more than just a compliance shop; we're focused on the entire picture of your operations – addressing your overall organization goals as well as your audit and accounting matters. With James Moore, you get a stellar combination of client service, technical knowledge, and world-class expertise with the accessibility you'd expect from a local service provider.

While our expertise speaks for itself, it's our commitment to client service that sets us apart. But don't just take our word for it...*a recent survey found that our clients are more than twice as likely than the industry average to recommend us to their friends and colleagues.* This is according to our Net Promoter Score (NPS) – a leading indicator of customer experience and business growth recognized around the world.



Source: NICE Satmetrix U.S. Consumer 2022 Net Promoter Benchmarks

IV. Corporate Experience and Capacity

Offices and Staffing

5 STATEWIDE LOCATIONS & GROWING

Your engagement will be staffed by eight full-time professionals from our government services team, with our Daytona Beach office serving as the base office for the engagement staffing and issuance of our audit reports. Our firm utilizes a cross-office industry-centered approach that allows us to assign team members based on specialized expertise instead of location. Our use of technology improves our processes, sparking efficiency and collaboration... and providing the best outcome for you!

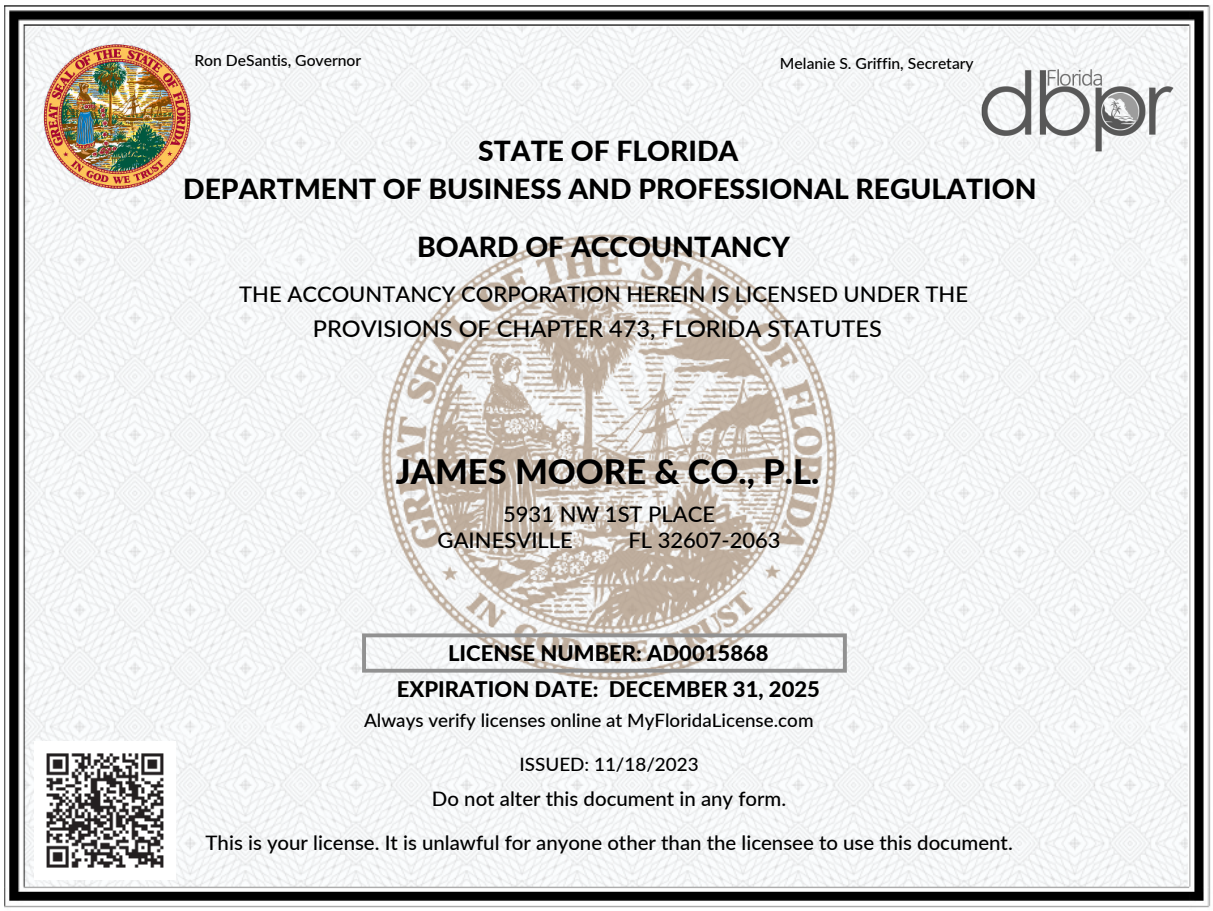
	FIRMWIDE	DAYTONA BEACH	DELAND	GAINESVILLE	OCALA	TALLAHASSEE
Members (Partners)	20	5	1	11	1	2
Directors & Managers	49	16	2	24	2	5
Accounting Staff	84	22	7	30	8	17
Outsourced Accounting Staff	44	4	1	24	3	12
Technology Services Staff	28	5	1	19	2	1
Administrative Staff	49	8	5	24	6	6
Total	**274**	**60**	**17**	**132**	**22**	**43**
Government Audit Staff	60	13	4	29	5	9
CPAs	77	23	1	34	4	15

IV. Corporate Experience and Capacity

License to Practice in the State of Florida

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

James Moore has provided continuous auditing services for governmental organizations for 60 years.



Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

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

LICENSE NUMBER: AD0015868
EXPIRATION DATE: DECEMBER 31, 2025
Always verify licenses online at MyFloridaLicense.com

ISSUED: 11/18/2023
Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

IV. Corporate Experience and Capacity

Continuing Professional Education

James Moore provides extensive training programs to ensure our staff obtains the best Continuing Professional Education (CPE) possible. James Moore University was created in 1999 to develop structure and standardization of CPE based on an individual's public accounting experience, level, area of concentration, and office location. If individuals are involved in nonprofit or government accounting, a significant percentage of their CPE is attained in relevant nonprofit/government accounting courses.

The members of James Moore elected a Board of Trustees for James Moore University consisting of the Managing Partner and Partner-in-Charge of Accounting and Auditing, Tax, Technology Solutions Consulting, and Outsourced Accounting with the provision that each of the firm's offices must have representation. Annually, a Chairman of the Board is elected by the firm's members. The Board has set certain goals for James Moore University, as follows:

Continuing Goals:

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

Long-Term Goals:

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

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

IV. Corporate Experience and Capacity

Continuing Professional Education

At James Moore, our contributions to your success can go far beyond your routine accounting and financial reporting needs. With decades of experience helping government entities of all sizes, our team has the knowledge you need as your organization goes through the many stages of its journey. James Moore provides a variety of informational articles, tools, and webinar sessions to educate management and staff and keep organizations informed of important developments. A majority of the training offered to our clients is eligible for Continuing Professional Education credits.

When James Moore launched its first Government Summer CPE Series, there were nearly 1,500 participants. With such an enthusiastic response from participants, we established it as an annual program. Every year we provide no-cost government CPE in the form of live webinars that address the concerns you face.

Our 2024 series consisted of the following sessions covering a variety of topics:

- **Out-of-the-Box Solutions: Fighting the Accounting and Human Resources Talent Shortage**
  Presented by Zach Chalifour, your Lead Partner
- **GASB Update 2024**
  Presented by James Halleran, your Consulting Partner
- **Gone in 60 Seconds – A Cybersecurity Reality Check**
- **Financial Reporting Challenges**
  Presented by Brendan McKitrick, your IT Audit Director

Each year we update our webinar series based on current events and what is important to governmental entitles related to accounting and auditing topics.

Our Government CPE Series is offered as convenient summer webinars, allowing you to participate from any location.

Insights By James Moore

Insights By James Moore (https://www.jmco.com/insights/) is our firm's informational portal that features current webinars and webinar recordings, guides, articles, and whitepapers ranging from current legislation to industry-specific news.

There are no fees associated with attending these webinars or reviewing these publications.

IV. Corporate Experience and Capacity

Conflicts of Interest

I, Zach Chalifour, as a Partner of James Moore & Co., P.L. ("James Moore"), hereby certify that no member of James Moore's ownership, management, or staff currently have a vested interest which might be considered a conflict of interest with the Town of Pembroke Park.

Zach Chalifour, CPA
Partner

SUBSCRIBED AND SWORN before me this 13th day of January 2025, by Zach Chalifour, who is personally known to me to be the for the Firm.

Notary Public: Jennifer Webster

My Commission Expires: 10/18/2026

Notary Stamp:

JENNIFER WEBSTER
MY COMMISSION # HH 313059
EXPIRES: October 18, 2026

IV. Corporate Experience and Capacity

Independence

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

The firm and the employees to be assigned to your engagement are independent with respect to the Town of Pembroke Park, as defined by generally accepted auditing standards in the United States of America and Government Auditing Standards as promulgated by the GAO.

We agree to notify you of any professional relationships entered into during the period of this engagement that could affect our independence.

Proof of Insurance

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

Producer - Marsh USA, LLC
Policy Date is from 11/27/2024 through 11/26/2025

General Commercial Liability Insurance:
Each Occurrence..... $2,000,000
Aggregate $4,000,000

Excess/Umbrella Liability:
Each Occurrence.....$5,000,000

Automobile Liability Insurance:
Each Occurrence.....$1,000,000

Producer - Marsh USA, LLC
Policy Date is from 8/8/2024 through 8/7/2025

Professional Liability Insurance:
Each Occurrence.....$5,000,000
Annual Aggregate.....$5,000,000

Producer - Arthur J. Gallagher Risk Management Services, LLC
Policy Date: 12/9/2024 through 12/8/2025

Workers' Compensation Insurance
Bodily Injury by Accident.....$1,000,000 each accident
Bodily Injury by Disease .....$1,000,000 each employee
Bodily Injury by Disease .....$1,000,000 policy limit

IV. Corporate Experience and Capacity

Proof of Insurance

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 11/27/2024

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

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

PRODUCER Marsh USA LLC 30 South 17th Street Philadelphia, PA 19103 CN102609185-BOP-ALL-24-25	**CONTACT NAME:** **PHONE (A/C, No, Ext):** **FAX (A/C, No):** **E-MAIL ADDRESS:**
	INSURER(S) AFFORDING COVERAGE — **NAIC #**
INSURED James Moore & Co. P.L. 5931 Nw 1st Pl Gainesville, FL 32607-2063	**INSURER A :** Valley Forge Insurance Co — 20508 **INSURER B :** Continental Casualty Company — 20443 **INSURER C :** N/A — N/A **INSURER D :** **INSURER E :** **INSURER F :**

COVERAGES **CERTIFICATE NUMBER:** CLE-007301831-01 **REVISION NUMBER:** 0

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	X **COMMERCIAL GENERAL LIABILITY** [ ] CLAIMS-MADE [X] OCCUR X General liability (BOP) GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY [ ] PRO-JECT [ ] LOC OTHER:			B 7092907642	10/31/2024	10/31/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 2,000,000 $ 1,000,000 $ 10,000 $ 2,000,000 $ 4,000,000 $ 4,000,000
A	**AUTOMOBILE LIABILITY** ANY AUTO OWNED AUTOS ONLY [ ] SCHEDULED AUTOS X HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			B 7092907642 Auto liability (BOP)	10/31/2024	10/31/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
B	X **UMBRELLA LIAB** [X] OCCUR **EXCESS LIAB** [ ] CLAIMS-MADE DED X RETENTION $ 10,000			B 7092907656	10/31/2024	10/31/2025	EACH OCCURRENCE AGGREGATE	$ 5,000,000 $ 5,000,000
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					[ ] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ $ $

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

CERTIFICATE HOLDER

James Moore & Co
5931 NW 1st PL
Gainesville, FL 32607

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Marsh USA LLC

© 1988-2016 ACORD CORPORATION. All rights reserved.

ACORD 25 (2016/03) **The ACORD name and logo are registered marks of ACORD**

IV. Corporate Experience and Capacity

Proof of Insurance

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 08/08/2024

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

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

PRODUCER Marsh USA LLC 30 South 17th Street Philadelphia, PA 19103 CN102609185--Prof-24-25	**CONTACT NAME:** **PHONE (A/C, No, Ext):** **FAX (A/C, No):** **E-MAIL ADDRESS:**
	INSURER(S) AFFORDING COVERAGE — **NAIC #** **INSURER A :** Navigators Specialty Insurance Company — 36056
INSURED James Moore & Co. P.L. 5931 Nw 1st Pl Gainesville, FL 32607-2063	**INSURER B :** **INSURER C :** **INSURER D :** **INSURER E :** **INSURER F :**

COVERAGES **CERTIFICATE NUMBER:** CLE-007243483-02 **REVISION NUMBER:** 0

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	
	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PRO-JECT LOC OTHER:						EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ $ $ $ $ $
	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY SCHEDULED AUTOS HIRED AUTOS ONLY NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ $ $ $
	UMBRELLA LIAB OCCUR **EXCESS LIAB** CLAIMS-MADE DED RETENTION $						EACH OCCURRENCE AGGREGATE	$ $
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ $ $
A	Professional Liability			DN24APLZ0BN5QIC	07/05/2024	07/05/2025	Limits: Deductible:	5,000,000 300,000

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

CERTIFICATE HOLDER	**CANCELLATION**
James Moore & Co 5931 NW 1st PL Gainesville, FL 32607	**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** Marsh USA LLC

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IV. Corporate Experience and Capacity

Proof of Insurance

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 12/9/2024

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

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

PRODUCER Arthur J. Gallagher Risk Management Services, LLC 501 Riverside Ave Ste 1000 Jacksonville FL 32202 License#: 0D69293 JAMEMOO-06	**CONTACT NAME:** Stephanie Meehan **PHONE (A/C, No, Ext):** 904-421-4339 **FAX (A/C, No):** 904-634-1302 **E-MAIL ADDRESS:** stephanie_meehan@ajg.com
INSURED James Moore & Co., P.L. 5931 NW 1st Place Gainesville FL 32607	**INSURER(S) AFFORDING COVERAGE** / **NAIC #** **INSURER A :** Technology Insurance Company, Inc — 42376 **INSURER B :** **INSURER C :** **INSURER D :** **INSURER E :** **INSURER F :**

COVERAGES **CERTIFICATE NUMBER:** 83902552 **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	
	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PRO-JECT LOC OTHER:						EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ $ $ $ $ $
	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEDULED AUTOS NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ $ $ $
	UMBRELLA LIAB OCCUR **EXCESS LIAB** CLAIMS-MADE DED RETENTION $						EACH OCCURRENCE AGGREGATE	$ $
A	**WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		TWC4488256	10/31/2024	10/31/2025	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000

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

CERTIFICATE HOLDER	**CANCELLATION**
For Information Only	**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** Stephanie Meehan

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IV. Corporate Experience and Capacity

Financial Stability

James Moore & Co., P.L. has been in business for 60 years and is in sound financial condition. Our financial stability allows us to invest heavily in our service management system to maintain high levels of efficiency and accountability. It also means we're able to grow our workforce as needed. While our current staff is enough to serve all of our existing clients, we continue to hire new personnel on a regular basis. So as our workload continues to increase, our firm stays ready to provide the highest level of client service.

The bottom line–**we always will have the ability to complete the work required by the Town.**

Summarized Financial Information

BY THE NUMBERS

- $44.3M Revenues
- $4.7M Assets
- 274 Employees
- 5 Offices

Our workforce is 270+ employees strong with 8% growth every year since 2013

STEADY GROWTH

60 YEARS OF REGIONAL STABILITY

- Largest Accounting firm in the North Central Florida Region
- Top Accounting Firms statewide by *Florida Trend* Magazine
- Top 200 Firm in the US by *Inside Public Accounting*

LOCAL OWNERSHIP

RELIABLE TEAM

20 Partners with a combined 440+ years of tenure at JMCO

Maintaining insurance coverage for workers' compensation, general commercial liability, and professional liability

SECURELY COVERED

Our firm is a loyal customer of Ameris Bank

IV. Corporate Experience and Capacity

Peer Review Overview

Quality Control

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

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

James Moore is a member of the Center for Audit Quality of the AICPA, and participates in the AICPA Peer Review Program triennially. Peer Review has been the accounting profession's self-regulatory program since 1977, and we have participated in the peer review process since its initial year–long before it was required. The reviews are conducted by other certified public accounting firms and examine our systems of quality control for the accounting and auditing practice. Requirements under the Peer Review Program are stringent and provide for minimum standards in the following areas:

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

James Moore has successfully completed 16 triennial peer reviews with no letters of comment or deficiencies ever reported. Our 16th peer review report, dated April 23, 2024, is found on the following page.

You will see our peer review notes a "pass" rating, which is the best rating awarded. This peer review included a review of nonprofit and governmental engagements.

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

IV. Corporate Experience and Capacity

Peer Review Report

WARREN, STONE & ASSOCIATES, LLC

CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

Report on the Firm's System of Quality Control

April 23, 2024

To the Members of
James Moore & Co., P.L.
and the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. (the firm) in effect for the year ended October 31, 2023. 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. 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control 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, and audits of employee benefit plans.
As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Moore & Co., P.L. in effect for the year ended October 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail*. James Moore & Co., P.L. has received a peer review rating of *pass*.

Warren, Stone & Associates, LLC

Warren, Stone & Associates, LLC

PO BOX 660008 | ATLANTA, GEORGIA 30366 | (P) 404-816-1436 | (F) 404-816-2136 | WWW.WARRENSTONECPA.COM
MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND THE GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

IV. Corporate Experience and Capacity

State or Federal Desk Reviews and Field Reviews

The firm has had no reports or records of substandard work.

There have been no federal or state desk reviews or field reviews of its audits within the last three years or in the history of the firm.

Disciplinary Actions

There have been no disciplinary actions taken or pending against the firm or any partners or employees of the firm by state regulatory bodies or professional organizations within the last three years or in the history of the firm.

Litigation Summary

James Moore has never been the subject of a lawsuit and has no pending litigation or proceedings in regard to auditing services provided by the firm.

Engagement Withdrawal

The firm has not voluntarily withdrawn prior to the agreed contract expiration date for any governmental engagement. The majority of early terminations in recent years have taken place on a mutual basis due to our relationship shifting from the external auditor to serving the government as part of the internal finance team on a contract basis.

V. Specialized Expertise of Team Members

Proposed Team Organizational Structure

We believe successful engagement performance requires a strong, functional team. Our approach to selecting an engagement team is based on the need for close coordination, carefully-defined responsibilities, open lines of communication, and constant quality control throughout the engagement. We hire the best from around the state, bringing value to our partnership with clients. Your engagement will be **staffed by eight full-time, licensed certified public accountants**. All members have extensive experience serving related entities.

The proposed engagement team is as follows, with their résumés on the subsequent pages.

V. Specialized Expertise of Team Members

Résumés

Zach Chalifour, CPA | Lead Partner

With 15+ years of experience, Zach's primary focus has been on rendering services for government entities with budgets ranging from less than $1 million to over $1 billion, including those that receive annual federal and state assistance subject to OMB Uniform Guidance and the Florida Single Audit Act in excess of $100 million.

The leader of our firm's Assurance Service Line and our Government Services Team, Zach has worked with numerous clients to assist in the early implementation of new GASB standards, and has led the team providing ARPA reporting and compliance services to nearly 50 governments across the country. Zach also brings a unique perspective to the audit environment based on his inside working knowledge of local government finance, having served as the contract Finance Director for the City of Lake Helen since early 2019.

Zach has spoken at the FGFOA Conference and School of Government Finance, various local FGFOA chapters, and conducted several webinars on topics addressing single audits and the Uniform Guidance, GASB standard updates, internal control best practices, and various other topics. Zach is an ACFR reviewer for the GFOA.

Education

- Master of Accountancy, Stetson University
- Bachelor of Business Administration in Accounting Information Systems, Stetson University

Affiliations

- American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- Florida Institute of Certified Public Accountants (State & Local Government Section)
- Government Finance Officers Association (ACFR Reviewer)
- Florida Government Finance Officers Association (Planning Conference Committee and Instructor)
- Space Coast Chapter of the FGFOA
- Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- Florida League of Cities
- Northeast Florida League of Cities
- Space Coast League of Cities
- Volusia League of Cities
- Leadership Daytona (Class of XXXV)
- Junior Achievement of Volusia County
- Volusia Honor Air Flight VI Guardian
- Volusia Young Professionals Group
- Daytona Beach Quarterback Club (Past Captain)

License/CPE

- CPA License #AC40203
- CPE Hours (3 years): 428

Relevant Experience

Municipalities

- Astatula
- Bunnell
- Cape Canaveral
- Chattahoochee
- Cedar Key*
- Chiefland
- Cross City
- DeBary
- DeLand
- Edgewater
- Grand Ridge
- Green Cove Springs
- Greensboro
- Greenville
- Hampton
- Havana
- High Springs
- Hilliard
- Indian Shores
- Inglis
- Interlachen
- Jacksonville*
- Lake City
- Lake Helen*
- Lynn Haven
- Madeira Beach
- Malabar
- Melbourne Beach
- Mexico Beach
- New Smyrna Beach
- Ormond Beach
- Palm Coast
- Port Orange
- St. Augustine Beach
- St. Pete Beach
- Starke
- Titusville
- Welaka
- Winter Park
- Yankeetown

Counties

- Baker
- Bradford
- Clay
- Gilchrist
- Glades
- Levy
- Liberty
- Nassau*
- Putnam
- St. Johns
- St. Lucie
- Union
- Volusia
- Wakulla

Other Government Organizations

- Clay County Dev. Authority
- Clay County Utility Authority
- Florida Governmental Utility Authority
- Florida PACE Funding Agency, Inc.
- Halifax Area Advertising Authority
- New River Solid Waste Association
- North Florida Broadband Authority
- Northeast Florida Regional Council
- Northwest Florida Water Mgmt. District
- River to Sea TPO
- South Walton County Mosquito Control Dis.
- Southeast Volusia Advertising Authority
- Southwest Florida Water Mgmt. District
- Space Coast TPO
- St. Johns County Housing Finance Auth.
- St. Johns County Industrial Dev. Auth.
- St. Johns River Water Mgmt. District
- St. Lucie West Services District
- Volusia County Industrial Dev. Auth.
- West Volusia Hospital Authority
- West Volusia Tourism Advertising Authority

**special engagement*

V. Specialized Expertise of Team Members

Résumés

James Halleran, CPA | Consulting Partner

James has 30 years of experience providing accounting and consulting services for nonprofit organizations and government entities. He is a key member of our firm's Government and Nonprofit Services Teams.

James's experience includes a wide range of assignments with an emphasis on nonprofit and governmental auditing. During his tenure with the firm, James has been involved with nonprofit organizations that receive state and federal financial assistance subject to Government Auditing Standards, Florida Single Audit Act and with OMB Uniform Grant Guidance. He has performed consulting services in the area of internal controls, agreed-upon procedures, and system design. In addition, he has performed internal inspections and external peer reviews for the firm in accordance with peer review requirements.

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

Education

- Master of Science in Taxation, University of Central Florida
- Bachelor of Science, Business Administration, Major in Accounting, University of Central Florida

Affiliations

- American Institute of Certified Public Accountants (Member of the Not-For-Profit Section and Government Audit Quality Center)
- Florida Institute of Certified Public Accountants (Instructor and Past Steering Committee of the State & Local Government Section)
- Government Finance Officers Association (ACFR Reviewer)
- Florida Government Finance Officers Association (Technical Resource Committee and Instructor)
- Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- Florida League of Cities
- Northeast Florida League of Cities
- Space Coast League of Cities
- Volusia League of Cities
- United Way of Volusia and Flagler Counties, Inc. (Past Chair and Treasurer)
- Rotary Club of Daytona Beach (Past Treasurer)
- One Voice for Volusia
- Port Orange/South Daytona Chamber of Commerce (Past Board Member)
- Leadership Port Orange/South Daytona Chamber Alumni

License/CPE

- CPA License #AC0027856
- CPE Hours (3 years): 532

Relevant Experience

Municipalities

- Astatula
- Avon Park
- Bunnell
- Cape Canaveral
- Chattahoochee
- Chiefland
- Crescent City
- Daytona Beach
- Daytona Beach Shores
- DeLand
- Edgewater
- Gainesville*
- Hampton
- Havana
- High Springs
- Hilliard
- Holly Hill
- Indian Shores
- Interlachen
- Lynn Haven
- Melbourne Beach
- Midway
- New Smyrna Beach
- Newberry
- Ormond Beach
- Palm Coast
- Pomona Park
- Port Orange
- South Daytona
- St. Augustine Beach
- Starke
- Titusville
- Welaka
- Winter Park

Counties

- Baker
- Bradford
- Clay
- Flagler
- Gilchrist
- Glades
- Levy
- Liberty
- Putnam
- St. Johns
- St. Lucie
- Union
- Volusia
- Wakulla

Other Government Organizations

- Bradford County Development Authority
- Clay County Development Authority
- Clay County Utility Authority
- Florida Governmental Utility Authority
- Florida PACE Funding Agency, Inc.
- Halifax Area Advertising Authority
- Indian River Lagoon Council
- Northeast Florida Regional Council
- Northwest Florida Water Management District
- River to Sea Transportation Planning Organization
- Seacoast Utility Authority
- Southeast Volusia Advertising Authority
- Southeast Volusia Hospital District
- Southwest Florida Water Management District
- Space Coast Transportation Planning Organization
- St. Johns River Water Management District
- St. Lucie West Services District
- Volusia Council of Governments
- West Volusia Tourism Advertising Authority
- West Volusia Hospital Authority

**special engagement*

V. Specialized Expertise of Team Members

Résumés

Mark Payne, CPA | Quality Control Review Partner

Mark has over 30 years of experience as a certified public accountant in the states of Florida and Georgia, providing accounting and consulting services to nonprofit organizations, professional associations and governmental agencies. He is the Partner-In-Charge of the firm's Tallahassee office.

Mark has extensive knowledge of OMB Uniform Grant Guidance and has been intricately involved with audits of governmental entities and nonprofit organizations that receive state and federal financial assistance subject to Government Auditing Standards. His detailed knowledge of Federal and State tax compliance has made him a firm-wide resource when questions arise regarding nonprofits and accounting.

Mark is an active speaker throughout Florida and the southeast, addressing topics related to the Federal Uniform Grant Guidance, internal controls, nonprofit board development, financial management, and reviewing financial statements. He is a member of several professional associations, including the Institute for Nonprofit Innovation and Excellence where he serves as a board member and the United Partners for Human Services, Inc.

Education
- Bachelor of Science, Accounting and Finance, Florida State University

Affiliations
- American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- Florida Institute of Certified Public Accountants
- Georgia Society of Certified Public Accountants
- Government Finance Officers Association
- Florida Government Finance Officers Association
- The Institute for Nonprofit Innovation and Excellence (Board Member)
- United Partners for Human Services, Inc. (Board Member)

License/CPE
- CPA License #AC0027048
- CPE Hours (3 years): 342

Relevant Experience

Municipalities
- Cape Canaveral
- Carrabelle
- DeLand
- Fernandina Beach
- Grand Ridge
- Greensboro
- Lynn Haven
- Midway
- Sopchoppy
- St. Marks

Counties
- Baker
- Gilchrist
- Levy
- Union
- Volusia
- Wakulla

Other Government Organizations
- Florida Governmental Utility Authority
- Northwest Florida Water Management District
- Southwest Florida Water Management District
- St. Johns River Water Management District

Education
- Belmont Academy
- Byrneville Elementary School, Inc.
- Citrus MYcroSchool of Integrated Academics and Technologies, Inc.
- The Foundation for Leon County Schools, Inc.
- Lone Star MYcroSchool, Inc. DBA Lone Star High School
- MYcroSchool - Gainesville; Jacksonville; Pinellas
- New Road to Learning, Inc.
- School for Accelerated Learning and Technologies, Inc.
- School for Integrated Academics and Technologies (SIATech) - Gainesville; Jacksonville; Miami-Dade
- School of Arts and Science Foundation, Inc.
- Taylor County Education Foundation, Inc.
- Seaside School Foundation, Inc.
- The Seaside School, Inc.
- Wakulla's Charter School of the Arts, Science and Technology, Inc.
- World Class Schools of Leon County, Inc.

V. Specialized Expertise of Team Members

Résumés

Brendan McKitrick, CPA, CISA | IT Audit Director

Brendan has 15 years of experience in the accounting industry. Brendan is skilled in managing and monitoring the audit process, including planning meetings, testing, risk assessment, evaluation, and developing the engagement approach. In addition to directing financial statement audits for a wide variety of clients, Brendan stays current on technology related audit standards and provides IT assessments, risk assessments, IT general controls, application controls, data extraction, and related IT consulting services for his clients.

Brendan has co-presented on FGFOA webinars about GASB 87: Leases and GASB 96: Subscription Based Information Technology Arrangements (SBITA). He also presented on Protective Measure ITGC and SOC Reporting for the Higher Education James Moore webinar series.

As a result of his experience serving related entities, Brendan serves as an integral member of the firm's Government and Higher Education Services Teams.

Education

- Master of Science, Information Systems and Operations Management, University of Florida
- Bachelor of Science, Accounting, University of Florida

Affiliations

- American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- Florida Institute of Certified Public Accountants (State & Local Government Section)
- Government Finance Officers Association
- Florida Government Finance Officers Association
- North Central Chapter of the FGFOA (Instructor)
- Florida League of Cities (and various local chapters)
- Information Systems Audit and Control Association
- College Athletic Business Management Association
- National Association of College and University Business Officers
- Southern Association of College and University Business Officers

License/CPE

- CPA License #AC43320
- CPE Hours (3 years): 408.5

Relevant Experience

Municipalities

- Cape Canaveral
- Cedar Key*
- Chiefland
- Crescent City
- Cross City
- DeLand
- Edgewater
- Fort Lauderdale
- Green Cove Springs
- Hampton
- High Springs
- Holly Hill
- Inglis
- Interlachen
- Jennings*
- Lake City
- Lakeland
- Lynn Haven
- New Smyrna Beach
- Ormond Beach
- Palm Coast
- Pomona Park
- Port Orange
- St. Pete Beach
- Tampa
- Titusville
- Welaka
- Yankeetown

Counties

- Baker
- Bradford
- Clay
- Gilchrist
- Glades
- Levy
- Liberty
- Putnam
- St. Lucie
- Union
- Volusia

Other Government Organizations

- Bradford County Development Authority
- Southwest Florida Water Management District
- St. Johns River Water Management District

**special engagement*

V. Specialized Expertise of Team Members

Résumés

Caitlan Walker, CPA | Single Audit Director

Caitlan has 13 years of experience serving as an auditor and trusted advisor to nonprofit organizations and government entities.

Caitlan's focus is on serving the needs of nonprofit and government organizations. As a result of her experience, she serves as an integral member of the firm's Accounting & Auditing Team, where she focuses on single audits, compliance testing, and employee benefit audits. Caitlan also serves in a consulting capacity to assist entities and organizations better prepare for their external audits and preparation of financial statements.

Education

- Master of Accountancy, Stetson University
- Bachelor of Science, Business Administration, *cum laude*, Stetson University

Affiliations

- American Institute of Certified Public Accountants (Member of the Government Audit Quality Center; Not-for-Profit Section; Employee Benefit Plan Audit Quality Center)
- Florida Institute of Certified Public Accountants (State & Local Government Section)
- Government Finance Officers Association
- Volusia/Flagler Chapter of the Florida Government Finance Officers Association (Instructor)
- Northeast Florida League of Cities
- Space Coast League of Cities
- Volusia League of Cities
- Volusia Young Professionals Group (Former Board Member)
- Zeta Tau Alpha, Daytona Beach Alumnae Chapter (former Stetson University Chapter Financial Advisor)

License/CPE

- CPA License #AC46942
- CPE Hours (3 years): 428.5

Relevant Experience

Municipalities

- Cross City
- Daytona Beach Shores
- DeBary
- DeLand
- Edgewater
- Flagler Beach
- Green Cove Springs
- High Springs
- Holly Hill
- Inglis
- Interlachen
- Lake City
- Lake Helen*
- Lynn Haven
- Malabar
- Melbourne Beach
- New Smyrna Beach
- Ormond Beach
- Palm Coast
- Port Orange
- South Daytona
- St. Augustine Beach
- St. Pete Beach
- Starke
- Titusville

Counties

- Baker
- Clay
- Gilchrist
- Levy
- Liberty
- St. Johns
- Union
- Volusia
- Wakulla

Other Government Organizations

- Clay County Utility Authority
- Florida Governmental Utility Authority
- Florida PACE Funding Agency, Inc.
- Halifax Area Advertising Authority
- Indian River Lagoon Council
- Northeast Florida Regional Council
- Northwest Florida Water Management District
- River to Sea Transportation Planning Organization
- Southeast Volusia Advertising Authority
- Southwest Florida Water Management District
- Space Coast Transportation Planning Organization
- St. Johns River Water Management District
- West Volusia Tourism Advertising Authority

**special engagement*

V. Specialized Expertise of Team Members

Résumés

Benjamin Clark, CPA | Director

Benjamin has nine years of experience providing accounting, auditing, and consulting services to government entities and nonprofit organizations throughout Florida and is a key member of the firm's Government Services Team.

Benjamin works on compilations, audits, and reviews. Due to his in-depth knowledge of federal and state audit guidelines, the vast majority of his work focuses on government entities, higher education, and nonprofit organizations that receive substantial federal and state assistance subject to the OMB Uniform Guidance and the Florida Single Audit Act.

Benjamin recently made a presentation to the Big Bend Florida Government Finance Officers Organization on Internal Controls. He also is a frequent contributor for the James Moore Webinar Series. For the government series, he participated in the Single Audit and Yellow Book Update, GASB 87 Leases, and on ARPA. For the nonprofit series, he presented on Financial Literacy.

Education
- Bachelor of Science, Accounting and Finance, Florida State University

Affiliations
- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants (State and Local Government Committee)
- Florida Government Finance Officers Association
- Big Bend Chapter of the Florida Government Finance Officers Association
- Leadership Tallahassee (Class 40)
- Access Tallahassee
- Omega Lamplighters, Inc. (Board Member)

License/CPE
- CPA License #AC50338
- CPE Hours (3 years): 367

Relevant Experience

Municipalities
- Carrabelle
- Cedar Key*
- Chattahoochee
- Greenville
- Interlachen
- Jennings*
- Lynn Haven
- Mexico Beach
- Monticello
- St. Marks
- Jacksonville Police and Fire Pension Plan

Counties
- Baker
- Bradford
- Clay
- Gilchrist
- Glades
- Levy
- Liberty
- Putnam
- Union
- Wakulla

Other Government Organizations
- Capital Region Transportation Planning Agency
- South Walton County Mosquito Control District

Nonprofits
- Another Way, Inc.
- The Arc of Florida, Inc.
- Bay Franklin Gulf Healthy Start Coalition, Inc.
- Big Bend Cares, Inc.
- Big Bend Homeless Coalition, Inc.
- Big Brothers Big Sisters
- CareerSource Brevard
- CareerSource Capital Region
- CareerSource Chipola
- CareerSource Escarosa
- CareerSource Flagler Volusia
- CareerSource Florida Crown
- CareerSource Gulf Coast
- CareerSource Okaloosa Walton
- CareerSource Polk
- CareerSource Suncoast
- CareerSource Tampa Bay
- Center for Fine Arts and Education
- The Center for Health Equity, Inc.
- Chipola Healthy Start Coalition, Inc.
- DISC Village, Inc.
- The Family C.A.F.E., Inc.
- Florida Art Education Association, Inc.
- Florida Association of Rehabilitation Facilities DBA RESPECT of Florida
- Florida Recreation & Park Association
- Office of the Public Guardian, Inc.

**special engagement*

V. Specialized Expertise of Team Members

Résumés

Farah Rajaee, CPA | Senior Manager

Farah has nearly five years of experience conducting financial audits, federal and state compliance audits, and agreed-upon procedures. She focuses primarily on government and nonprofit clients, giving her extensive knowledge of the requirements of single audits.

She is a key member of our Government Services Team.

Education

- Master of Science, Accounting, University of Central Florida
- Bachelor of Science, Accounting, University of Central Florida

Affiliations

- American Institute of Certified Public Accountants (Member of the Government Audit Quality Center)
- Florida Institute of Certified Public Accountants (Member of the State & Local Government Section)
- Florida Government Finance Officers Association (North Central Florida Chapter)

License/CPE

- CPA License #AC54487
- CPE Hours (3 years): 221

Relevant Experience

Municipalities

- Cape Canaveral
- Chiefland
- Crescent City
- Cross City
- DeLand
- Edgewater
- Green Cove Springs
- High Springs
- Inglis
- Lake City
- Lynn Haven
- Madeira Beach
- New Smyrna Beach
- Ormond Beach
- Port Orange
- St. Augustine Beach
- St. Pete Beach
- Starke
- Titusville
- Yankeetown

Counties

- Baker
- Bradford
- Clay
- Gilchrist
- Glades
- Levy
- Liberty
- Putnam
- St. Lucie
- Union
- Volusia

Other Government Organizations

- Cedar Key Water and Sewer District
- Clay County Development Authority
- Clay County Utility Authority
- Florida 4H Club
- Florida Governmental Utility Authority
- Northeast Florida Regional Council
- Southeast Volusia Advertising Authority
- Southwest Florida Water Management District
- Space Coast Area Transit
- Volusia Transit Management, Inc. (VOTRAN)

V. Specialized Expertise of Team Members

Résumés

Erik Wiebke, CPA | Supervisor

Erik has four years of experience providing auditing and accounting services.

Erik's work at the firm includes audit and assurance services for government entities, nonprofits, common interest realty associations (CIRA), and employee benefit programs. Erik also has experience working with larger organizations with grants that are subject to federal and state single audits.

As a result of his experience, he serves as a key member of the firm's Accounting & Auditing Services Team.

Education

- Master of Accounting, Stetson University
- Bachelor of Science, Accounting, Stetson University

Affiliations

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

License/CPE

- CPA License #AC57490
- CPE Hours (3 years): 199.5

Relevant Experience

Municipalities

- Bunnell
- Chiefland
- Crescent City
- Daytona Beach Shores
- DeBary
- Green Cove Springs
- Hampton
- Indian Shores
- Interlachen
- Lake Helen*
- Madeira Beach
- Palm Coast
- Port Orange
- St. Augustine Beach
- St. Pete Beach
- Starke
- Titusville
- Yankeetown

Counties

- Baker
- Bradford
- Clay
- Gilchrist
- Levy
- Liberty
- Putnam
- St. Johns
- Union
- Volusia

Other Government Organizations

- Cedar Key Water and Sewer District

Schools (Internal Accounts)

- Flagler Schools
- Nassau County School District
- Volusia County Schools

**special engagement*

V. Specialized Expertise of Team Members

Team Members' Continuing Professional Education

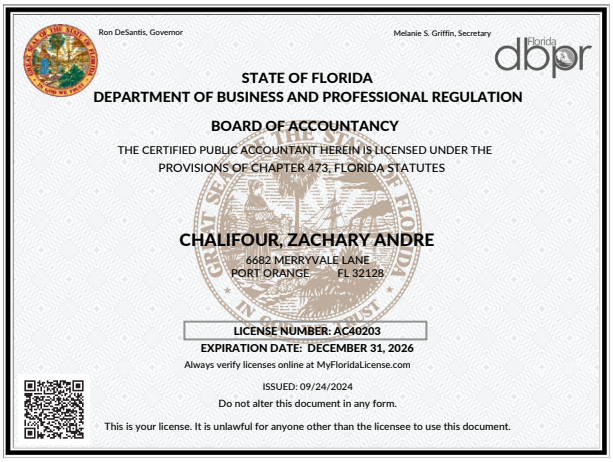
James Moore provides extensive training programs to ensure our staff obtains the best continuing professional education (CPE) possible. Every year, members of our Government Services Team complete a wide range of CPE courses, not only to satisfy U.S. Government Accountability Office requirements, but to ensure they provide our clients with the highest level of expertise and service.

The hours of relevant continuing professional education completed by your engagement team over the past three years are as follows:

ENGAGEMENT TEAM MEMBER	GOVERNMENTAL/ YELLOW BOOK	BUSINESS, ETHICS, BEHAVIORAL	TOTAL HOURS
Zach Chalifour	330	98	428
James Halleran	418	114	532
Mark Payne	281	61	342
Brendan McKitrick	332.5	76	408.5
Caitlan Walker	359	69.5	428.5
Benjamin Clark	288	79	367
Farah Rajaee	162	59	221
Erik Wiebke	146	53.5	199.5

V. Specialized Expertise of Team Members

Team Members' License to Practice in the State of Florida



Ron DeSantis, Governor — Melanie S. Griffin, Secretary

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

CHALIFOUR, ZACHARY ANDRE

6682 MERRYVALE LANE
PORT ORANGE FL 32128

LICENSE NUMBER: AC40203
EXPIRATION DATE: DECEMBER 31, 2026
Always verify licenses online at MyFloridaLicense.com

ISSUED: 09/24/2024

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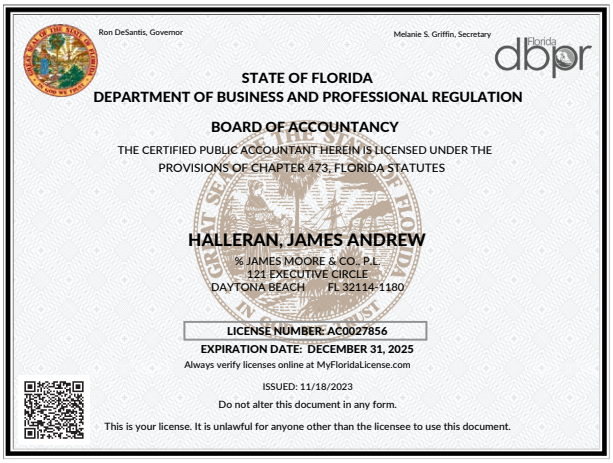

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STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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HALLERAN, JAMES ANDREW

% JAMES MOORE & CO., P.L.
121 EXECUTIVE CIRCLE
DAYTONA BEACH FL 32114-1180

LICENSE NUMBER: AC0027856
EXPIRATION DATE: DECEMBER 31, 2025
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DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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PAYNE, WILLIAM MARK

2477 TIM GAMBLE PLACE
SUITE 200
TALLAHASSEE FL 32308

LICENSE NUMBER: AC0027048
EXPIRATION DATE: DECEMBER 31, 2025
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V. Specialized Expertise of Team Members

Team Members' License to Practice in the State of Florida

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DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

MCKITRICK, BRENDAN KEITH
5526 SW 93RD WAY
GAINESVILLE FL 32608

LICENSE NUMBER: AC43320
EXPIRATION DATE: DECEMBER 31, 2025
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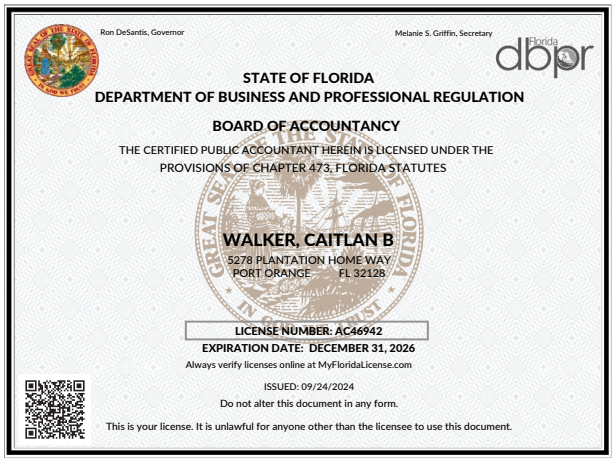

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STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

WALKER, CAITLAN B
5278 PLANTATION HOME WAY
PORT ORANGE FL 32128

LICENSE NUMBER: AC46942
EXPIRATION DATE: DECEMBER 31, 2026
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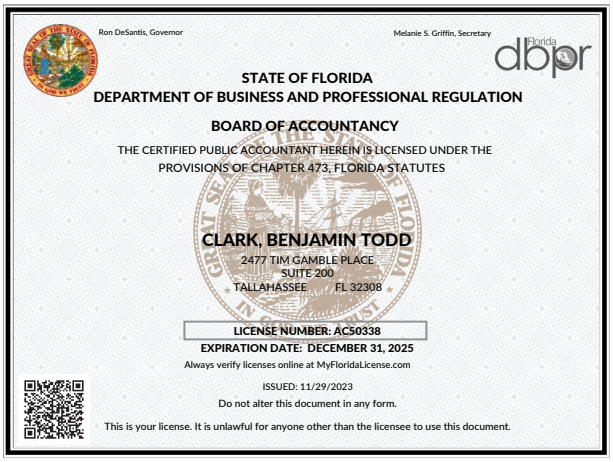

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STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

CLARK, BENJAMIN TODD
2477 TIM GAMBLE PLACE
SUITE 200
TALLAHASSEE FL 32308

LICENSE NUMBER: AC50338
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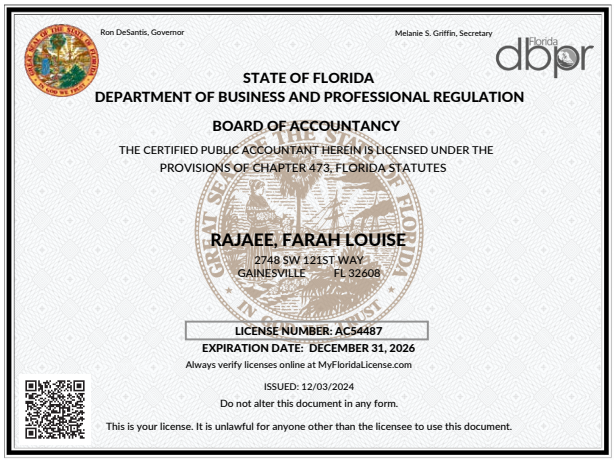

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STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

RAJAEE, FARAH LOUISE
2748 SW 121ST WAY
GAINESVILLE FL 32608

LICENSE NUMBER: AC54487
EXPIRATION DATE: DECEMBER 31, 2026
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ISSUED: 12/03/2024
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STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

WIEBKE, ERIK STEVEN
12372 TERRACE BLUFF ST
RIVERVIEW FL 33579

LICENSE NUMBER: AC57490
EXPIRATION DATE: DECEMBER 31, 2026
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ISSUED: 10/03/2024
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V. Specialized Expertise of Team Members

Quality of Staff & Staff Continuity

Quality of Staff

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

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

Continuity

We understand the benefit of continuity of all engagement personnel year after year. So your engagement team will remain as consistent as possible and will always include experienced individuals.

We will provide an audit team experienced and knowledgeable about government entities; we do not believe it is your responsibility to train our staff. We make every attempt to utilize the same personnel, providing an intangible benefit to our clients and reducing the disruption to our client's operations. If changes to the engagement team become necessary, we will submit our request in writing for your approval.

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

VI. Customer Listing

Government Services Team

At the heart of our firm's practice lies a deep commitment to serving government entities. Our Government Services Team is fully entrenched in your industry, recognizing that comprehending the challenges you face is the key to providing effective solutions. These team members specialize in working with government clients and maintain strong affiliations with prominent industry organizations to stay at the forefront of developments.

With a rich history of **providing auditing services to over 100 local governments and related organizations in Florida**, James Moore possesses a profound understanding of entities like yours. This extensive experience enables us to conduct your audit with efficiency and thoroughness, delivering a cost-effective yet comprehensive engagement. However, we go beyond the role of a mere government auditor; we stand ready to assist you with all the intricacies of financial reporting and daily challenges.

In addition to our independent auditing services, we offer a range of solutions that include:

- Federal and State Compliance Solutions
- Financial Condition Assessments
- Budget Development/Evaluation
- Internal Control Analyses
- Elected Official Orientation
- Annual Comprehensive Financial Reports
- New Accounting Standard Implementation Assistance
- Forensic Auditing
- Decision Validation
- Accounting Consulting Solutions
- Revenue Enhancement Audits
- Needs Assessments - Financial and IT
- Rate Studies
- Audit Readiness
- Actuarial Report Interpretations
- Risk Management Assistance
- Lean Six Sigma
- Fund Balance Planning and Management
- Agreed-Upon Procedures
- Comfort letters in connection with debt securities

Two of your engagement leaders, **Zach Chalifour and James Halleran**, currently serve on the GFOA's ACFR Review Committee, which reviews ACFRs of governmental entities to determine if an ACFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

James also has served on the FICPA Local Government Committee for several years and is currently on the FGFOA Technical Resource Committee. In addition, both he and Zach have taught at several FGFOA Conferences and local chapter meetings and are frequent speakers throughout the state of Florida.

VI. Customer Listing

Most Similar Clients

The following clients represent significant engagements similar to the engagement described in your RFP. We invite you to contact these entities regarding our dedication to client service, our professionalism, and our knowledge and experience.

City of Port Orange **Scope of Work:** Financial Audit, Single Audit, ACFR, Utility Audit **Date:** 2013-present	LINDA TRUITT, Assistance Finance Director 386.506.5743 ltruitt@port-orange.org 1000 City Center Circle Port Orange, FL 32119
City of Ormond Beach **Scope of Work:** Financial Audit, Single Audit, ACFR, Utility Audit, Landfill Audit **Date:** 2007-present	KELLY McGUIRE, Finance Director 386.676.3226 kelly.mcguire@ormondbeach.org 22 South Beach Street Ormond Beach, FL 32643
City of Titusville **Scope of Work:** Financial Audit, Single Audit, ACFR, Utility Audit **Date:** 2017-present	TERI BUTLER, Finance Director 321.567.3712 teri.butler@titusville.com 555 South Washington Avenue Titusville, FL 32781
City of Cape Canaveral **Scope of Work:** Financial Audit, Single Audit, ACFR, Utility Audit **Date:** 2010-present	JOHN DELEO, Administrative and Financial Services Director 321.868.1220 J.Deleo@cityofcapecanaveral.org 100 Polk Avenue Cape Canaveral, FL 32920
Glades County **Scope of Work:** Financial Audit, Single Audit **Date:** 2023-present	TASHA MORGAN, CPA, Finance Director 863.946.6013 tmorgan@gladesclerk.com 500 Avenue J, Suite 102 Moore Haven, FL 33471

VI. Customer Listing

Current Government Clients

Provided below and on the following pages is a comprehensive list of our current government audit clients.

CLIENT	FIN. AUDIT	SINGLE AUDIT	ACFR	UTILITY	PARTNER(S)	DATE STAFF HOURS
MUNICIPALITIES						
Astatula Graham Wells, Town Clerk 321.567.3712 | gwells@astatula.org	◆				Zach Chalifour	2016-present 150
Bunnell Kristi Moss, Finance Director 386.437.7500 | kmoss@bunnellcity.us	◆	◆		◆	James Halleran	2014-present 350
Cape Canaveral John DeLeo, Administrative & Financial Services Director 321.868.1220 | J.Deleo@cityofcapecanaveral.org	◆	◆	◆	◆	Zach Chalifour	2010-present 550
Carrabelle Courtney Dempsey, City Administrator 904.697.3618 | citycbel@gtcom.net	◆	◆		◆	Mark Payne	2011-present 450
Chattahoochee Miranda Wilson, City Clerk 850.663.4046	◆			◆	Mark Payne	2016-present 300
Chiefland Laura Cain, City Manager/Clerk 352.493.6711 | laura@chieflandfla.com	◆			◆	Zach Chalifour	2015-present 200
Crescent City Charles Rudd, City Manager 386.698.2525 | citymanager@crescentcity-fl.com	◆			◆	James Halleran	2018-present 250
Cross City John Driggers, City Manager 352.498.3079 | citymanager@townofcrosscity.com	◆			◆	Zach Chalifour	2018-present 200
Daytona Beach Shores Kurt Swartzlander, City Manager 386.763.5329 | kswartzlander@cityofdbs.org	◆	◆	◆	◆	James Halleran	2021-present 400
DeBary Liz Bauer, Finance Director 386.601.0227 | lbauer@debary.org	◆	◆	◆		Zach Chalifour	2022-present 250
DeLand Dan Stauffer, Finance Director 386.626.7077 | staufferd@deland.org	◆	◆	◆	◆	Zach Chalifour	2014-present 700
Edgewater Bridgette Vaissiere, Finance Director 386.424.2400 | bvaissiere@cityofedgewater.org	◆	◆	◆	◆	James Halleran	2009-present 600
Flagler Beach Hollie Harlan, Finance Director 386.517.2000 | Hharlan@CityofFlaglerBeach.com	◆	◆		◆	James Halleran	2020-present 450
Greenville Vicky Lawrence, Office Manager 850.948.2251 | clerk@mygreenvillefl.com	◆	◆		◆	Mark Payne	2011-present 200
Hampton Mary Lou Hildreth, City Clerk 352.235.0519 | coh1@outlook.com	◆			◆	James Halleran	2017-present 150
High Springs Ashley Stathatos, City Manager 386.454.1416 | astathatos@highsprings.us	◆	◆		◆	Zach Chalifour	2009-present 400
Holly Hill Joe Forte, City Manager 386.248.9425 | jforte@hollyhill.org	◆	◆	◆	◆	James Halleran	2020-present 500
Indian Shores Susan Scrogham, Director of Finance 727.595.4020 | sscrogham@myindianshores.com	◆				Zach Chalifour	2022-present 200

VI. Customer Listing

Current Government Clients

CLIENT	FIN. AUDIT	SINGLE AUDIT	ACFR	UTILITY	PARTNER(S)	DATE STAFF HOURS
Interlachen Joni Payne, Town Clerk 386.684.3811 | jpayne@interlachen-fl.gov	◆	◆		◆	James Halleran	2009-present 200
Lake City Angela Moore , Finance Director 386.719.5844 | TaylorA@lcfla.com	◆	◆		◆	Zach Chalifour	2018-present 550
Lynn Haven Vickie Gainer, City Manager 850.248.0612 | vgainer@cityoflynnhaven.com	◆	◆		◆	Zach Chalifour	2019-present 750
Madeira Beach Andrew Laflin, Director of Finance 727.391.9951 x 230 | alaflin@madeirabeachfl.gov	◆		◆		Zach Chalifour	2020-present 350
Malabar Lisa Morrell, Town Manager 321.727.7764 | LMorrell@townofmalabar.org	◆				Zach Chalifour	2017-present 200
Melbourne Beach Elizabeth Marasco, Town Manager 321.724.5860 | townmanager@melbournebeachfl.org	◆				Zach Chalifour	2016-present 300
Mexico Beach Chris Hubbard, City Administrator 850.648-5700 x 3 | c.hubbard@mexicobeachgov.com	◆	◆		◆	Zach Chalifour	2019-present 300
Monticello Seth Lawless, City Manager 850.342-0293 | seth.lawless@mymonticello.net	◆	◆		◆	Mark Payne	2016-present 250
Ormond Beach Kelly McGuire, Finance Director 386.676.3212 | kelly.mcguire@ormondbeach.org	◆	◆	◆	◆	Zach Chalifour	2002-present 700
Palm Coast Helena Alves, Finance Director 386.986.4745 | HAlves@palmcoastgov.com	◆	◆	◆	◆	James Halleran	2004-present 650
Pomona Park Andrea Almeida, Town Clerk 386.649.4902 | townclerk@pomonapark.com	◆				James Halleran	2021-present 200
Port Orange John McKinney, Finance Director 386.506.5700 | jmckinney@port-orange.org	◆	◆	◆	◆	Zach Chalifour, James Halleran	2004-2008; 2013-present 700
Sopchoppy Ashley Schilling, City Clerk 850.962.4611 | ashley.schilling@sopchoppy.org	◆	◆			Mark Payne	2021-present 150
South Daytona Jason Oliva, Finance Director 386.322.3065 | joliva@southdaytona.org	◆	◆	◆	◆	Zach Chalifour	2019-present 500
St. Augustine Beach Patty Douylliez, Finance Director 904.471.2122 x 103 | pdouylliez@cityofsab.org	◆	◆			James Halleran	2018-present 300
St. Marks Zoe Mansfield, City Manager 850.925.6224 | cityofst.marks@comast.net	◆	◆		◆	Mark Payne	2011-present 200
St. Pete Beach Sheila Dalton, Assistant Finance Director 727.363.9252 | sdalton@stpetebeach.org	◆	◆	◆	◆	Zach Chalifour	2016-present 400
Titusville Teri Butler, Finance Director 321.567.3712 | teri.butler@titusville.com	◆	◆	◆	◆	Zach Chalifour, James Halleran	2017-present 800

VI. Customer Listing

Current Government Clients

CLIENT	FIN. AUDIT	SINGLE AUDIT	ACFR	UTILITY	PARTNER(S)	DATE STAFF HOURS
Welaka Meghan Allmon, Town Clerk 386.467.9800 | townclerk@welaka-fl.gov	◆			◆	James Halleran	2010-present 150
Yankeetown William Ary, Town Manager 352.447.2511 | admin@yankeetownfl.org	◆			◆	Zach Chalifour	2018-present 200
COUNTIES						
Baker Stacie Harvey, Clerk of Court and Comptroller 904.259.3613 | stacie.harvey@bakercountyfl.org	◆	◆		◆	Zach Chalifour, James Halleran	2017-present 800
Bradford Denny Thompson, Clerk of Court and Comptroller 904.966.6280 | denny.thompson@bradfordcountyfl.gov	◆	◆			Zach Chalifour	2022-present 800
Clay Tara S. Green, Clerk of Court and Comptroller 904.284.6302 | greent@clayclerk.com	◆	◆	◆		Zach Chalifour	2022-present 1,800
Gilchrist Todd Newton, Clerk of Court and Comptroller 352.463.3170 | tnewton@gilchrist.fl.us	◆	◆		◆	Zach Chalifour, James Halleran	2019-present 800
Glades Tami Simmons, Clerk of Court and Comptroller 863.943.6010 | tsimmons@gladesclerk.com	◆	◆			Zach Chalifour	2023-present 1,000
Levy Danny J. Shipp, Clerk of Courts and Comptroller 352.486.5166 | levyclerk@levyclerk.com	◆	◆		◆	Zach Chalifour, James Halleran	2019-present 1,100
Liberty Maggie Holland, Finance Officer 850.643.2215 | mholland@libertyclerk.com	◆	◆		◆	Zach Chalifour	2022-present 700
Putnam Matt Reynolds, Clerk of Court and Comptroller 386.326.7601 | matt.reynolds@putnam-fl.gov	◆	◆		◆	Zach Chalifour	2023-present 1,200
St. Lucie Michelle Miller, Clerk of Court and Comptroller 772.462.1723 | millerm@stlucieclerk.gov	◆	◆	◆	◆	Zach Chalifour	2024-present 1,800
Union Kellie Rhoades, Clerk of Courts and Comptroller 386.496.0027 | rhoadesk@unionclerk.com	◆	◆	◆	◆	Zach Chalifour	2014-present 700
Volusia Laura Roth, Clerk of Court 386.736.5915 | lroth@clerk.org	◆	◆	◆	◆	Zach Chalifour, James Halleran	2002-present 2,000
Wakulla Greg James, Clerk of Court and Comptroller 850.926.0905 | gjames@wakullaclerk.com	◆	◆		◆	Zach Chalifour, Mark Payne	2020-present 1,000
SPECIAL DISTRICTS						
Alligator Point Water Resources District Tom Vander Plaats, Chairman of the Board 850.349.2274	◆			◆	Mark Payne	2005-present 150
Big Bend Water Authority Mark Reblin, General Manager 352.498.3576 | mreblin@msn.com	◆			◆	Zach Chalifour	2018-present 200
Capital Region Transportation Planning Agency Greg Slay, Executive Director 850.891.8630 | greg.slay@crtpa.org	◆	◆			Zach Chalifour	2019-present 150
Cedar Key Water and Sewer James McCain. Superintendent 352.543.5285 | James@ckwater.org	◆				Zach Chalifour	2020-present 150

VI. Customer Listing

Current Government Clients

CLIENT	FIN. AUDIT	SINGLE AUDIT	ACFR	UTILITY	PARTNER(S)	DATE STAFF HOURS
Clay County Development Authority Josh Cockrell, Executive Director | 904.264.7373 joshcockrell@claydevelopmentauthority.com	◆				Zach Chalifour	2017-present 100
Clay County Utility Authority Karen Osborne | Chief Financial Officer 904.213.2404 | kosborne@clayutility.org	◆	◆		◆	Zach Chalifour	2013-present 350
Cypress Head Golf Club (City of Port Orange) Susanne Snider, Controller 386.756.5451 | ssnider@kempersports.com	◆			◆	James Halleran	2011-present 150
Daytona Beach Racing & Recreational Facilities District Barbara Kelly, General Manager 386.255-7355 | info@daytonaracingdistrict.com	◆				James Halleran	2012-present 100
Florida Governmental Utility Authority Mickey Joseph, CPA, Chief Financial Officer 407.629.6900 | mjoseph@govmserv.com	◆	◆	◆	◆	Zach Chalifour, James Halleran	2010-present 700
Halifax Area Advertising Authority Chuck Grimes, Director of Finance 386.255.0415 x 123 | cgrimes@daytonabeach.com	◆				Zach Chalifour	2009-present 200
New River Solid Waste Association Melissa Waters, Chief Financial Officer 386.431.1000 | mwaters@nrswa.org	◆				Zach Chalifour	2022-present 150
Northeast Florida Regional Council Donna Starling, Chief Financial Officer 904.279.0880 x 109 | dstarling@nefrc.org	◆	◆			Zach Chalifour	2018-present 150
Northwest Florida Water Management District Amanda Bedenbaugh, Chief, Bureau of Finance & Accounting 850.539.2596 | amanda.bedenbaugh@nwfwater.com	◆	◆			James Halleran	2009-2012; 2018-present 350
River to Sea Transportation Planning Organization Colleen Nicoulin, Executive Director 386.226.0422 | CNicoulin@r2ctop.org	◆	◆			Zach Chalifour	2021-present 120
Southeast Volusia Area Advertising Authority Debbie Meihls, President & Chief Executive Officer 386.428.1600 | debbie@visitnsbfla.com	◆				Zach Chalifour	2009-present 150
Southeast Volusia Hospital District Jeff Davidson, Administrator/Chief Financial Officer 386.423.0001 | jeff.davidson@sevhd.com	◆				Zach Chalifour	2019-present 200
Southwest Florida Water Management District Melisa Lowe, Senior Procurement Specialist 352.796.7211 | melisa.lowe@watermatters.org	◆	◆	◆		James Halleran	2017-present 600
South Walton County Mosquito Control District Cammie Henderson, Office Manager 850.267.2112 | administration@swcmcd.org	◆				Zach Chalifour	2022-present 100
Space Coast Transportation Planning Organization Laura Carter, Assistant Director 321.690.6890 | laura.carter@brevardfl.gov	◆	◆			Zach Chalifour, James Halleran	2016-present 150
St. Johns River Water Management District R. Gregory Rockwell, CPA, Finance Director 386.312.2322 | grockwell@sjrwmd.com	◆	◆	◆		James Halleran	2009 - 2015; 2018-present 900
Suwannee River Economic Council Barbara Hamric, Director of Finance 386.362.4115 | bhamric@suwanneecec.net	◆	◆			Corinne LaRoche, Mark Payne	2011-present 250
West Volusia Tourism Advertising Authority Georgia Turner, Executive Director 386.775.2006 | gturner@visitwestvolusia.com	◆				Zach Chalifour	2015-present 125

VI. Customer Listing

Experience with Annual Comprehensive Financial Report

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

Two members of your engagement team, Zach Chalifour and James Halleran, currently serve on the GFOA's ACFR Review Committee. This committee reviews ACFRs of governmental entities in order to determine whether an ACFR meets the reporting requirements necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting.

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

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

VII. Acceptance of Conditions

James Moore takes no exceptions to the general terms and conditions of the RFP, to the insurance requirements, or any other requirements in the RFP.

VIII. Required Form Submittals

The following are provided in this section:

- **Proposers Checklist**
- **Standard Professional Services Contract**
- **Conflict of Interest Affidavit**
- **Proposers Qualification Form**
- **Declaration Statement**
- **Insurance Requirements**
- **Drug Free Workplace Certification**
- **Non-Collusion Affidavit of Prime Bidder**
- **References Form**
- **Public Entity Crimes Statement**
- **Vendor Information**
- **Public Records Requirements**
- **W9**
- **Scrutinized Companies pursuant to FS Sections 287.135 and 215.473**
- **Fee Proposal Form (*provided in Section VIII. Cost of Services*)**

PROPOSER CHECK LIST

I M P O R T A N T: **Please read carefully, sign in the spaces indicated and return with your Proposal.**
Proposer should check off each of the following items as the necessary action is completed:

[X] The standard contract/ agreement has been signed and included.

[X] All applicable forms have been signed and included

[X] All information as requested in the Proposer's Qualification Form is included.

[X] Any addenda have been signed and included.

[X] The mailing envelope has been addressed to:

TOWN CLERK
Town of Pembroke Park
3150 S.W. 52nd Avenue
Pembroke Park, Florida 33023

[X] The **mailing envelope must be sealed and marked** with Proposal Number "**RFP NO. 24-05",** Proposal Title "**Auditing Services**" and Due Date "**January 15, 2025 @ 3:00 pm**".

[X] The Proposal will be mailed or delivered in time to be received no later than the specified due date and time. (Otherwise Proposal cannot be considered.)

ALL COURIER-DELIVERED PROPOSALS MUST HAVE THE RFP NUMBER AND PROPOSAL NAME ON THE OUTSIDE OF THE COURIER PACKET

James Moore & Co., P.L.	121 Executive Circle
Company	Address
Authorized Signature	Daytona Beach, FL 32114
	City, State, Zip Code
Zach Chalifour, Partner	386.257.4100
Printed Name & Title	Telephone No.
Zach.Chalifour@jmco.com	386.252.0209
Email	Fax No.

PROFESSIONAL SERVICES AGREEMENT
AUDITING & RELATED SERVICES
Request for Qualification (RFP) NO.24-05

THIS AGREEMENT is made and entered into this _____day of ___, 2025, by and between_____James Moore & Co., P.L._____, duly authorized to conduct business in the State of Florida and whose address is, hereinafter, called "CONSULTANT" and the **TOWN OF PEMBROKE PARK**, a political subdivision of the State of Florida, whose address is 3150 S.W. 52nd Avenue, Pembroke Park, FL 33023, hereinafter called "TOWN".

SECTION 1. AGREEMENT. The terms of this Agreement, together with the incorporation of the terms and conditions of the Request for Proposals (RFP NO. 24-05), and any exhibits, schedules and attachments hereto, and any and all amendments relating to same, and any and all submittals from CONSULTANT, constitute the entire Agreement between TOWN and CONSULTANT. This Agreement is the final, complete and exclusive expression of the terms and conditions of the parties' Agreement. Any and all prior agreements, representations, negotiations, and understandings made by the parties, oral or written, expressed or implied, are hereby superseded and merged herein.

SECTION 2. TERM OF AGREEMENT. The term of this Agreement shall be for an initial period of three (3) years from the date of award. At the option of the parties, this Agreement may be renewed for One (1) additional one (1) year term. Renewal options may be exercised at the discretion of the Town based on performance of the company and adherence to the terms and conditions set forth in the RFP documents. The Town retains the sole right to determine whether the renewal option shall be granted.

SECTION 3. COMPENSATION. For Services rendered, the TOWN shall pay the CONSULTANT a lump-sum fee, including or excluding reimbursable expenses as mutually agreed upon. Unless otherwise agreed in a Scope of Services, the CONSULTANT will invoice the Town monthly based upon the CONSULTANT's estimate of the portion of the total Services actually completed at the time of billing.

SECTION 4. REIMBURSABLE EXPENSES. "Reimbursable Expenses" means the actual, necessary and reasonable expenses incurred directly or indirectly in connection with the Project for: transportation and subsistence incidental thereto for travel; toll telephone calls and facsimiles; reproduction of reports, drawings and specifications, and similar Project-related items; as provided in the Town's Purchasing Policy.

SECTION 5. NOTICES. Whenever either party desires to give notice unto the other, it must be given by written notice, sent by registered or certified United States mail, return receipts

requested, addressed to the party for whom it is intended at the place last specified. The place for giving of notice shall remain such until it shall have been changed by written notice in compliance with the provisions of this Section. For the present, the parties designate the following as the respective places for giving of notice, to-wit:

For Town:	**For Consultant:**
Town Clerk	Zach Chalifour, Partner (Name, Title)
Town of Pembroke Park	James Moore & Co., P.L. (Company)
3150 S.W. 52nd Avenue	121 Executive Circle (Address)
Pembroke Park, FL 33023	Daytona Beach, FL 32114 (City, State, Zip)
(954)-966-4600	386.257.4100 (Phone)

SECTION 6. RIGHTS AT LAW RETAINED. The rights and remedies of TOWN, provided for under this Agreement, are in addition and supplemental to any other rights and remedies provided by law.

SECTION 7. CONTROLLING LAW, VENUE, AND ATTORNEY'S FEES. This Agreement is to be governed, construed, and interpreted by, through and under the laws of Florida. Venue for any litigation between the parties to this Agreement shall be in the County of Broward, Florida and any trial shall be non-jury. Each party agrees to bear its own costs and attorney's fees relating to any dispute arising under this Agreement.

SECTION 8. MODIFICATIONS TO AGREEMENT. This Agreement and any exhibits, amendments and schedules may only be amended, supplemented, modified or canceled by a written instrument duly executed by the parties hereto of equal dignity herewith.

SECTION 9. SEVERABILITY. If, during the term of this Agreement, it is found that a specific clause or condition of this Agreement is illegal under federal or state law, the remainder of the Agreement not affected by such a ruling shall remain in force and effect.

SECTION 10. WAIVER OF JURY TRIAL. THE TOWN AND CONSULTANT HAVE SPECIFICALLY WAIVED THE RIGHT TO A JURY TRIAL CONCERNING ANY DISPUTES WHICH MAY ARISE CONCERNING THIS AGREEMENT.

SECTION 11. NON-WAIVER. No indulgence, waiver, election or non-election by TOWN under this Agreement shall affect CONSULTANT's duties and obligations hereunder.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the date written above for execution by TOWN.

WITNESSES:

_____

_____

TOWN OF PEMBROKE PARK

_____
David Lynch, Town Manager

_____
Cynthia Garcia-Lima, Town Clerk

Dated: _____

WITNESSES:
Christopher P Royer

Stephen P Klein

FIRMS
By: _____

Zach Chalifour, Partner

Dated: 1/13/25

Attachments: **A. RFP NO. 24-05**
B. Firm Response to RFP
C. Scope of Service

Approved by the Town Commission of the Town of Pembroke Park at a meeting held on this day of _____, 2025 under Agenda Item No. _____.

CONFLICT OF INTEREST AFFIDAVIT

By the signature below, the firm (employees, officers and/or agents) certifies, and hereby discloses, that, to the best of their knowledge and belief, all relevant facts concerning past, present, or currently planned interest or activity (financial, contractual, organizational, or otherwise) which relates to the proposed work; and bear on whether the firm (employees, officers and/or agents) has a possible conflict have been fully disclosed.

Additionally, the firm (employees, officers and/or agents) agrees to immediately notify in writing the Finance Director, or designee, if any actual or potential conflict of interest arises during the contract and/or project duration.

James Moore & Co., P.L.
Company

Authorized Signature

Zach Chalifour, Partner
Printed Name & Title

Zach.Chalifour@jmco.com
Email

121 Executive Circle
Address

Daytona Beach, FL 32114
City, State, Zip Code

386.257.4100
Telephone No.

386.252.0209
Fax No.

State of Florida)
County of Volusia)

SUBSCRIBED AND SWORN to before me this 13th day of January, 2025 by Zach Chalifour, who is personally known to me to be the _____ for the Firm, OR who produced the following identification: _____.

_____

Notary Public
Jennifer Webster

JENNIFER WEBSTER
MY COMMISSION # HH 313059
EXPIRES: October 18, 2026

My Commission Expires: 10/18/2026

36

PROPOSERS QUALIFICATION FORM

LIST MAJOR WORK PRESENTLY UNDER CONTRACT:

% Completed	Project	Contract Amount
	Please see current government clients (proposal pages 51-53). FY 24 audits range from 0-100% complete and this changes by the day.	$
		$
		$

LIST CURRENT PROJECTS ON WHICH YOUR FIRM IS THE CANDIDATE FOR AWARD:

None

OTHER INFORMATION ABOUT PROJECTS:

Our current staff is sufficient to serve all existing clients and we continuously hire new personnel to maintain our high level of client service as our workload increases. We are committed to having the necessary resources to complete the work required by the Town.

Have you, at any time, failed to complete a project? ☐ Yes ☒ No

STATEMENT OF LITIGATION:

Are there any judgments, claims or suits pending or outstanding by or against you?
☐ Yes ☒ No

If the answer to either question is yes, submit details on separate sheet. List all lawsuits that have been filed by or against your firm in the last five (5) years:

FEES:

List total fees for work done on all Town projects in the past five (5) years, whether as an individual firm or as part of a joint venture. **Fees must be listed individually by contract or project and then summarized as a total dollar amount.** Attach additional page if necessary.

$ 0 Total Fees for work done on all Town projects

REFERENCES:
Bank(s) Maintaining Account(s): Ameris Bank, Meridith Porter

904.903.2690, Meredith.Porter@amerisbank.com

Surety/Underwriter: (if required) Not applicable

Other References: (Use additional sheets if necessary)
All other references are included in the proposal and on the proposal reference form.

TYPE OF FIRM:

☐ Corporation/Years in Business: _____. If firm is a corporation, please list state in which it is incorporated: _____. If firm is a corporation, by signing this form, Proposer certifies that the firm is authorized to do business in the State of Florida.
☐ Partnership/Years in Business: _____
☐ Sole Proprietorship/Years in Business: _____
☒ Other: Please list: Professional Limited Liability Company 60

Pursuant to information for prospective Proposers for the above-mentioned proposed project, the undersigned is submitting the information as required with the understanding that it is only to assist in determining the qualifications of the organization to perform the type and magnitude of work intended, and further, guarantee the truth and accuracy of all statements herein made. We will accept your determination of qualifications without prejudice.

James Moore & Co., P.L.
Company

Authorized Signature

Zach Chalifour, Partner
Printed Name & Title

Zach.Chalifour@jmco.com
Email

121 Executive Circle
Address

Daytona Beach, FL 32114
City, State, Zip Code

386.257.4100
Telephone No.

386.252.0209
Fax No.

DECLARATION STATEMENT

Town of Pembroke Park
3150 S.W. 52nd Avenue.
Pembroke Park, FL 33023

RE: RFP NO. 24-05 - "Auditing Services for Town of Pembroke Park"

Dear Mayor and Commission Members:

The undersigned, as Proposer (herein used in the masculine, singular, irrespective of actual gender and number) declares that he is the only person interested in this proposal or in the contract to which this proposal pertains, and that this proposal is made without connection or arrangement with any other person and this proposal is in every respect fair and made in good faith, without collusion or fraud.

The Proposer further declares that he has complied in every respect with all the Instructions to Proposers issued prior to the opening of proposals, and that he has satisfied himself fully relative to all matters and conditions with respect to the general condition of the contract to which the proposal pertains.

The Proposer puts forth and agrees, if this proposal is accepted, to execute an appropriate Town document for the purpose of establishing a formal contractual relationship between him, and the Town, for the performance of all requirements to which the proposal pertains. The Proposer states that the proposal is based upon the proposal documents listed by **RFP No. 24-05.**

IN WITNESS WHEREOF, WE have hereunto subscribed our names on this 13th day of January, 2025 in the City of Daytona Beach in the State of Florida.

James Moore & Co., P.L. Company	121 Executive Circle Address
 Authorized Signature	Daytona Beach, FL 32114 City, State, Zip Code
Zach Chalifour, Partner Printed Name & Title	386.257.4100 Telephone No.
Zach.Chalifour@jmco.com Email	386.252.0209 Fax No.

INSURANCE REQUIREMENTS

INSURANCE TYPE	**REQUIRED LIMITS**
☒ 1. Worker's Compensation	Statutory Limits of Florida Statutes, Chapter 440 and all Federal Government Statutory Limits and Requirements.
☒ 2. Commercial General Liability (Occurrence Form) patterned after the current I.S.O form with no limiting endorsements.	Bodily Injury & Property Damage **$1,000,000** single limit per occurrence

☒ 3. Indemnification: To the maximum extent permitted by Florida law, the Contractor/Vendor/Consultant shall indemnify and hold harmless the Town of Pembroke Park, its officers and employees from any and all liabilities, damages, losses and costs, including, but not limited to, reasonable attorneys' fees and paralegals' fees, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of the Contractor/Vendor/Consultant or anyone employed or utilized by the Contractor/Vendor/Consultant in the performance of this Agreement. This indemnification obligation shall not be construed to negate, abridge or reduce any other rights or remedies which otherwise may be available to an indemnified party or person described in this paragraph.

This section does not pertain to any incident arising from the sole negligence of the Town of Pembroke Park.

☒ 4. Automobile Liability	**$ 500,000** Each Occurrence Owned/Non-owned/Hired Automobile Included
☐ 5. Other Insurance as indicated below: Errors and Omissions or Professional Malpractice Coverage	**$** 1,000,000 Per Occurrence

☐ 6. Aircraft Liability $1,000,000 each occurrence combined single limit for bodily injury liability and property damage liability.

☒ 7. Contractor shall ensure that all subcontractors comply with the same insurance requirements that he is required to meet. The same Contractor shall provide Town with certificates of insurance meeting the required insurance provisions.

☒ 8. The Town of Pembroke Park must be named as "**ADDITIONAL INSURED**" on the Insurance Certificate for Commercial General Liability where required.

INSURANCE REQUIREMENTS
(Continued)

☒ 9. The Town of Pembroke Park shall be named as the Certificate Holder. NOTE--The "Certificate Holder" should read as follows:

Town of Pembroke Park
Pembroke Park, Florida

No Town Division, Department, or individual name should appear on the Certificate. No other format will be acceptable.

☒ 10. **Thirty (30) Days Cancellation Notice** required.

☒ 11. The Certificate must state the **RFP** Number.

DRUG-FREE WORKPLACE PROGRAM CERTIFICATION

Preference to businesses with drug-free workplace programs. -- Whenever two or more bids, proposals, or replies that are equal with respect to price, quality, and service are received by the state or by any political subdivision for the procurement of commodities or contractual services, a bid, proposal, or reply received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. In order to have a drug-free workplace program, a business shall:

(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 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.

Does the individual responding to this solicitation certify that their firm has implemented a drug-free workplace program in accordance with the provision of Section 287.087, Florida Statues, as stated above?

☒ **YES**
☐ **NO**

James Moore & Co., P.L. Company	121 Executive Circle Address
 Authorized Signature	Daytona Beach, FL 32114 City State, Zip Code
Zach Chalifour, Partner Printed Name & Title	386.257.4100 Telephone No.
Zach.Chalifour@jmco.com Email	386.252.0209 Fax No.

NON-COLLUSION AFFIDAVIT OF PRIME BIDDER

State of Florida

County of Volusia

Zach Chalifour, being first duly sworn, deposes and says that:

He/~~she~~ is Partner of James Moore & Co., P.L., Proposer that has submitted the attached Proposal;

He/~~she~~ is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;

Neither the said Proposer nor any of its officers, partners, owners, agent representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly, sought by agreement or collusion or communication or conference with any other Proposer, firm or person, to fix the price or prices in the attached Proposal or of any other Proposer, or to fix any overhead, profit or cost element of the Proposal price or the Proposal price of any other Proposer, or to secure through any collusion, conspiracy, connivance or unlawful agreement any advantage against the TOWN OF PEMBROKE PARK.

The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

James Moore & Co., P.L. Company	121 Executive Circle Address
 Authorized Signature	Daytona Beach, FL 32114 City, State, Zip Code
Zach Chalifour, Partner Printed Name & Title	386.257.4100 Telephone No.
Zach.Chalifour@jmco.com Email	386.252.0209 Fax No.

Subscribed and sworn to before me this 13th day of January, 2025.

Jennifer Webster

Notary / Office Manager

Title

My Commission Expires: 10/18/2026

REFERENCES FORM

Provide the business names, contact persons and telephone numbers of a minimum of three (3) references for which the firm has provided services described in this proposal for three (3) years or more within the last five (5) years. Include relationships with governmental agencies. It is our intent to contact these references during the evaluation process.

1. Name of Company: **City of Port Orange**
   Address: **1000 City Center Circle, Port Orange, FL 32119**
   Point of Contact: **LINDA TRUITT, Assistance Finance Director**
   Phone NO.: **386.506.5743** Email address: **ltruitt@port-orange.org**
   Service(s) Provided: **Financial Audit, Single Audit, ACFR, Utility Audit**
   Dates of Service: **2013-present**

2. Name of Company: **City of Ormond Beach**
   Address: **22 South Beach Street, Ormond Beach, FL 32643**
   Point of Contact: **Kelly McGuire, Finance Director**
   Phone NO.: **386.676.3226** Email address: **kelly.mcguire@ormondbeach.org**
   Service(s) Provided: **Financial Audit, Single Audit, ACFR, Utility Audit, Landfill Audit**
   Dates of Service: **2007-present**

3. Name of Company: **City of Titusville**
   Address: **555 South Washington Avenue, Titusville, FL 32781**
   Point of Contact: **TERI BUTLER, Finance Director**
   Phone NO.: **321.567.3712** Email address: **teri.butler@titusville.com**
   Service(s) Provided: **Financial Audit, Single Audit, ACFR, Utility Audit**
   Dates of Service: **2017-present**

4. Name of Company: **City of Cape Canaveral**
   Address: **100 Polk Avenue, Cape Canaveral, FL 32920**
   Point of Contact: **JOHN DELEO, Administrative and Financial Services Director**
   Phone NO.: **321.868.1220** Email address: **J.Deleo@cityofcapecanaveral.org**
   Service(s) Provided: **Financial Audit, Single Audit, ACFR, Utility Audit**
   Dates of Service: **2010-present**

5. **Glades County**
   TASHA MORGAN, CPA, Finance Director 44
   863.946.6013, tmorgan@gladesclerk.com
   500 Avenue J, Suite 102, Moore Haven, FL 33471
   Financial Audit, Single Audit; 2023-present

SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(A), FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

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

1. THIS SWORN STATEMENT IS SUBMITTED TO Town of Pembroke Park

by **Zach Chalifour, Partner**
(Print Individual's Name and Title)

for **James Moore & Co., P.L.**
(Print Name of Entity Submitting Sworn Statement)

whose business is **121 Executive Circle, Daytona Beach, FL 32114**

and (if applicable) its Federal Employer Identification Number (FEIN) is **59-3204548**

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

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

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

    a. A predecessor or successor of a person convicted of a public entity crime; or

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

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

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

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

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

_____ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (Attach a copy of the final order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR A CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

_____
(Signature)

Sworn and subscribed before me this 13th day of January, 2025

Personally known X

OR produced identification _____

_____
(Type of Identification)

_____
(Notary)

Notary Public State of Florida

My commission expires: 10/18/2026

JENNIFER WEBSTER
MY COMMISSION # HH 313059
EXPIRES: October 18, 2026

VENDOR INFORMATION

Vendor is:
( ) Corporation
( ) Partnership
( ) Sole Proprietorship
(X) Other Professional Limited Liability Company (Explain)

Federal Employer Identification Number: 59-3204548

Firm Name: James Moore & Co., P.L.

Mailing Address: 121 Executive Circle
Daytona Beach, FL 32114

Telephone No.: 386.257.4100 Fax No.: 386.252.0209

Email Address: Zach.Chalifour@jmco.com Web Address: www.jmco.com

If remittance address is different from the mailing address so indicate below.

Firm Name: James Moore & Co., P.L.

Remittance Address: 5931 NW 1st Place
Gainesville, FL 32607

Submitted by: _____

Name & Title Printed: Zach Chalifour, Partner

PUBLIC ACT 2016-20 PUBLIC RECORDS REQUIREMENTS

RECORDS / AUDITS

The Town of Pembroke Park is a public agency subject to Chapter 119, Florida Statutes. The Contractor shall comply with Florida's Public Records Law. Specifically, the Contractor shall:

a. Keep and maintain public records required by the Town in order to perform the service;
b. Upon request from the Town's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the Town.

Upon completion of the contract, transfer, at no cost to the Town, all public records in possession of the Contractor, or keep and maintain public records required by the Town to perform the service. If the Contractor transfers all public records to the Town upon completion of the contract, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the contract, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Town, upon request from the Town's custodian of public records in a format that is compatible with the information technology systems of the Town.

During the term of the contract, the Contractor shall maintain all books, reports and records in accordance with generally accepted accounting practices and standards for records directly related to this contract. The form of all records and reports shall be subject to the approval of the Town Clerk. The Contractor agrees to make available to the Town Clerk, during normal business hours and in Volusia County, all books of account, reports and records relating to this contract.

PUBLIC RECORDS CUSTODIAN

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

TOWN CLERK'S OFFICE
TOWN OF PEMBROKE PARK
3150 S.W. 52nd Avenue
PEMBROKE PARK, FL 33023
(954)966-4600
townclerk@tppfl.gov

Signature acknowledges receipt and understanding of this form.

Name/Title Zach Chalifour, Partner

Date 1/13/25

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
James Moore & Co., P.L.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☑ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ P

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
5931 NW 1st Pl

Requester's name and address (optional)

6 City, state, and ZIP code
Gainesville, FL 32607-2063

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
5 9 - 3 2 0 4 5 4 8

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ [signature] Date ▶ 1/17/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

SCRUTINIZED COMPANIES PURSUANT TO SECTION 287.135 AND 215.473

By the signature below, the firm (employees, officers and/or agents) certifies, and hereby discloses, that the company is not participating in a boycott of Israel. Contractor t also certifies that Contractor is not on the Scrutinized Companies that Boycott Israel list, not on the Scrutinized Companies with Activities in Sudan List, and not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria. Subject to limited exceptions provided in state law, the Town will not contract for the provision of goods or services with any scrutinized company referred to above.

Contractor submits this certification as a condition of contract. Submitting a false certification shall be deemed a material breach of contract. The Town shall provide notice, in writing, to the Contractor of the Town's determination concerning the false certification. The Contractor shall have five (5) days from receipt of notice to refute the false certification allegation. If such false certification is discovered during the active contract term, the Contractor shall have ninety (90) days following receipt of the notice to respond in writing and demonstrate that the determination of false certification was made in error. If the Contractor does not demonstrate that the Town's determination of false certification was made in error then the Town shall have the right to terminate the contract and seek civil remedies pursuant to Section 287.135, Florida Statutes, as amended from time to time.

James Moore & Co., P.L.
Company

121 Executive Circle
Address

Authorized Signature

Daytona Beach, FL 32114
City, State, Zip Code

Zach Chalifour, Partner
Printed Name & Title

386.257.4100
Telephone No.

Zach.Chalifour@jmco.com
Email

386.252.0209
Fax No.

State of Florida)
County of Volusia)
SUBSCRIBED AND SWORN to before me this 13th day of January, 2025, by Zach Chalifour, who is personally known to me to be the _____ for the Firm, OR who produced the following identification: _____.

Notary Public Jennifer Webster

My Commission Expires: 10/18/2026

JENNIFER WEBSTER
MY COMMISSION # HH 313059
EXPIRES: October 18, 2026

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