



City of South Pasadena

7047 SUNSET DRIVE SOUTH
SOUTH PASADENA, FLORIDA 33707
PH: (727) 347-4171 FAX: (727) 345-0518
WWW.MYSOUTHPASADENA.COM

A G E N D A

SPECIAL COMMISSION MEETING
SOUTH PASADENA, FLORIDA

THURSDAY, OCTOBER 17, 2024
COMMISSION CHAMBERS 5:00 P.M.

CALL TO ORDER
INVOCATION
PLEDGE OF ALLEGIANCE
ROLL CALL
REPORTS
PEOPLE'S FORUM
AGENDA COMMENT

DISCUSSION ITEMS

PUBLIC HEARING - LEGISLATIVE (EMERGENCY ORDINANCE)

1. ORDINANCE NO. 2024-08 - AN EMERGENCY ORDINANCE OF THE CITY OF SOUTH PASADENA, FLORIDA, PERTAINING TO CHAPTER 189, VEHICLES AND TRAFFIC, SECTION 189-4 - PARKING RESTRICTIONS ON PRIVATE PROPERTY, (A) RESIDENTIAL PROPERTY; PROVIDING FOR THE TEMPORARY USE AND PLACEMENT OF LARGE RECREATIONAL VEHICLES USED FOR TEMPORARY HOUSING; PROVIDING FOR THE TEMPORARY PLACEMENT OF LARGE BOATS OR VESSELS IN THE FRONT YARD SETBACK; PROVIDING FOR A TEMPORARY LARGE RECREATIONAL VEHICLE PERMIT IN CONNECTION WITH A DECLARED EMERGENCY AND WAIVER OF SECTION 189-4(A) FOR PERMIT-HOLDERS; PROVIDING FOR EXPIRATION OF THIS EMERGENCY ORDINANCE; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERANCE; PROVIDING AN EFFECTIVE DATE.

UNFINISHED BUSINESS

NONE

SPECIAL COMMISSION MEETING
THURSDAY, OCTOBER 17, 2024 - 5:00 P.M.

CONSENT AGENDA

- 2. APPROVAL OF COMMISSION MEETING MINUTES FOR THE MONTH OF SEPTEMBER 2024 ON FILE IN CITY CLERK'S OFFICE
AGENDA MEETING, SEPTEMBER 3, 2024; ADMINISTRATIVE WORKSHOP, SEPTEMBER 3, 2024; REGULAR COMMISSION MEETING, SEPTEMBER 9, 2024; SPECIAL COMMISSION MEETING, SEPTEMBER 16, 2024; AND ADMINISTRATIVE WORKSHOP, SEPTEMBER 17, 2024.

NEW BUSINESS

- 3. RESOLUTION NO. 2024-06 - A RESOLUTION OF THE CITY OF SOUTH PASADENA, FLORIDA, PROVIDING FOR THE HOLDING OF A GENERAL ELECTION FOR THE ELECTION OF TWO COMMISSIONERS.
- 4. RESOLUTION NO. 2024-07 - A RESOLUTION OF THE CITY OF SOUTH PASADENA, FLORIDA, ADOPTING AN ITEMIZED BUDGET FOR THE CITY FOR FISCAL YEAR 2024/2025.
- 5. RESOLUTION NO. 2024-08 - A RESOLUTION OF THE CITY OF SOUTH PASADENA, FLORIDA, AMENDING THE SALARY PAY PLANS SET FORTH IN RESOLUTION NO. 2023-11; CREATING THREE POSITIONS OF MARKETING COORDINATOR, CITY PLANNER AND IT SPECIALIST AND ADOPTING THE 2024-2025 STEP PAY PLAN (EXHIBIT A) FOR GENERAL EMPLOYEES; EFFECTIVE FOR THE PAYROLL INCLUDING OCTOBER 1, 2024.
- 6. RESOLUTION NO. 2024-09 - A RESOLUTION OF THE CITY OF SOUTH PASADENA, FLORIDA, APPROVING A 4% COLA INCREASE FOR THE MAYOR AND COMMISSIONERS FOR FISCAL 2024-2025; EFFECTIVE FOR THE PAYROLL INCLUDING OCTOBER 1, 2024.
- 7. MOTION - TO APPROVE AN AGREEMENT WITH MARCUM LLC TO PROVIDE AUDIT SERVICES TO THE CITY AND AUTHORIZE THE MAYOR TO EXECUTE THE AGREEMENT.
- 8. MOTION - TO AUTHORIZE MAYOR PENNY TO EXECUTE MANAGED SERVICES OPTION SUPPORT AGREEMENT WITH VERTEKS CONSULTING PENDING REVIEW BY THE CITY ATTORNEY.

ADJOURN

This meeting is open to the public. Ordinances may be inspected by the public in the office of the City Clerk at City Hall from 8:00 a.m. to 4:00 p.m. Monday through Friday with the exception of holidays. Any person who decides to appeal any decision of the City Commission with respect to any matter considered at this meeting will need a record of the proceedings, and for such purpose 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.

The City of South Pasadena is committed to providing reasonable accommodation for access for the disabled. In accordance with the Americans with Disabilities Act and F.S. 286.26, anyone needing assistance with regard to this meeting should contact the City Clerk's Office in writing at least 48 hours prior to the meeting. For more information or assistance please contact the City Clerk's office at 727-347-4171.



PUBLIC HEARING - LEGISLATIVE (EMERGENCY ORDINANCE)

SPECIAL COMMISSION MEETING
THURSDAY, OCTOBER 17, 2024

1. ORDINANCE NO. 2024-08 - AN EMERGENCY ORDINANCE OF THE CITY OF SOUTH PASADENA, FLORIDA, PERTAINING TO CHAPTER 189, VEHICLES AND TRAFFIC, SECTION 189-4 - PARKING RESTRICTIONS ON PRIVATE PROPERTY, (A) RESIDENTIAL PROPERTY; PROVIDING FOR THE TEMPORARY USE AND PLACEMENT OF LARGE RECREATIONAL VEHICLES USED FOR TEMPORARY HOUSING; PROVIDING FOR THE TEMPORARY PLACEMENT OF LARGE BOATS OR VESSELS IN THE FRONT YARD SETBACK; PROVIDING FOR A TEMPORARY LARGE RECREATIONAL VEHICLE PERMIT IN CONNECTION WITH A DECLARED EMERGENCY AND WAIVER OF SECTION 189-4(A) FOR PERMIT-HOLDERS; PROVIDING FOR EXPIRATION OF THIS EMERGENCY ORDINANCE; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERANCE; PROVIDING AN EFFECTIVE DATE.
-

ORDINANCE NO. 2024-08

AN EMERGENCY ORDINANCE OF THE CITY OF SOUTH PASADENA, FLORIDA, PERTAINING TO CHAPTER 189, VEHICLES AND TRAFFIC, SECTION 189-4 – PARKING RESTRICTIONS ON PRIVATE PROPERTY, (A) RESIDENTIAL PROPERTY; PROVIDING FOR THE TEMPORARY USE AND PLACEMENT OF LARGE RECREATIONAL VEHICLES USED FOR TEMPORARY HOUSING; PROVIDING FOR THE TEMPORARY PLACEMENT OF LARGE BOATS OR VESSELS IN THE FRONT YARD SETBACK; PROVIDING FOR A TEMPORARY LARGE RECREATIONAL VEHICLE PERMIT IN CONNECTION WITH A DECLARED EMERGENCY AND WAIVER OF SECTION 189-4(A) FOR PERMIT-HOLDERS; PROVIDING FOR EXPIRATION OF THIS EMERGENCY ORDINANCE; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERANCE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 26, 2024, the City of South Pasadena (“City”) felt the impacts from Hurricane Helene, a strong Category 4 hurricane off the Pinellas County and City’s coast, causing catastrophic flooding and property damage; and

WHEREAS, on October 9 and October 10, 2024, the City felt the impacts from Hurricane Milton, a strong Category 3 hurricane which made a direct hit just south of Pinellas County and the City, leaving the City with property damage from high winds, flooding, and other impacts; and

WHEREAS, the governor of the State of Florida declared a state of emergency in Pinellas County pursuant to Executive Order Number 24-208 (as it may have been amended) relating to Hurricane Helene and pursuant to Executive Order Number 24-214 (as it may be amended) relating to Hurricane Milton; and

WHEREAS, damages directly impacting the City include widespread destruction and major damage to private residential property which houses City residents; and

WHEREAS, the City remains in a hazardous condition from the aftermath of Hurricane Helene and Hurricane Milton; and

WHEREAS, the City Commission of the City of South Pasadena (“City Commission”) desires to waive Section 189-4(A)(2)-(4) of the City Code of Ordinances related to “Large Recreational Vehicles” (as defined in the City Code of Ordinances, Section 189-4(1)) which places parking restrictions on private residential property, in order to allow certain residents whose dwellings were destroyed or rendered uninhabitable the flexibility to temporarily reside in a recreational vehicle (“Recreational Vehicle”) while their damaged or destroyed dwelling is repaired or rebuilt; and

WHEREAS, the City Commission desires to waive Section 189-4(A)(2)-(4) of the Code of Ordinances related to the restrictions on private residential property for parking a Large Recreational Vehicle which is a large boat or vessel (“Large Vessel”) in the front yard setback, in

order to allow certain residents whose boat docks were destroyed or rendered unusable the flexibility to temporarily park their Large Vessel in their front yard setback while their damaged or destroyed dock is being repaired or rebuilt; and

WHEREAS, Section 166.04(3)(b), Florida Statutes, provides that the governing body of a municipality may, by a two-thirds vote, enact an emergency ordinance without complying with the typical requirements for two readings and newspaper publication of hearing; and

WHEREAS, the City Commission finds this ordinance to be in the public interest and necessary and appropriate for emergency consideration, based upon the unprecedented damage from Hurricane Helene and Hurricane Milton and the devastating impacts to residential properties in the City.

NOW THEREFORE BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF SOUTH PASADENA, FLORIDA:

SECTION 1: ADOPTION OF FINDINGS. The above recitals represent the legislative findings of the City of South Pasadena, Florida, relative to the provisions of this Ordinance and are fully incorporated herein by reference.

SECTION 2: DECLARATION OF EMERGENCY. Pursuant to state law and based upon the Legislative Findings set forth in the above-stated Recitals, the City Commission hereby finds and declares that an emergency exists by virtue of catastrophic flooding caused by Hurricane Helene and property damage caused by unprecedented hurricane force winds related to Hurricane Milton. Due to the threat to public safety, it is necessary for the City to implement this regulation, which can only be accomplished by the adoption of this Emergency Ordinance.

SECTION 3. CONDITIONAL TEMPORARY WAIVER. Part II – General Legislation, Article 1 –Adoption of Standards; General Traffic Regulations, Section 189-4 -- Parking Restrictions on private property, (A) Residential Property, (2)-(4) is hereby waived for any property that first obtains a temporary “Large Vehicle Permit” (as defined in Section 4 below) in compliance with this Ordinance.

SECTION 4. PERMIT REQUIREMENTS. A property owner of a residential unit (“Resident”) may obtain a temporary large recreational vehicle permit (“Large Vehicle Permit”) pursuant to the following:

- (a) Resident must file an application with the City for a Large Vehicle Permit to allow either a Recreational Vehicle for temporary housing or a Large Vessel to be placed within the front yard setback within the ninety (90) days of the adoption of this Ordinance.
- (b) In order to be eligible for a Large Vehicle Permit, the Resident must have an active building permit for necessary building repairs to the residential structure or for the boat dock upon which the Recreational Vehicle or Large Vessel is located within ninety (90) days of receiving the Large Vehicle Permit.
- (c) The Recreational Vehicle or Large Vessel must be removed within seven (7) days after issuance of a certificate of occupancy or a final building inspection for the residential

structure where the Recreational Vehicle is located or a final building inspection for the boat dock where the Large Vessel is located.

- (d) If the Large Vehicle Permit is for a Recreational Vehicle for temporary housing, then the Large Vehicle Permit will not be granted until the City determines that the Recreational Vehicle passes an inspection for electrical power connection and sewer connections for the Recreational Vehicle and until the Recreational Vehicle is fully ready and licensed for highway use in compliance with City Code of Ordinances Section 108-69(B).
- (e) The residential property which has received the Large Vehicle Permit must comply with Pinellas County noise standards. In the event of any violation, the City reserves the right to revoke the Large Recreational Vehicle Permit.

SECTION 5. EXPIRATION. This Ordinance shall expire six (6) months from the date of adoption, unless otherwise extended by the City Commission in a manner consistent with Florida law. Any Large Vehicle Permit granted by the City pursuant to this Ordinance shall remain valid so long as the Large Vehicle Permit remains in compliance with Section 4 above.

SECTION 6. CONFLICT. All ordinances and parts of ordinances in conflict herewith shall be and the same hereby repealed for the duration of the effect of this Ordinance except that the waiver provided pursuant to this Ordinance shall not have the effect of repealing City Code of Ordinances Section 189-4.

SECTION 7. SEVERANCE. If any section, subsection, sentence, clause, phrase or portion of this ordinance, or application hereof, is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion or application shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion or application hereof.

SECTION 8. EFFECTIVE DATE. This Ordinance shall be effective immediately upon adoption.

Arthur Penny, Mayor

ATTEST:

Carley Lewis, City Clerk

PASSED AND ADOPTED ON FIRST AND FINAL READING _____, 2024.

THIS IS TO CERTIFY THAT I, the undersigned
City Clerk did cause the noticing of the above
ordinance in accordance with Chapter 166.041 of
the Florida Statutes.

Carley Lewis, City Clerk

THIS ORDINANCE HAS BEEN APPROVED AS TO FORM AND CONTENT BY THE CITY
ATTORNEY.

City Attorney

2. APPROVAL OF COMMISSION MEETING MINUTES FOR THE MONTH OF SEPTEMBER 2024 ON FILE IN CITY CLERK'S OFFICE

AGENDA MEETING, SEPTEMBER 3, 2024; ADMINISTRATIVE WORKSHOP, SEPTEMBER 3, 2024; REGULAR COMMISSION MEETING, SEPTEMBER 9, 2024; SPECIAL COMMISSION MEETING, SEPTEMBER 16, 2024; AND ADMINISTRATIVE WORKSHOP, SEPTEMBER 17, 2024.

CITY OF SOUTH PASADENA



AGENDA SUBMITTAL FORM

Ordinance:	Date Submitted:	09/25/2024
Resolution: NO. 2024-06	Agenda Meeting Date:	
Motion:	Regular Meeting Date:	
Information Only	Submitted By:	MAYOR PENNY
No Action Needed:	Written By:	
Discussion:		

Subject Title: (If Ordinance or Resolution, state number and title in full.)

RESOLUTION NO. 2024-06 - A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH PASADENA, FLORIDA, PROVIDING FOR THE HOLDING OF A GENERAL ELECTION FOR THE ELECTION OF TWO COMMISSIONERS.

Motion Proposed:

TO PASS RESOLUTION NO. 2024-06

SUBMIT ORIGINAL TO CITY CLERK FOR INCLUSION ON AGENDA BY WEDNESDAY.

RESOLUTION NO. 2024-06

A RESOLUTION OF THE CITY OF SOUTH PASADENA, FLORIDA, PROVIDING FOR THE HOLDING OF A GENERAL ELECTION FOR THE ELECTION OF TWO COMMISSIONERS.

BE IT RESOLVED by the City Commission of the City of South Pasadena, Florida, that:

A General Municipal Election will be held in the City of South Pasadena, Florida, on Tuesday, March 11, 2025 at which time two Commissioners are to be elected.

The polling place for precinct 214 for said election shall be the City of South Pasadena, City Hall, 7047 Sunset Drive South, South Pasadena, Florida.

The hours of the balloting shall be from 7:00 a.m. to 7:00 p.m. on the 11TH day of March, 2025.

Such election shall be held in accordance with the provisions of the Charter and Chapter 22 of the Code of Ordinances of the City of South Pasadena and the General Election Laws of the State of Florida pertaining to municipal elections.

Every person who shall be a candidate for the office of Commissioner shall file the necessary papers with the City Clerk beginning at 12:00 noon, November 1, 2024 and ending at 12:00 noon, November 15, 2024.

PASSED AND ADOPTED THIS _____ DAY OF _____, 2024.

Arthur Penny, Mayor

ATTEST:

Carley Lewis, City Clerk

THIS RESOLUTION HAS BEEN APPROVED AS TO FORM AND CONTENT BY THE CITY ATTORNEY.

City Attorney

CITY OF SOUTH PASADENA



AGENDA SUBMITTAL FORM

Ordinance:	Date Submitted:	09/25/2024
Resolution: NO. 2024-07	Agenda Meeting Date:	
Motion:	Regular Meeting Date:	
Information Only	Submitted By:	COMMISSIONER THOMAS
No Action Needed:	Written By:	
Discussion:		

Subject Title: (If Ordinance or Resolution, state number and title in full.)

RESOLUTION NO. 2024-07 - A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH PASADENA, FLORIDA, ADOPTING AN ITEMIZED BUDGET FOR THE CITY FOR FISCAL YEAR 2024/2025.

Motion Proposed:

TO PASS RESOLUTION NO. 2024-07

SUBMIT ORIGINAL TO CITY CLERK FOR INCLUSION ON AGENDA BY WEDNESDAY.

RESOLUTION NO. 2024-07

A RESOLUTION OF THE CITY OF SOUTH PASADENA,
FLORIDA, ADOPTING AN ITEMIZED BUDGET FOR THE
CITY FOR FISCAL YEAR 2024/2025.

WHEREAS, on September 16, 2024 the City Commission adopted budget Ordinance No. 2024-05 for Fiscal Year 2024/2025 in accordance with Florida Law; and

WHEREAS, Ordinance No. 2024-05 is a summary of the budget items discussed and approved by the Commission, but does not contain the detail which is reflected in the itemized budget; and

WHEREAS, the itemized budget was developed by the Commission through the workshop process and reviewed at public hearings on the budget; and

WHEREAS, many of the City's purchasing requirements are dependent upon the inclusion of certain projects in the adopted budget and that throughout the year each Department's expenditures are tracked and controlled using the itemized budget.

NOW, THEREFORE, BE IT RESOLVED, by the City Commission of the City of South Pasadena that the itemized budget which is attached hereto marked Exhibit "A" is recognized as the itemized budget for the City for Fiscal Year 2024/2025.

PASSED AND ADOPTED THIS _____ DAY OF _____, 2024.

Arthur Penny, Mayor

ATTEST:

Carley Lewis, City Clerk

THIS RESOLUTION HAS BEEN APPROVED AS TO FORM AND CONTENT BY THE CITY ATTORNEY.

City Attorney

CITY OF SOUTH PASADENA
FISCAL YEAR 2025 FINAL BUDGET
MILLAGE RATE 5.1750

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	As Amended	As Amended	2025 BUDGET
			Sep-23	Apr-24	
2023 BUDGET	2024 BUDGET				
	<i>GENERAL FUND REVENUES:</i>				
	<i>TAXES:</i>				
001-311.1000	AD VALOREM TAXES	-3,017,505	-3,947,320	-4,477,185	-4,913,775
001-311.1520	FIRE DISTRICT AD VALOREM	0	0	0	0
001-312.4100	LOCAL OPTION GAS TAX	-65,000	-69,000	-69,000	-67,500
	TOTAL TAXES	-3,082,505	-4,016,320	-4,546,185	-4,981,275
	<i>FRANCHISE FEES:</i>				
001-313.1000	FRANCHISE FEE ELECTRIC	-475,000	-490,000	-520,000	-535,000
001-313.4000	FRANCHISE FEE NATURAL GAS	-3,800	-4,900	-7,200	-6,400
001-313.7000	FRANCHISE FEE GARBAGE	-53,000	-54,800	-60,000	-60,000
	TOTAL FRANCHISE FEES	-531,800	-549,700	-587,200	-601,400
	<i>UTILITY TAXES:</i>				
001-314.1000	UTILITY TAX ELECTRIC	-600,000	-611,500	-645,000	-706,500
001-314.3000	UTILITY TAX WATER	-132,500	-135,000	-133,000	-140,000
001-314.4000	UTILITY TAX NATURAL GAS	-4,600	-2,500	-5,100	-5,600
001-314.7000	UTILITY TAX FUEL OIL	0	0	0	0
001-314.8000	UTILITY TAX PROPANE GAS	-4,000	-4,000	-4,950	-6,650
001-315.0000	COMMUNICATIONS SVC TAX	-175,500	-158,000	-175,000	-140,000
	TOTAL UTILITY TAXES	-916,600	-911,000	-963,050	-998,750
	<i>LICENSES & PERMITS:</i>				
001-321.1000	BUSINESS TAX RECEIPTS	-120,000	-116,000	-116,000	-118,000
001-322.1000	BUILDING PERMITS	-315,000	-400,000	-450,000	-525,000
001-322.5000	GREASE PERMITS	-1,800	-2,400	-2,500	-2,300
001-322.6000	CONSULTANT REIMBURSEABLE FEES	-20,000	-20,000	0	0
001-322-8000	LIEN SEARCH FEES	0	-18,000	-3,000	-4,800
001-329.3000	FINES- WORK BEFORE PERMIT	-15,500	-20,000	-4,500	-6,500
	TOTAL LICENSES & PERMITS	-472,300	-576,400	-576,000	-656,600

CITY OF SOUTH PASADENA
FISCAL YEAR 2025 FINAL BUDGET
MILLAGE RATE 5.1750

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	As Amended	As Amended	2025 BUDGET
			Sep-23	Apr-24	
			2023 BUDGET	2024 BUDGET	
	INTERGOVERNMENTAL:				
001-329.1000	RADON SURCHARGE ADMIN.	-900	-1,000	-1,000	-1,000
001-329.2000	TRANSPORTATION IMPACT ADMIN.	0	0	0	0
001-335.1210	STATE REVENUE SHARING	-163,000	-171,500	-225,000	-244,000
001-312.5100	STATE EXCISE TAX REBATE-FFP	-41,600	-44,540	-53,000	-56,600
001-335.1400	MOBILE HOME LICENSES	-3,200	-3,550	-3,500	-3,400
001-335.1500	ALCOHOLIC BEV. LICENSES	-5,700	-5,600	-5,000	-6,500
001-335.1800	ONE-HALF CENTS SALES TAX	-325,000	-412,000	-450,000	-445,000
001-335.2300	FIREFIGHTERS SUPPLEMENTAL PAY	-9,600	-10,200	-8,280	-9,000
001-335.4100	MOTOR FUEL TAX REBATE	-1,250	-1,250	-1,350	-1,350
001-337.3000	PHYSICAL ENVIRONMENT GRANT	0	0	0	0
001-341.2000	ZONING AND REVIEW FEES	-1,000	-1,000	-1,000	-1,000
001-341.4000	MISCELLANEOUS REVENUES	-55,000	-60,000	-76,500	-71,500
001-342.4000	EMERGENCY MEDICAL SERVICE	-962,200	-1,013,950	-1,129,430	-1,162,750
	TOTAL GOVERNMENTAL	-1,568,450	-1,724,590	-1,954,060	-2,002,100
	FINES:				
001-351.1000	POLICE FINES AND BONDS	-3,000	-2,500	-3,400	-3,200
001-351.2000	RED LIGHT FINES - (ATS)	0	0	0	0
	TOTAL FINES	-3,000	-2,500	-3,400	-3,200
	INTEREST:				
001-361.1000	INTEREST	-2,500	-21,000	-60,500	-98,300
001-361.2000	INTEREST STATE BOARD	-1,500	-13,650	-92,500	-150,800
	TOTAL INTEREST	-4,000	-34,650	-153,000	-249,100
001-362.1000	HIBISCUS HALL RENT	-6,000	-8,500	-8,500	-10,000
001-389.0000	APPROPRIATED FUND BALANCE	-214,390	0	0	0
	GENERAL FUND REVENUE TOTAL	-6,799,045	-7,823,660	-8,791,395	-9,502,425

CITY OF SOUTH PASADENA
FISCAL YEAR 2025 FINAL BUDGET
MILLAGE RATE 5.1750

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	As Amended	As Amended	2025 BUDGET
			Sep-23	Apr-24	
			2023 BUDGET	2024 BUDGET	
	LEGISLATIVE:				
001-0511-111.0000	MAYORS SALARY	13,390	14,330	15,190	15,800
001-0511-112.0000	COMMISSIONERS SALARY	40,710	43,565	46,180	48,025
001-0511-120.0000	SALARY AND WAGES	0	0	0	0
001-0511-127.0000	RETIREMENT PAY CONTINGENCY	0	0	0	0
001-0511-152.0000	HOLIDAY BONUS	0	0	0	0
001-0511-210.0000	SOCIAL SECURITY	4,140	4,430	4,695	4,885
001-0511-221.0000	FLORIDA RETIREMENT SYSTEM	0	0	0	0
001-0511-231.0000	ALDEN LIFE INSURANCE	0	0	0	0
001-0511-233.0000	HEALTH INSURANCE	0	0	0	0
001-0511-240.0000	WORKERS COMPENSATION	90	90	85	85
001-0511-319.0000	OUTSIDE LEGAL SERVICES	65,000	70,000	68,000	75,000
001-0511-316.0000	CONSULTANT SERVICES	2,500	2,500	2,500	8,500
001-0511-401.0000	TRAVEL, CONFERENCES, MEETINGS	11,000	11,000	11,000	11,000
001-0511-462.0000	EQUIPMENT R&M	2,000	2,000	2,000	2,000
001-0511-440.0000	OTHER CONTRACTUAL SERVICES	0	0	0	7,730
001-0511-480.0000	ADVERTISING AND PROMOTION	2,300	2,000	2,000	2,000
001-0511-510.0000	OFFICE SUPPLIES	850	850	850	850
001-0511-522.0000	PETROLEUM PRODUCTS	0	480	800	500
001-0511-524.0000	INSTITUTIONAL SUPPLIES	500	500	500	750
001-0511-542.0000	BOOKS, DUES, MEMBERSHIPS	6,000	6,000	6,000	6,000
001-0511-640.0000	CAPITAL OUTLAY - EQUIPMENT				
	TOTAL LEGISLATIVE	148,480	157,745	159,800	183,125
		-13.60%	6.24%	1.30%	14.60%

CITY OF SOUTH PASADENA
FISCAL YEAR 2025 FINAL BUDGET
MILLAGE RATE 5.1750

			<i>As Amended</i>	<i>As Amended</i>	
			<i>Sep-23</i>	<i>Apr-24</i>	
ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
	FINANCE & ADMINISTRATION:				
001-0513-120.0000	SALARY AND WAGES	272,570	293,895	291,035	423,125
001-0513-121.0000	SALARIES - FINANCE	276,765	311,730	343,970	390,315
001-0513-127.0000	RETIREMENT PAY CONTINGENCY	0	12,750	0	0
001-0513-140.0000	OVERTIME	2,160	2,315	2,310	2,310
001-0513-152.0000	HOLIDAY BONUS	390	455	425	585
001-0513-210.0000	SOCIAL SECURITY	42,220	46,540	48,790	62,450
001-0513-221.0000	FLORIDA RETIREMENT SYSTEM	92,230	110,450	108,065	133,460
001-0513-223.0000	FLORIDA MUNICIPAL PENSION TRUST	13,985	14,955	15,895	16,560
001-0513-231.0000	ALDEN LIFE INSURANCE	1,080	1,080	1,170	1,620
001-0513-233.0000	HEALTH INSURANCE	81,480	91,890	109,675	155,410
001-0513-240.0000	WORKERS COMPENSATION	935	915	885	1,015
001-0513-250.0000	UNEMPLOYMENT	0	0	0	0
001-0513-312.0000	COMPUTER CONSULTANT	34,620	32,600	37,130	40,000
001-0513-315.1000	MEDICAL PHYSICALS	250	250	250	250
001-0513-320.0000	ACCOUNTING AND AUDITING	20,200	14,925	20,350	36,355
001-0513-340.0000	OTHER CONTRACTUAL SVC	0	0	0	50,000
001-0513-344.0000	ELECTION EXPENSE	10,000	10,000	10,000	10,000
001-0513-349.0000	INTER-FUND OH TFR- ENTERPRISE	(4,165)	(4,015)	(4,590)	(4,900)
001-0513-401.0000	TRAVEL EXPENSE	520	300	300	300
001-0513-410.0000	TELEPHONE	8,825	9,500	9,900	9,950
001-0513-421.0000	POSTAGE	2,300	2,300	2,000	2,000
001-0513-431.0000	ELECTRICITY AND GAS	16,000	15,000	15,820	16,725
001-0513-440.0000	EQUIPMENT RENTAL	6,000	6,000	6,000	7,325
001-0513-450.0000	INSURANCE	52,970	38,700	41,635	43,330
001-0513-462.0000	R & M EQUIPMENT	2,000	2,000	2,000	2,000
001-0513-472.0000	CODIFICATION OF ORDINANCES	6,000	6,000	6,000	6,000
001-0513-474.0000	MICROFILMING/IMAGING	250	250	250	250
001-0513-490.0000	LEGAL ADVERTISING	4,000	4,000	4,000	4,000
001-0513-491.0000	BANK CHARGES	3,250	3,250	2,150	1,500
001-0513-510.0000	OFFICE SUPPLIES	5,500	5,000	5,500	7,750
001-0513-524.0000	INSTITUTIONAL SUPPLIES	750	750	750	850
001-0513-541.0000	TRAINING AND EDUCATION	5,000	5,000	5,000	5,000
001-0513-541.1000	FINANCE TRAINING AND EDUCATION	7,700	7,700	7,700	7,700
001-0513-542.0000	BOOKS, DUES, MEMBERSHIPS	3,540	3,540	3,600	4,000

CITY OF SOUTH PASADENA
 FISCAL YEAR 2025 FINAL BUDGET
 MILLAGE RATE 5.1750

			<i>As Amended</i>	<i>As Amended</i>	
			<i>Sep-23</i>	<i>Apr-24</i>	
ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
001-0513-640.0000	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
001-0513-128.0000	INTER FUND SALARY TFR ENTERPR	(27,670)	(30,575)	(31,045)	(32,185)
001-0513-129.0000	INTER-DEPT TRANSFER- FD	(32,895)	(35,695)	(36,445)	(37,935)
	TOTAL FINANCE & ADMISTRATION	908,760	983,755	1,030,475	1,367,115
		10.21%	8.25%	4.75%	32.67%
001-0521-348.0000	COUNTY SHERIFF CONTRACT	886,175	924,575	998,075	1,068,020
001-0521-348.1000	TRAFFIC INFRACTION OFFICER	0	0	0	0
001-529-348.0000	CONTRACTUAL SERVICES - ATS	0	0	0	0
001-0529-465.0000	TRAFFIC SIGNALS	5,120	5,120	5,265	5,335
001-0529-544.0000	TRANSPORTATION - LOCAL BUS	0	0		

CITY OF SOUTH PASADENA
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MILLAGE RATE 5.1750

			<i>As Amended</i>	<i>As Amended</i>	
			<i>Sep-23</i>	<i>Apr-24</i>	
ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
			2023	2024	2025
	FIRE SERVICES	Combined	Fire Only	Fire Only	Fire Only
001-0522-120.0000	SALARY AND WAGES	1,614,585	1,145,750	1,209,195	1,269,245
001-0522-122.0000	ACTING OFFICER PAY	2,500	1,600	1,600	1,200
001-0522-127.0000	CONTINGENCY	0	43,350	15,000	0
001-0522-140.0000	OVERTIME	92,450	63,350	66,760	66,000
001-0522-151.0000	INCENTIVE PAY	9,600	7,680	5,760	6,090
001-0522-152.0000	HOLIDAY BONUS	1,365	925	925	925
001-0522-153.0000	HOLIDAY TIME	55,150	38,360	40,325	46,440
001-0522-210.0000	SOCIAL SECURITY	135,840	94,790	102,480	106,235
001-0522-220.0000	FIREFIGHTERS PENSION	485,420	332,545	326,885	378,540
001-0522-220.1000	STATE CONTRIBUTION PENSION	41,600	29,000	34,470	37,090
001-0522-221.0000	FLORIDA RETIREMENT SYSTEM	5,750	7,100	8,910	9,310
001-0522-223.0000	FLA MUNICIPAL PENSION TR	0	0	0	0
001-0522-231.0000	ALDEN LIFE INSURANCE	3,780	2,565	2,565	2,565
001-0522-233.0000	HEALTH INSURANCE	278,005	204,005	227,100	237,850
001-0522-240.0000	WORKERS COMPENSATION	78,180	52,335	53,090	54,535
001-0522-250.0000	UNEMPLOYMENT	0	0	0	0
001-0522-312.0000	COMPUTER CONSULTANT	9,250	9,500	9,500	11,300
001-0522-315.1000	MEDICAL PHYSICALS	18,800	14,630	13,160	8,850
001-0522-316.0000	CONSULTANT SERVICES	0	0	0	0
001-0522-316.1000	COMM EMERGENCY RESPONSE	0	0	0	0
001-0522-319.0000	OTHER LEGAL SERVICES	15,500	15,500	15,000	15,500
001-0522-320.0000	ACCOUNTING AND AUDITING	40,595	37,510	38,095	38,365
001-0522-347.0000	CUSTODIAL AND JANITORIAL	5,185	5,475	6,165	6,800
001-0522-401.0000	TRAVEL, CONFERENCES, MEETINGS	5,000	5,000	5,000	5,000
001-0522-410.0000	TELEPHONE	7,650	7,650	8,450	8,500
001-0522-421.0000	POSTAGE	225	225	225	225
001-0522-431.0000	ELECTRICITY AND GAS	14,000	14,000	14,000	17,500
001-0522-433.0000	WATER	4,200	4,200	4,200	4,000
001-0522-440.0000	EQUIPMENT RENTAL	700	750	750	750
001-0522-450.0000	INSURANCE	101,615	61,895	71,250	167,225
001-0522-461.0000	R & M BUILDINGS	17,000	17,500	18,500	17,500
001-0522-462.0000	R & M EQUIPMENT	15,000	15,500	15,500	15,500
001-0522-463.0000	R & M VEHICLES	34,000	24,575	26,250	32,125

CITY OF SOUTH PASADENA
 FISCAL YEAR 2025 FINAL BUDGET
 MILLAGE RATE 5.1750

			<i>As Amended Sep-23</i>	<i>As Amended Apr-24</i>	
ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
001-0522-467.0000	R & M RADIOS	8,000	6,750	5,600	8,500
001-0522-480.0000	ADVERTISING	1,000	1,000	1,000	2,500
001-0522-481.0000	PUBLIC TRAINING/ ED- CPR	0	0	0	0
001-0522-482.0000	PUBLIC EDUCATION	1,000	1,000	1,000	2,500
001-0522-510.0000	OFFICE SUPPLIES	3,000	3,000	3,000	3,000
001-0522-521.0000	SMALL TOOLS	1,000	1,500	1,500	1,500
001-0522-522.0000	PETROLEUM PRODUCTS	15,800	13,620	13,500	12,500
001-0522-523.0000	CLOTHING AND LAUNDRY	14,000	11,210	11,000	15,000
001-0522-524.0000	INSTITUTIONAL SUPPLIES	7,350	7,500	7,500	7,000
001-0522-541.0000	TRAINING AND EDUCATION	20,000	20,000	35,000	20,000
001-0522-542.0000	BOOKS, DUES, MEMBERSHIPS	4,250	4,750	5,000	5,500
001-0522-543.0000	RESCUE VEHICLE LICENSE	0	0	0	0
001-0522-640.0000	MINOR EQUIPMENT	1,000	1,500	1,500	0
	CONTINGENCY	0	0	0	0
	TOTAL FIRE SERVICES	3,169,345	2,329,095	2,426,710	2,643,165
		5.98%		4.19%	8.92%

CITY OF SOUTH PASADENA
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ACCOUNT #	ACCOUNT NAME	2022 BUDGET	As Amended	As Amended	2025 BUDGET
			Sep-23	Apr-24	
			2023 BUDGET	2024 BUDGET	
	EMERGENCY MEDICAL SERVICES				
001-0526-120.0000	SALARY AND WAGES		489,865	516,500	548,345
001-0526-122.0000	ACTING OFFICER PAY		900	1,000	2,000
001-0526-123.0000	EMS CORDINATOR		93,750	98,850	86,815
001-0526-127.0000	CONTINGENCY		19,475	0	0
001-0526-130.0000	OTHER WAGES (FEMA)		0	0	0
001-0526-140.0000	OVERTIME		31,650	33,380	44,000
001-0526-151.0000	INCENTIVE PAY		2,520	2,520	2,910
001-0526-152.0000	HOLIDAY BONUS		440	440	440
001-0526-153.0000	HOLIDAY TIME		20,635	21,670	24,905
001-0526-210.0000	SOCIAL SECURITY		50,365	51,590	54,115
001-0526-220.0000	FIREFIGHTERS PENSION		178,195	175,740	199,140
001-0526-220.1000	STATE CONTRIBUTION PENSION		15,540	18,530	19,510
001-0526-231.0000	ALDEN LIFE INSURANCE		1,215	1,215	1,215
001-0526-233.0000	HEALTH INSURANCE		96,810	113,840	119,890
001-0522-240.0000	WORKERS COMPENSATION		28,000	28,480	28,660
001-0526-315.1000	MEDICAL PHYSICALS		4,170	5,640	5,640
001-0526-320.0000	ACCOUNTING AND AUDITING		7,270	6,605	17,805
001-0526-450.0000	INSURANCE		19,060	22,045	23,525
001-0526-462.0000	EMS EQUIPMENT R&M		0	0	2,400
001-0526-463.0000	R & M VEHICLES		11,425	11,250	11,425
001-0526-467.0000	R & M RADIOS		1,250	2,400	2,400
001-0526-522.0000	PETROLEUM PRODUCTS		9,880	10,000	9,000
001-0526-523.0000	CLOTHING AND LAUNDRY		3,790	4,500	4,500
001-0526-542.0000	BOOKS, DUES, MEMBERSHIPS		0	0	500
001-0526-543.0000	RESCUE VEHICLE LICENSE		1,750	0	1,750
001-0526-640.0000	MINOR EQUIPMENT		0	0	1,000
		0	1,087,955	1,126,195	1,211,890
				3.51%	7.61%

CITY OF SOUTH PASADENA
FISCAL YEAR 2025 FINAL BUDGET
MILLAGE RATE 5.1750

			<i>As Amended</i>	<i>As Amended</i>	
			<i>Sep-23</i>	<i>Apr-24</i>	
ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
	COMMUNITY IMPROVEMENT:				
001-0524-120.0000	SALARY AND WAGES	277,735	326,565	372,800	423,515
001-0524-127.0000	RETIREMENT PAY CONTINGENCY	0	8,500	0	0
001-0524-140.0000	OVERTIME	1,175	1,265	1,460	1,500
001-0524-152.0000	HOLIDAY BONUS	260	325	295	325
001-0524-210.0000	SOCIAL SECURITY	21,355	25,105	28,655	32,540
001-0524-221.0000	FLORIDA RETIREMENT SYSTEM	50,170	63,720	79,840	89,345
001-0524-231.0000	ALDEN LIFE INSURANCE	720	720	810	900
001-0524-233.0000	HEALTH INSURANCE	52,690	60,150	80,960	90,750
001-0524-240.0000	WORKERS COMPENSATION	4,240	4,705	4,975	5,355
001-0524-312.0000	COMPUTER CONSULTANT	22,840	23,000	33,000	45,000
001-0524-315.1000	MEDICAL PHYSICALS	250	250	0	250
001-0524-316.0000	CONSULTANT SERVICES	15,000	60,000	40,000	15,000
001-0524-316.1000	CONSULTANT- PLAN REIMBURSEABLES	20,000	20,000	0	0
001-0524-410.0000	TELEPHONE	6,400	6,400	6,600	6,800
001-0524-421.0000	POSTAGE	1,150	1,150	1,200	1,600
001-0524-431.0000	ELECTRICITY AND GAS	2,390	2,500	2,600	2,800
001-0524-433.0000	WATER	1,650	2,000	2,000	2,100
001-0524-450.0000	INSURANCE	6,630	7,390	9,060	9,860
001-0524-462.0000	R & M EQUIPMENT	250	250	500	500
001-0524-463.0000	R & M VEHICLES	1,650	1,650	4,740	4,200
001-0524-471.0000	COPIER SUPPLY AND SERVICE	2,500	2,500	4,825	4,825
001-0524-473.0000	PRINTING	500	500	500	800
001-0524-474.0000	MICROFILMING\ IMAGING	800	800	0	0
001-0524-480.0000	PROMOTIONAL	0	0	0	5,000
001-0524-490.0000	LEGAL ADVERTISING	1,400	2,000	2,500	2,500
001-0524-510.0000	OFFICE SUPPLIES	2,000	3,000	3,500	4,600
001-0524-522.0000	PETROLEUM PRODUCTS	900	1,900	2,000	2,000
001-0524-523.0000	UNIFORMS	1,000	1,000	1,700	1,500
001-0524-541.0000	TRAINING AND EDUCATION	9,000	9,000	10,000	21,600
001-0524-542.0000	BOOKS, DUES, MEMBERSHIPS	1,250	2,000	3,500	3,500
001-0524-640.0000	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
	TOTAL COMMUNITY IMPROVEMENT.	505,905	638,345	698,020	778,665
		13.34%	26.18%	9.35%	11.55%

CITY OF SOUTH PASADENA
FISCAL YEAR 2025 FINAL BUDGET
MILLAGE RATE 5.1750

ACCOUNT #	ACCOUNT NAME	2022 BUDGET	As Amended	As Amended	2025 BUDGET
			Sep-23	Apr-24	
PUBLIC WORKS:					
001-0541-120.0000	SALARY AND WAGES	501,700	556,395	639,205	690,860
001-0541-127.0000	RETIREMENT PAY CONTINGENCY	0	19,125	0	0
001-0541-128.0000	INTER-FUND SALARY TFR	(109,935)	(123,430)	(137,740)	(149,455)
001-0541-129.0000	INTER-DEPT SALARY TFR	(4,825)	(5,115)	(5,805)	(6,040)
001-0541-140.0000	OVERTIME	7,500	6,500	6,890	7,400
001-0541-152.0000	HOLIDAY BONUS	585	585	650	650
001-0541-210.0000	SOCIAL SECURITY	39,000	43,105	49,475	53,465
001-0541-221.0000	FLORIDA RETIREMENT SYSTEM	74,690	91,850	116,840	126,515
001-0541-223.0000	FLORIDA MUNICIPAL PENSION TRUST	0	0	0	0
001-0541-231.0000	ALDEN LIFE INSURANCE	1,620	1,620	1,620	1,800
001-0541-233.0000	HEALTH INSURANCE	118,025	127,720	162,810	171,320
001-0541-240.0000	WORKERS COMPENSATION	13,910	14,220	14,915	14,910
001-0541-310.0000	PROFESSIONAL SERVICES	350	350	350	425
001-0541-312.0000	COMPUTER CONSULTANT	1,510	1,580	1,600	2,400
001-0541-315.0000	MEDICAL/ EMPLOYMENT COST	250	250	250	250
001-0541-341.0000	STREET CLEANING CONTRACT	2,200	2,200	2,200	2,200
001-0541-342.0000	FERTILIZER & PEST CONTRACT	6,650	7,300	7,300	7,300
001-0541-349.0000	INTER-FUND OH TFR- ENTERPRISE	(15,710)	(16,865)	(16,845)	(16,880)
001-0541-400.0000	PARKS OPERATING EXPENSES	19,500	20,500	20,500	25,000
001-0541-410.0000	TELEPHONE	5,750	6,000	6,150	6,900
001-0541-431.0000	ELECTRICITY AND GAS	6,100	7,560	8,400	8,250
001-0541-432.0000	SIGNS & STREET LIGHTS	36,850	36,600	36,000	36,950
001-0541-433.0000	WATER	6,150	7,300	7,700	7,850
001-0541-440.0000	RENTAL EQUIPMENT	600	600	500	500
001-0541-450.0000	INSURANCE	78,990	73,735	96,865	97,015
001-0541-461.0000	R & M BUILDINGS	21,000	25,000	26,250	26,250
001-0541-462.0000	R & M EQUIPMENT	14,000	9,500	9,500	9,500
001-0541-463.0000	R & M VEHICLES	8,500	9,000	9,000	9,000
001-0541-464.0000	R & M MOWERS, TRACTOR, SPRINKLER	4,500	4,500	4,500	4,500
001-0541-490.0000	LEGAL ADVERTISING	500	500	500	500
001-0541-510.0000	OFFICE SUPPLIES	1,500	1,500	1,500	1,500
001-0541-521.0000	SMALL TOOLS	1,000	1,000	1,000	1,000
001-0541-522.0000	PETROLEUM PRODUCTS	10,250	16,300	14,000	13,000
001-0541-523.0000	CLOTHING AND LAUNDRY	3,500	3,500	3,500	3,500

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			<i>As Amended</i>	<i>As Amended</i>	
			<i>Sep-23</i>	<i>Apr-24</i>	
ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
001-0541-524.0000	INSTITUTIONAL SUPPLIES	9,000	9,000	9,000	9,000
001-0541-527.0000	PLANTS, TREES, SHRUBS	5,000	5,000	5,000	5,000
001-0541-527.1000	TREE PROGRAM	12,000	12,000	12,000	12,000
001-0541-528.0000	HOLIDAY DECORATIONS	20,000	20,000	10,000	10,000
001-0541-529.1000	FERTILIZER, SEED, SOD, MULCH	7,500	7,500	7,500	7,500
001-0541-529.2000	STREET MARKING & SIGNS	5,000	5,000	5,000	5,000
001-0541-530.0000	ALLEYS, ROADS, SIDEWALKS	2,000	2,000	2,000	2,000
001-0541-541.0000	TRAINING AND EDUCATION	3,000	3,000	3,000	3,500
001-0541-542.0000	BOOKS, DUES, MEMBERSHIPS	800	800	800	1,000
001-0541-640.0000	CAPITAL OUTLAY - EQUIPMENT	0	0	0	0
	TOTAL PUBLIC WORKS	920,510	1,014,785	1,143,880	1,213,335
		8.66%	10.24%	12.72%	6.07%

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ACCOUNT #	ACCOUNT NAME	2022 BUDGET	As Amended	As Amended	2025 BUDGET
			Sep-23	Apr-24	
2023 BUDGET	2024 BUDGET				
	HUMAN SERVICES\ RECREATION:				
001-0568-821.0000	SENIOR SERVICES	1,000	2,500	2,500	5,000
001-0568-823.0000	GOOD & WELFARE	3,250	3,250	3,500	3,500
001-0568-824.0000	SCHOLARSHIP AWARD	0	0	0	0
001-0568-825.0000	RECREATIONAL REIMBURSE	0	0	0	0
	TOTAL HUMAN SERVICES	4,250	5,750	6,000	8,500
001-0571-540.0000	LIBRARY CARD REBATE	17,325	15,000	18,975	21,150
	CULTURE SERVICES:				
001-0573-826.0000	SOUTH PASADENA COMM. BAND	1,000	1,000	1,000	1,500
001-0573-828.0000	SOUTH PASADENA CIVIC CLUB	0	0	0	0
	TOTAL CULTURE SERVICES	1,000	1,000	1,000	1,500
	SPECIAL EVENTS:				
001-0574-303.0000	ART SHOW / BLOCK PARTY*	10,000	10,000	10,500	10,500
001-0574-304.0000	EMPLOYEES HOLIDAY PARTY	3,000	3,000	3,000	6,600
001-0574-305.0000	VOL. APPRECIATION BANQUET	200	200	200	200
001-0574-309.0000	SPECIAL ACTIVITIES	6,300	6,300	6,300	6,300
001-0574-309.8000	CITY BOAT PARADE	0	10,000	10,000	10,000
	TOTAL SPECIAL EVENTS	19,500	29,500	30,000	33,600
001-0581-581.0000	CONTINGENCIES - RESERVES	0	338,820	941,020	260,350
001-0581-900.0000	TRANSFERS TO CAP IMP FUND	212,675	292,215	205,980	354,485
001-0581.900.0000	TRANSFERS- PUB SVC TAXES TO CIF	0	0	0	352,190
	TOTAL GENERAL FUND EXPENDITURES	6,799,045	7,823,660	8,791,395	9,502,425
		9.90%	15.07%	12.37%	8.09%

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			<i>As Amended</i>	<i>As Amended</i>	
			<i>Sep-23</i>	<i>Apr-24</i>	
ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
	<i>CAPITAL IMPROVEMENT FUND:</i>				
	REVENUES:				
301-312.6000	INFRASTRUCTURE TAX	-566,000	-723,000	-796,000	-760,000
301-342.4000	FIRE DISTRICT/ EMS/ CAPITAL RES	-225,000	-225,000	-37,500	0
301-337.3000	OTHER FINANCING PROCEEDS	-3,990,000	-9,900,000	0	0
301-334.1000	GRANT INCOME	-4,000	-2,195,600	-769,795	-738,375
301-361.1000	INTEREST	-3,325	-19,460	-132,950	-143,000
301-361.2000	INTEREST STATE BOARD	-3,100	-16,340	-91,265	-35,750
301-363.1000	IMPACT FEES	0	0	0	0
301-363.2410	TRANSPORTATION IMPACT FEES	0	0	0	0
301-364.0000	SALE OF ASSETS	0	0	-1,095,000	-1,288,150
301-381.1000	TFRS FROM GF PUBL SVC TAX- D SVC	0	0	0	-352,190
301-381.1000	TRANSFERS FROM GENERAL FUND	-212,675	-292,215	-205,980	-354,485
301-389.0000	APPROPRIATED FUND BALANCE	-1,512,825	0	-6,858,200	-4,975
	TOTAL REVENUE	-6,516,925	-13,371,615	-9,986,690	-3,676,925
	EXPENDITURES:				
301-0511-640.0000	CAPITAL OUTLAY - EQUIPMENT	3,850	7,200	84,650	103,835
301-0513-640.0000	CAPITAL OUTLAY - EQUIPMENT	97,650	92,300	23,730	72,550
301-0513-642.0000	VEHICLE	42,500	0	0	0
301-522-0710.0000	DEBT SERVICE - PRINCIPAL	0	243,000	533,000	554,000
301-522-0720.0000	DEBT SERVICE - INTEREST	0	177,270	372,760	352,190
301-0522-620.0000	BUILDING IMPROVEMENTS	3,735,000	5,422,116	6,798,750	0
301-0522-640.0000	CAPITAL OUTLAY - EQUIPMENT	46,250	242,815	132,375	132,450
301-0522-640.0000	CAPITAL- GRANT EQUIPMENT	0	0	0	0
301-0522-640.1000	EMERGENCY MEDICAL EQUIPMENT	0	0	0	0
301-0522-642.0000	VEHICLE EMS\ FIRE	1,250,000	1,270,310	50,000	0
301-0524-620.0000	BUILDING IMPROVEMENTS	75,000	150,000	0	34,250
301-0524-640.0000	CAPITAL OUTLAY - EQUIPMENT	40,175	128,350	45,700	34,450
301-0524-642.0000	VEHICLE	0	0	0	0
301-0541-620.0000	BLDG IMPROVEMENT - P/W	27,500	10,000	27,000	40,000
301-0541-620.0000	EMERGENCY GENERATOR- PW	0	0	275,225	0
301-0541-620.0000	BUILDING IMPROVEMENTS- CH	0	47,000	15,000	45,750
301-0541-620.0000	EMERGENCY GENERATOR- CH	0	0	412,500	412,500

CITY OF SOUTH PASADENA
FISCAL YEAR 2025 FINAL BUDGET
MILLAGE RATE 5.1750

			<i>As Amended</i>	<i>As Amended</i>	
			<i>Sep-23</i>	<i>Apr-24</i>	
ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
301-0541-640.0000	CAPITAL OUTLAY - EQUIPMENT	30,000	0	0	6,950
301-0541-640.0000	CAPITAL OUTLAY- PARK EQUIP	14,000	14,000	4,000	4,000
301-0541-642.0000	VEHICLE	0	0	0	185,000
301-0561-610.0000	LAND PURCHASES	0	711,110	0	0
301-0563-632.0000	SO PASADENA- PARKS (BAYVIEW)	400,000	725,000	800,000	900,000
301-0563-632.3000	SOLAR POWER STREET LIGHTS	20,000	20,000	0	20,000
301-0563-632.4000	CAPITAL OUTLAY - RECREATIONAL	0	0	137,000	199,000
301-0563-632.4000	RESURFACE TENNIS COURTS	0	20,000	0	0
301-0563-633.0000	STORM WATER RUNOFF	75,000	75,000	75,000	75,000
301-0563-633.1000	CURBING- PASADENA ISLE	0	0	0	0
301-0563-633.2000	DREDGE OUTFALL\ BOARDWALK	0	0	0	0
301-0563-633.3000	RESILIENT FLORIDA GRANT	0	0	0	175,000
301-0563-634.0000	STREET PAVING	230,000	353,000	100,000	280,000
301-0563-635.2000	PASADENA ISLE BRIDGE	380,000	0	0	0
301-0563-636.0000	PED SIGNALS\ CROSSWALKS	0	0	0	0
301-0563-637.0000	SIDEWALK \ SEAWALL REPLACEMENT	0	0	0	0
301-0563-636.1000	VISIONING\ BEAUTIFICATION	50,000	50,000	100,000	50,000
301-389.0000	CAP PROJ FUND BAL RESERVE		3,613,144		0
	TOTAL EXPENDITURES	6,516,925	13,371,615	9,986,690	3,676,925

CITY OF SOUTH PASADENA
FISCAL YEAR 2025 FINAL BUDGET
MILLAGE RATE 5.1750

			<i>As Amended</i>	<i>As Amended</i>	
			<i>Sep-23</i>	<i>Apr-24</i>	
ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
	<i>SEWER ENTERPRISE FUND</i>				
	REVENUES:				
401-343.5100	SEWER USER FEES	-1,545,600	-1,500,000	-1,757,160	-1,897,730
401-343.5510	SEWER CONNECTION FEES	-1,000	-1,000	-1,000	-1,000
401-361.1000	INTEREST	-1,400	-9,765	-32,200	-40,500
401-361.2000	INTEREST STATE BOARD	-1,000	-13,000	-39,000	-39,700
401-334.3500	GRANT INCOME - PHYS ENVIRONM	0	0	0	
401-389.0000	APPROPRIATED FUND BALANCE	-191,205	-309,945	-700	0
	TOTAL REVENUES	-1,740,205	-1,833,710	-1,830,060	-1,978,930
	EXPENDITURES:				
401-0535-120.0000	SALARY AND WAGES	61,815	69,600	78,145	84,465
401-0535-314.0000	TECHNICAL (EMG) MAINTENANCE	30,000	35,000	35,000	35,000
401-0535-315.0000	ABB AUTOMATION	0	0	0	0
401-0535-317.0000	CITY OF ST PETE ADMINISTRATION	3,455	3,630	3,465	3,450
401-0535-320.0000	ACCOUNTING AND AUDITING	3,495	3,540	3,950	9,095
401-0535-349.0000	ADMINISTRATIVE SERVICE CHG GF	32,180	34,465	35,175	36,250
401-0535-411.0000	ALARM SYSTEM	6,040	6,000	3,500	3,850
401-0535-431.0000	ELECTRICITY AND GAS	11,650	11,200	13,200	13,000
401-0535-433.0000	WATER	0	0	0	0
401-0535-434.0000	SEWER PROCESSING - ST PETE	1,212,300	1,218,555	1,287,225	1,527,695
401-0535-450.0000	INSURANCE	21,370	13,820	17,500	13,840
401-0535-468.0000	R & M UTILITY	35,000	35,000	35,000	35,000
401-0535-468.0000	SLIP LINE\ PIPELINE REPAIRS	125,000	125,000	125,000	125,000
401-0535-469.0000	R & M ELECTRICAL AND MECHANICAL	12,900	12,900	12,900	12,900
401-0535-581.0000	CONTINGENCIES	0	0	0	0
401-0535-635.0000	SEWER ADDITIONS- OTHER	160,000	240,000	155,000	0
401-0535-635.0000	SEWER ADDITIONS -LFT STATIONS	25,000	25,000	25,000	25,000
401-0535-640.0000	CAPITAL OUTLAY - RESERVE				54,385
	TOTAL EXPENDITURES	1,740,205	1,833,710	1,830,060	1,978,930

CITY OF SOUTH PASADENA
FISCAL YEAR 2025 FINAL BUDGET
MILLAGE RATE 5.1750

			<i>As Amended</i>	<i>As Amended</i>	
			<i>Sep-23</i>	<i>Apr-24</i>	
ACCOUNT #	ACCOUNT NAME	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
	<i>RECLAIMED WATER ENTERPRISE FUND</i>				
	REVENUES:				
402-343.5200	RECLAIMED WATER USER FEES	-250,580	-247,000	-277,500	-291,500
402-361.1000	INTEREST	-1,200	-12,600	-41,500	-42,300
402-361.2000	INTEREST STATE BOARD	-1,300	-11,500	-29,800	-32,100
402-381.2000	TRANSFER IN- FUND 301				
402-389.0000	APPROPRIATED FUND BALANCE	-223,210	-221,990	0	
	TOTAL REVENUE	-476,290	-493,090	-348,800	-365,900
	EXPENDITURES:				
402-0537-120.0000	SALARY AND WAGES	48,120	53,830	60,210	64,990
402-0537-314.0000	TECHNICAL MAINTENANCE	25,000	25,000	25,000	25,000
402-0537-317.0000	CITY OF ST PETE ADMINISTRATION	600	650	600	600
402-537-340.0000	CONTRACTED CONSULTANTS	1,000	1,000	1,000	1,000
402-0537-320.0000	ACCOUNTING AND AUDITING	905	970	1,065	1,135
402-0537-349.0000	ADMINISTRATIVE SERVICE CHG GF	15,365	16,990	17,305	17,715
402-0537-433.0000	WATER	92,300	106,650	112,815	129,740
402-0537-462.0000	R & M EQUIPMENT	0	0	0	0
402-0537-468.0000	R & M UTILITY	10,000	10,000	10,000	10,000
402-0537-710.0000	PRINCIPAL	0	0	0	0
402-0537-720.0000	INTEREST	0	0	0	0
402-0537-581.0000	CONTINGENCIES/ RESERVES	0	0	120,805	115,720
402-0537-635.0000	CAPITAL EXPENSE- R/W SYSTEM	283,000	278,000	0	0
402-0537-900.0000	TRANSFERS				
	TOTAL EXPENDITURES	476,290	493,090	348,800	365,900

CITY OF SOUTH PASADENA



AGENDA SUBMITTAL FORM

Ordinance:	Date Submitted:	09/25/2024
Resolution: NO. 2024-08	Agenda Meeting Date:	
Motion:	Regular Meeting Date:	
Information Only	Submitted By:	COMMISSIONER THOMAS
No Action Needed:	Written By:	
Discussion:		

Subject Title: (If Ordinance or Resolution, state number and title in full.)

RESOLUTION NO. 2024-08 - A RESOLUTION OF THE CITY OF SOUTH PASADENA, FLORIDA, AMENDING THE SALARY PAY PLANS SET FORTH IN RESOLUTION NO. 2023-11; CREATING THREE POSITIONS OF MARKETING COORDINATOR, CITY PLANNER AND IT SPECIALIST AND ADOPTING THE 2024-2025 STEP PAY PLAN (EXHIBIT A) FOR GENERAL EMPLOYEES; EFFECTIVE FOR THE PAYROLL INCLUDING OCTOBER 1, 2024.

Motion Proposed:

TO PASS RESOLUTION NO. 2024-08

SUBMIT ORIGINAL TO CITY CLERK FOR INCLUSION ON AGENDA BY WEDNESDAY.

RESOLUTION NO. 2024-08

A RESOLUTION OF THE CITY OF SOUTH PASADENA, FLORIDA, AMENDING THE SALARY PAY PLANS SET FORTH IN RESOLUTION NO. 2023-11; CREATING THREE POSITIONS OF MARKETING COORDINATOR, CITY PLANNER AND IT SPECIALIST AND ADOPTING THE 2024-2025 STEP PAY PLAN (EXHIBIT A) FOR GENERAL EMPLOYEES; EFFECTIVE FOR THE PAYROLL INCLUDING OCTOBER 1, 2024.

WHEREAS, during the annual budget process the City Commission discussed the general economy and rising cost of living trends including healthcare, fuel, groceries, housing and rent; and

WHEREAS, based on examination and discussion of the City's financials and consumer price indices, the Commission has decided to approve a 4% COLA for general employees for fiscal year 2025; and

WHEREAS, based on discussions of expanded city planning for growth and building projects, the need for a dedicated professional to assist in the marketing of City activities, events and communications, and the need for more reliable and timely technical support for the City's information technology systems, the City Commission recognizes the need for adding new positions to perform these essential functions.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of South Pasadena, Florida, that the positions of City Planner, Marketing Coordinator, and IT Specialist are hereby created and added to the City's step pay plan with job descriptions established by the Personnel Coordinator and the appropriate department heads; and

BE IT FURTHER RESOLVED by the City Commission that the 2023/2024 Step Pay Plans set forth by Resolution No. 2023-11 are hereby amended to reflect the salary ranges of the three new positions and that the 2024/2025 Step Pay Plan attached hereto as Exhibit A is recognized as the approved Step Pay Plan for general employees for the Fiscal Year 2025.

PASSED AND ADOPTED THIS _____ DAY OF _____, 2024.

Arthur Penny, Mayor

ATTEST:

Carley Lewis, City Clerk

THIS RESOLUTION HAS BEEN APPROVED AS TO FORM AND CONTENT BY THE
CITY ATTORNEY.

City Attorney

**CITY OF SOUTH PASADENA
FY 2024/2025
12 STEP PAY PLAN - GENERAL EMPLOYEES**

JOB TITLE	HRS	START	1	2	3	4	5	6	7	8	9	10	11	12
MUNICIPAL MAINTENANCE I	35	21.74	22.36	22.99	23.65	24.33	25.01	25.73	26.46	27.22	27.99	28.79	29.61	30.45
		\$39,567	\$40,695	\$41,842	\$43,043	\$44,281	\$45,518	\$46,829	\$48,157	\$49,540	\$50,942	\$52,398	\$53,890	\$55,419
MUNICIPAL MAINTENANCE II	35	23.88	24.56	25.25	25.97	26.71	27.48	28.26	29.06	29.89	30.73	31.62	32.51	33.44
		\$43,462	\$44,699	\$45,955	\$47,265	\$48,612	\$50,014	\$51,433	\$52,889	\$54,400	\$55,929	\$57,548	\$59,168	\$60,861
ADMINISTRATIVE ASSISTANT	35	25.39	26.22	27.06	27.94	28.85	29.79	30.74	31.75	32.77	33.83	34.93	36.07	37.24
		\$46,210	\$47,720	\$49,249	\$50,851	\$52,507	\$54,218	\$55,947	\$57,785	\$59,641	\$61,571	\$63,573	\$65,647	\$67,777
PERMIT TECH & ADMIN ASST HORTICULTURIST \ IT SPECIALIST	35	26.62	27.41	28.23	29.06	29.92	30.80	31.72	32.66	33.62	34.61	35.64	36.70	37.79
		\$48,448	\$49,886	\$51,379	\$52,889	\$54,454	\$56,056	\$57,730	\$59,441	\$61,188	\$62,990	\$64,865	\$66,794	\$68,778
SUPERVISOR OF MAINTENANCE & HORTICULTURE	35	29.05	30.06	31.09	32.15	33.26	34.39	35.59	36.81	38.06	39.37	40.74	42.13	43.58
BUS TAX OFFICIAL \ BLDG SERVICES COORDINATOR	35	29.05	30.06	31.09	32.15	33.26	34.39	35.59	36.81	38.06	39.37	40.74	42.13	43.58
ACCOUNTING SPECIALIST	35	29.05	30.06	31.09	32.15	33.26	34.39	35.59	36.81	38.06	39.37	40.74	42.13	43.58
MARKETING COORDINATOR		\$52,871	\$54,709	\$56,584	\$58,513	\$60,533	\$62,590	\$64,774	\$66,994	\$69,269	\$71,653	\$74,147	\$76,677	\$79,316
LICENSING OFFICIAL \ PERMIT TECHNICIAN	35	27.86	28.65	29.46	30.31	31.17	32.05	32.96	33.90	34.87	35.86	36.89	37.93	39.00
CODE ENFORCEMENT \ ADMIN ASSISTANT (PRE-2010)	35	\$50,705	\$52,143	\$53,617	\$55,164	\$56,729	\$58,331	\$59,987	\$61,698	\$63,463	\$65,265	\$67,140	\$69,033	\$70,982
ASSISTANT PUBLIC WORKS DIRECTOR	35	35.06	36.15	37.26	38.42	39.61	40.84	42.11	43.41	44.77	46.16	47.59	49.61	50.59
DEPUTY CITY CLERK	35	35.06	36.15	37.26	38.42	39.61	40.84	42.11	43.41	44.77	46.16	47.59	49.61	50.59
ASSISTANT FINANCE DIRECTOR	35	35.06	36.15	37.26	38.42	39.61	40.84	42.11	43.41	44.77	46.16	47.59	49.61	50.59
		\$63,809	\$65,793	\$67,813	\$69,924	\$72,090	\$74,329	\$76,640	\$79,006	\$81,481	\$84,011	\$86,614	\$90,290	\$92,074
FINANCE DIRECTOR \ PUBLIC WORKS DIRECTOR	35	50.59	52.78	55.08	57.47	59.97	62.58	65.29	68.13	71.08	74.18	77.40	80.77	84.27
COMMUNITY IMPROVEMENT DIRECTOR \ CITY CLERK		\$92,074	\$96,060	\$100,246	\$104,595	\$109,145	\$113,896	\$118,828	\$123,997	\$129,366	\$135,008	\$140,868	\$147,001	\$153,371
CITY ADMINISTRATOR	35	53.81	56.02	58.35	60.77	63.27	65.89	68.61	71.46	74.41	77.49	80.69	84.03	87.51
		\$97,934	\$101,956	\$106,197	\$110,601	\$115,151	\$119,920	\$124,870	\$130,057	\$135,426	\$141,032	\$146,856	\$152,935	\$159,268
DIRECTOR OF PUBLIC SAFETY \ FIRE CHIEF	40	47.07	48.97	50.93	52.98	55.11	57.32	59.61	62.02	64.50	67.09	69.79	72.59	75.50
		\$97,906	\$101,858	\$105,934	\$110,198	\$114,629	\$119,226	\$123,989	\$129,002	\$134,160	\$139,547	\$145,163	\$150,987	\$157,040
DEPUTY FIRE CHIEF	40	39.27	40.97	42.73	44.57	46.50	48.51	50.60	52.77	55.06	57.43	59.90	62.48	65.19
		\$81,682	\$85,218	\$88,878	\$92,706	\$96,720	\$100,901	\$105,248	\$109,762	\$114,525	\$119,454	\$124,592	\$129,958	\$135,595
BUILDING & CODE INSPECTOR	35	35.54	36.55	37.60	38.66	39.76	40.89	42.06	43.24	44.48	45.75	47.05	48.39	49.77
CITY PLANNER		\$64,683	\$66,521	\$68,432	\$70,361	\$72,363	\$74,420	\$76,549	\$78,697	\$80,954	\$83,265	\$85,631	\$88,070	\$90,581

CITY OF SOUTH PASADENA



AGENDA SUBMITTAL FORM

Ordinance:	Date Submitted:	09/25/2024
Resolution: NO. 2024-09	Agenda Meeting Date:	
10/08/	Regular Meeting Date:	
Motion:	Submitted By:	COMMISSIONER THOMAS
Information Only	Written By:	
No Action Needed:		
Discussion:		

Subject Title: (If Ordinance or Resolution, state number and title in full.)

RESOLUTION NO. 2024-09 - A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF SOUTH PASADENA, FLORIDA, APPROVING A 4% COLA INCREASE FOR THE MAYOR AND COMMISSIONERS FOR FISCAL 2024-2025; EFFECTIVE FOR THE PAYROLL INCLUDING OCTOBER 1, 2024.

Motion Proposed:

TO PASS RESOLUTION NO. 2024-09

SUBMIT ORIGINAL TO CITY CLERK FOR INCLUSION ON AGENDA BY WEDNESDAY.

RESOLUTION NO. 2024-09

A RESOLUTION OF THE CITY OF SOUTH PASADENA, FLORIDA, APPROVING A 4% COLA INCREASE FOR THE MAYOR AND COMMISSIONERS FOR FISCAL 2024-2025; EFFECTIVE FOR THE PAYROLL INCLUDING OCTOBER 1, 2024.

WHEREAS, the City Commission decided that it was prudent to adjust Commission salaries on a regular and continuous basis to keep up with the cost of living; and

WHEREAS, the current annual salary of the Mayor and Commissioners is \$15,190 and \$11,544 respectively; and

WHEREAS, the City Commission determined that a 4% cost of living adjustment (COLA) would be reasonable for general employees and the City Commission for Fiscal 2024-2025; and

NOW, THEREFORE BE IT RESOLVED by the City Commission of the City of South Pasadena that effective October 1, 2024 the salary for the Mayor shall be adjusted to \$1,316.45 monthly (\$15,797.40 annually) and the salary for the remaining (4) Commissioners shall be adjusted to \$1,000.50 monthly (\$12,006.00 annually).

PASSED AND ADOPTED THIS _____ DAY OF _____, 2024.

Arthur Penny, Mayor

ATTEST:

Carley Lewis, City Clerk

THIS RESOLUTION HAS BEEN APPROVED AS TO FORM AND CONTENT BY THE CITY ATTORNEY.

City Attorney

CITY OF SOUTH PASADENA



AGENDA SUBMITTAL FORM

Ordinance:	Date Submitted:	10/03/2024
Resolution:	Agenda Meeting Date:	
Motion: X	Regular Meeting Date:	
Information Only	Submitted By:	COMMISSIONER THOMAS
No Action Needed:	Written By:	
Discussion:		

Subject Title: (If Ordinance or Resolution, state number and title in full.)

TO APPROVE AN AGREEMENT WITH MARCUM LLC TO PROVIDE AUDIT SERVICES

Motion Proposed:

TO APPROVE AN AGREEMENT WITH MARCUM LLC TO PROVIDE AUDIT SERVICES TO THE CITY AND AUTHORIZE THE MAYOR TO EXECUTE THE AGREEMENT.

SUBMIT ORIGINAL TO CITY CLERK FOR INCLUSION ON AGENDA BY WEDNESDAY.

SERVICES/CONSULTING AGREEMENT

Between
City of South Pasadena
(hereinafter referred to as “City”)
7047 Sunset Dr. S
South Pasadena, FL 33707

And

Marcum LLP
(hereinafter referred to as “Consultant”)
201 East Kennedy Blvd.
Suite 1500
Tampa, FL 33602

This Services/Consulting agreement (“Agreement”) shall be in effect as of September 30, 2024 (“Effective Date”) and is for the performance of services relating to providing financial audit and related services to the City of South Pasadena.

RECITALS

WHEREAS, the City is a municipal corporation duly organized pursuant to the laws of the State of Florida with the authority to contract for consulting services deemed necessary for the City.

WHEREAS, City desires to retain Consultant to render services to the City as specified below;

NOW, THEREFORE, for good and valuable consideration, the adequacy of which both parties acknowledge, Consultant and City agree as follows:

ARTICLE I. RELATIONSHIP. The parties intend that an independent contractor relationship will be created by this Agreement. The City is interested only in the results to be achieved, and the conduct and control of the work will lie solely with the Consultant, who is an independent contractor. Consultant **is not to be considered an** agent or employee of the City for any purpose and is not entitled to any benefits that the City provides for its employees. It is understood that Consultant is free to perform similar services for other parties while under contract with the City so long as the requirements of this Agreement are satisfied.

ARTICLE II. SCOPE OF SERVICES.

1. **Services to be performed:** Providing financial audit and related services to the City of South Pasadena.

2. **Controlling Documents:**
 - a. City of South Pasadena RFP #2024-01 (Exhibit A.)
 - b. Bid proposal and all accompanying documents submitted by Marcum LLP in response to the City’s RFP #2024-01 (Exhibit B.)
 - c. Marcum Audit Engagement Letter (Exhibit C.)

3. In the event of a conflict or inconsistency between the Agreement and the documents listed under Article II. 2.a., b., and c., the terms and provisions of this Agreement shall prevail.

4. Time is of the essence in performance of this Agreement.

ARTICLE III. FEES/TERM.

1. **Fees:** For such services, City agrees to pay Consultant a (not-to-exceed) fee as follows:

Annual Audit Fees

FY 2023-2024:	\$48,000
FY 2024-2025:	\$49,400
FY 2025-2026:	\$51,000
FY 2026-2027:	\$52,400
FY 2027-2028:	\$54,000

Hourly Rates

Partner:	\$395
Manager:	\$295
Supervisory Staff:	\$195
Staff Auditor:	\$150

Consultant shall be responsible for all licenses, permits, costs and expenses he/she incurs in the performance of services under this Agreement, including all taxes and assessments resulting therefrom.

2. **Term:** Unless terminated earlier under other provisions hereof, the term of this Agreement shall extend from the Effective Date until June 30, 2029 (encompassing Audits for FY-2024, 2025, 2026, 2027, 2028) or until both parties agree the work is completed and that the Agreement may be terminated. Upon the conclusion of the initial Term, City may, at its option, renew or extend this

Agreement for additional one-year terms (with fee increases based upon annual CPI increase). Otherwise, this Agreement may only be extended beyond the initial Term upon the written agreement of both parties.

ARTICLE IV. TERMINATION. This Agreement can be terminated immediately by City upon written notice if at any time the Consultant does not perform the obligations of this Agreement to the satisfaction of the City, as determined in the sole discretion of the City.

ARTICLE V. INDEMNITY AND INSURANCE.

1. Indemnification

- a. Consultant shall defend at his or her expense, pay on behalf of hold harmless and indemnify the City, its officers, employees, agents, elected and appointed officials, and volunteers from and against any and all claims, demands, liens, liabilities, penalties, fines, fees, judgments, losses and damages whether or not a lawsuit is filed, including, but not limited to, costs, expenses and attorneys' and experts' fees at trial and on appeal (collectively, "Claims") for damage, sustained by any persons or entities, which damage are alleged or claimed to have arisen out of or in connection with, in whole or in part, directly or indirectly:
 - i. The performance of this Agreement (including amendments thereto) by Consultant, including any misrepresentation by a member of Consultants management team; or
 - ii. The failure of Consultant to comply and conform with applicable laws; or
 - iii. Any negligent act or omission of the Consultant; or
 - iv. Any reckless or intentional wrongful act or omission of the Consultant.
- b. The City shall defend at its expense, pay on behalf of hold harmless and indemnify the Consultant, its officers, employees, or agents, from and against any and all claims, demands, liens, liabilities, penalties, fines, fees, judgments, losses and damages whether or not a lawsuit is filed, including, but not limited to, costs, expenses and attorneys' and experts' fees at trial and on appeal (collectively, "Claims") for damage sustained by any persons or entities, which damage are alleged or claimed to have arisen out of or in connection with, in whole or in part, directly or indirectly:
 - i. The performance of this Agreement (including amendments thereto) by the City; or
 - ii. The failure of City to comply and conform with applicable laws; or

- iii. Any negligent act of omission of the City, whether or not such negligence is claimed to be either solely that of the City; or
- iv. Any reckless or intentional wrongful act or omission of the City.
- c. The provisions of this section are independent of, and will not be limited by, any insurance required to be obtained by Consultant pursuant to this Agreement or otherwise obtained by Consultant and shall survive the expiration or earlier termination of this agreement. Nothing herein waives the provisions and/or limitation of Section 768.25 Florida Statutes.

2. Insurance:

- a. Consultant shall purchase and maintain such insurance as will protect Consultant from the losses or claims set forth below which may arise out of or result from Consultant’s performance or obligations to perform under the Agreement, whether such performance be by Consultant or by anyone directly or indirectly employed by Consultant, or by anyone for whose acts Consultant may be liable:
 - i. claims under workers’ compensation, disability benefit, and other similar employee benefit acts;
 - ii. claims for damage because of bodily injury, occupational sickness or disease or death of Consultant’s employees;
 - iii. claims for damages because of bodily injury, sickness or disease, or death of any person other than Consultant’s employees;
 - iv. claims for damages insured by usual personal injury liability coverage;
 - v. claims for damages because of injury to or destruction of tangible property;
 - vi. claims for design errors or other violations of professional obligations as defined in an approved policy of professional errors and omissions liability insurance.
- b. The insurance required by the preceding subsection shall be written for not less than the following limits or as required by law, whichever is greater:

i. General Liability – Aggregate	\$2,000,000.00
ii. General Liability – Each Occurrence	\$1,000,000.00
iii. Professional Liability – Aggregate	\$2,000,000.00
iv. Automobile Liability	\$1,000,000.00
v. Worker’s Compensation	As Required By Law

ARTICLE VI. EQUAL EMPLOYMENT GOVERNING LAW. City states that it is an equal employment opportunity employer and that it does not discriminate against any person on the basis of race,

color, religion, sex, national origin, or any other classification protected by state or federal law or the ordinance of the City of South Pasadena.

This Agreement is to be construed in accordance with the laws of the State of Florida. Venue for any cause of action or claim asserted by either party hereto brought in state courts shall be in the Sixth District Judicial Circuit Court in and for Pinellas County, Florida. Venue for any action brought in Federal Court shall be in the Middle District of Florida, Tampa Division.

ARTICLE VII. WAIVER. No act of omission or commission of either party, including without limitation, any failure to exercise any right, remedy, or recourse, shall be deemed to be a waiver, release or modification of the same. Such a waiver, release or modification is to be affected only through a written modification to this agreement.

ARTICLE VII. ENTIRE AGREEMENT AND MODIFICATIONS. This Agreement constitutes the complete agreement of the parties, supersedes all prior agreements pertaining to the subject matter hereof, and no representation, inducements, promises or agreements, oral or otherwise between the parties not embodied in this instrument shall have any force or effect. No amendment or modification to this Agreement shall be valid unless in writing and signed by the City and the Consultant.

ARTICLE IX. LICNESES AND PERMITS. It is the responsibility of the Consultant to have a current and valid Occupational License and all other licenses and governmental permits required or necessary to perform the Services hereunder and to provide a copy of same to the City.

ARTICLE X. NOTICES. DOCUMENT OWNERSHIP. RECORDS AND RETENTION.

1. **Notices:** All notices must be in writing and delivered in person, by certified mail, or by email to the address listed on the front page of this Agreement. Notices shall be deemed delivered upon expiration of five (5) days following the date mailed by certified mail or upon confirmation of delivery by email.
2. **Document Ownership:** Any presentations, reports or work papers produced under this Agreement shall be the sole property of the City and may not be reproduced, used, or copied without the expressed permission of City, which permission may be granted or withheld in its sole discretion.
3. **Records and Retention:** The original files and work materials relating to all services performed under this Agreement shall be maintained in a file onsite as designated by the City.

ARTICLE XI. SEVERABILITY. Should any section or part of any section of this Agreement be rendered void, invalid, or unenforceable by any court of law, for any reason, such a determination shall not render void, invalid, or unenforceable any other section or any part of any section of this Agreement.

ARTICLE XII. DISPUTES & ATTORNEYS' FEES. In the event of a dispute arising under this Agreement, whether or not a lawsuit or other proceeding is filed, the prevailing party shall be entitled to recover its reasonable attorneys' fees and costs, including attorneys' fees and costs incurred in litigating entitlement to attorneys' fees and costs, as well as in determining or quantifying the amount of recoverable attorneys' fees and costs. The reasonable costs to which the prevailing party is entitled shall include any costs that are taxable under any applicable statute, rule or guideline, as well as any non-taxable costs reasonably incurred in connection with the dispute, including, but not limited to, costs of investigation, copying, electronic discovery, information technology charges, telephone and mailing costs, consultant and expert witness fees, travel expenses, court reporter fees and transcript charges, and mediator fees, regardless of whether such costs would be otherwise taxable.

ARTICLE XIII. WAIVER OF JURY TRIAL. BOTH PARTIES HERETO DO HEREBY KNOWINGLY AND INTENTIONALLY WAIVE ANY RIGHT THEY MAY HAVE TO A TRIAL BY JURY AS TO ANY DISPUTE RELATING TO THIS AGREEMENT.

ARTICLE XIV. CONTRACT NOT ASSIGNABLE. This Agreement may not be assigned by Consultant without the express written consent of the City, granted or withheld in its sole discretion. Further, this Agreement may only be performed by those principals of Consultant who have represented to the City that they will perform the essential functions of this Agreement, and no others except as may be approved by the City in writing.

ARTICLE XV. CONSULTANT'S DUTY UNDER PUBLIC RECORDS LAW.

IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT CITYHALL@MYSOUTHPASADENA.COM, (727)-347-4171, OR 7047 SUNSET DRIVE SOUTH, SOUTH PASADENA, FL 33707.

If Chapter 119.0701, Florida Statutes applies to Consultant, then Consultant shall comply with applicable public records laws and shall:

1. Keep and maintain public records required by the City to perform the service required under this Agreement.
2. Upon request from the City's custodian of public records, provide the City 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 Florida Statutes, or as otherwise provided by law.
3. 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 Agreement term and following completion of the Agreement if the consultant does not transfer the records to the City.
4. Upon completion of the Agreement, transfer, at no cost, to the City all public records in possession of the Consultant or keep and maintain public records required by the City to perform the service. If the Consultant transfers all public records to the City upon completion of the Agreement, the Consultant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Consultant keeps and maintains public records upon completion of the Agreement, the Consultant shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the City, upon request from the City's custodian of public records, in a format that is compatible with the information technology systems of the City.
5. A request to inspect or copy public records relating to this contract must be made directly to the City. If the City does not possess the requested records, it shall immediately notify Consultant of the request, and Consultant must provide the records to the City or allow the records to be inspected or copied within a reasonable time.
6. If Consultant does not comply with the City's request for records, the City shall enforce these contract provisions in accordance with the Agreement.
7. If Consultant fails to provide requested public records to the City within a reasonable time, Consultant may be subject to penalties under Section 119.10, Florida Statutes.

IN WITNESS whereof, Consultant and City have executed this Agreement on the date indicated above.

ATTEST:

MAYOR OF THE CITY OF SOUTH
PASADENA, FLORIDA

CARLEY LEWIS, CLERK

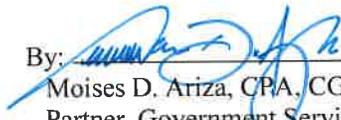
By: _____
City Clerk

By: _____
Mayor, Arthur Penny

APPROVED AS TO FORM

By: _____
City Attorney

MARCUM LLP

By:  _____
Moises D. Ariza, CPA, CGMA
Partner, Government Services

Witness:  _____



EXHIBIT A



**THE CITY OF SOUTH PASADENA, FLORIDA
REQUEST FOR PROPOSAL #2024-01
INDEPENDENT AUDIT SERVICES**

RFP #2024-01

Date: JUNE 12, 2024

Sealed proposals will be received at the City of South Pasadena, City Hall, 7047 Sunset Drive South, South Pasadena, Florida 33707, Pinellas County until:

**JULY 22, 2024 at 10:00 A.M. (EST)
FOR INDEPENDENT AUDIT SERVICES**

Said proposals should conform to the specifications outlined in the request for proposal. The City reserves the right to reject any and all offers and to waive minor informalities.

If you are interested in responding, please prepare **one (1) marked original, one (1) copy, and one (1) electronic copy on an USB flash drive** of a proposal and submit them to the City of South Pasadena's Administration Office by the date indicated. Late offers will be rejected. Please indicate the RFP number on your response envelope.

Deadline for questions is June 26, 2024. Submit questions to cityhall@mysouthpasadena.com with "RFP #2024-01 QUESTIONS" as the subject line.

PROPOSAL and ADDENDUM DOCUMENTS CAN BE DOWNLOADED FROM

https://www.mysouthpasadena.com/government/request_for_proposal_request_for_bid.php

IT IS THE PROPOSER'S RESPONSIBILITY TO CHECK THE CITY'S WEBSITE FOR FINAL DOCUMENTS AND ADDENDUMS BEFORE SUBMITTAL.

PART I
MINIMUM REQUIREMENTS/EVALUATION CRITERIA

Purpose

In accordance with Section 218.39, Florida Statutes, the City Commission for the City of South Pasadena, Florida is requesting proposals from Certified Public Accounting firms to conduct an audit of the general-purpose financial statements of the City of South Pasadena for each fiscal year of a five-year period. The audit contract is subject to annual approval by the City Commission, with grounds for termination including but not limited to poor performance, not adhering to time schedules, and excessive fee increases. This contract can be cancelled prior to commencement of the annual audit by either party giving sixty (60) days written notice (or other time period if stipulated by the City).

Scope of Work

1. The Firm agrees to conduct a financial and compliance audit of the City's financial statements annually for the fiscal years ending September 30, 2024 through September 30, 2028.
2. If applicable, a financial and compliance audit, "single audit," of Federal, State and Local Government Grants shall also be performed, as defined in the most recent edition of the General Accounting Office's Government Auditing Standards, the provisions of the Single Audit Act and the Office of Performance and Budget's Uniform Guidance and the State of Florida, Rules of the Auditor General.
3. The scope of the financial and compliance audit shall follow governmental auditing standards applicable in the State of Florida to audits of local government pursuant to Section 218.39 and 215.97, Florida Statutes and all other guidelines and requirements promulgated by the Office of Auditor General. The scope shall include the following:
 - a. An examination of financial statements to express an opinion on the fairness of presentation of financial position, results of operations, and changes in financial position in in conformity with generally accepted accounting principles.
 - b. An examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements.
 - c. An examination of any additional financial information necessary to comply with generally accepted accounting principles. The financial statements referred to above

are the government-wide financial statements (GASB Statement 23, paragraphs 6b (1) and 12 through 62) and fund financial statements (GASB Statement 24, paragraphs 6b(2) and 63 through 112).

- d. An examination of any additional activities necessary to establish compliance with the term "financial statement audit" as defined and used in Government Auditing Standards (2018 Revision) and any amendments thereto.
 - e. If applicable, an examination of any additional activities necessary to establish compliance with the Federal Single Audit Act; United States Office of Management and Budget (OMB) Circular No. A-133; other applicable Federal law; and the Florida Single Audit Act (F.S. Section 215.97).
 - f. The use of financial condition assessment procedures to assist the auditor in the detection of deteriorating financial conditions pursuant to Section 218.39(5) and 218.503, Florida Statutes. The auditor may use financial condition assessment procedures developed by the Auditor General or appropriate alternative financial condition procedures. The financial condition assessment shall be done as of the fiscal year end; however, the auditor shall give consideration to subsequent events, through the date of the audit report that could significantly impact the local governmental entity's financial condition.
4. In addition to the Independent Audit Report: the Firm agrees to prepare the following reports during the term of the contract.
- a. Independent Auditors' Report on Compliance and on Internal Control over Financial Reporting based on an Audit of Financial Statements performed in accordance with Government Auditing Standards.
 - b. Management Letter.
 - c. Independent Auditors' Report Regarding Investment Policy Compliance on Rules of the Auditor General 10.556(10).
 - d. Independent Auditors' Report Regarding Rules of the Auditor General 10.557(3)(b) (Deepwater Horizon Spill Reporting).
 - e. Statistical Tables required to be included in the Annual Comprehensive Financial Report based on the audited financial statements and other information provided by City personnel.

- f. Local Highway Finance Report for submission to the Florida Department of Transportation based upon the audited financial statements.
- g. Annual Local Government Financial Report for submission to the Department of Financial Services based upon the audited financial statements.
- h. Reports shall be issued on the examination of management's assertion for compliance with specific allowable cost requirements pertaining to the City's contract(s) with Pinellas County to provide Emergency Medical Service (EMS) and Fire Services (if applicable in year of audit). These reports are to be presented in a format approved by the Pinellas County Fire and EMS Division.
- i. Excel based capital asset depreciation schedules based on management's determination of additions, deletions, and appropriate useful lives.

Related Services Conducted by the Firm

- j. Firefighter's Pension Fund - Foster & Foster Actuaries and Consultants has been retained by the City of South Pasadena Firefighter's Pension Board to serve as the Plan's Administrator. An examination of financial transactions and annual reconciliation of the fund's beginning and ending balances will be made to the extent required by generally accepted auditing standards to complete the audit of the city wide financial statements. No additional services for the Pension Fund or the Pension Plan will be performed as part of this contract for audit services.
- k. Certificate of Achievement - The City requires the auditor's assistance in preparation and final review of the Government Finance Officer Association (GFOA) Certificate of Achievement application and response to the prior year's application comments and suggestions for improvement.
- l. Additional Services - If during the contractual period covered by the contract, additional services such as operational audits, special engagements, preparation for bond issues and arbitrage consulting, or management advisory services are needed, the Firm may, at the option of the City be engaged to perform these services at the rates established in the contract.

If Applicable

- m. Independent Auditors' Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in accordance with OMB Circular A-133 and Rules of the Auditor General.
 - n. Schedule of Expenditures of Federal Awards and State Financial Assistance.
 - o. Schedule of Findings and Questioned Costs.
 - p. Independent Auditors' Report(s) on Debt Compliance.
 - q. Data Collection Form as required by OMB Circular A-133.
 - r. All other reports as required by Federal or State regulatory agencies or generally accepted principles.
5. The entity to be audited includes all City fund types, including:
- General Fund
 - Capital Improvement Fund
 - Sewer Enterprise Fund
 - Reclaimed Water Enterprise Fund
 - Fiduciary Funds
6. The Auditor in charge of the engagement or the field audit manager must be available to attend up to two public meetings. One meeting is reserved for an audit progress report if requested by the Auditor Selection Committee. At completion of the audit, the Auditor in charge will present the audited financial statements to the City Commission and review any audit findings and recommendations.
7. The Firm agrees to perform a portion of the audit on City premises under normal conditions. The City agrees to furnish adequate working space that is well lit, safe, reasonably comfortable, and reasonably proximate to accounting records.
8. The Firm agrees to provide all equipment, materials, supplies and personnel services to perform the audit. The City agrees to provide, at no cost, all postage and copying costs necessary to perform the audit.
9. By submitting a proposal, the Firm acknowledges that during the proposal period the City may add or delete funds, incur additional debt, engage in new governmental ventures, and otherwise modify or expand its current operations. Modifications to the existing contract terms should not be necessary, unless the changes are significant to the City as a whole and require substantial changes in the audit plan or scope.

10. The City uses the services of third-party custodians and administrative support for the Defined Benefit Pension Plan, Defined Contribution Plan (401(a)), Deferred Compensation Plan (457(b)), Worker's Compensation claims, and other insurance related matters as required.

Background

The City of South Pasadena, Florida invites Independent Certified Public Accountants, who are licensed to practice in the State of Florida, to submit proposals for the performance of an examination of its financial statements for the period beginning October 1, 2023 and ending September 30, 2028 with the expectation that annual audit contracts will be awarded for additional one (1) year renewals thereafter, with reasonable cost of living adjustments based on the All Urban Consumers CPI annual change for the Tampa-St. Petersburg-Clearwater area, and subject to the mutual satisfaction of both parties. The annual period will end on the September 30th year end under audit. The purpose of the examination is to express an opinion on the fairness with which the general-purpose financial statements present the City's financial position, results of operations and cash flows of its proprietary fund types in conformity with generally accepted governmental accounting principles and to determine whether operations were conducted in accordance with legal and regulatory requirements.

General Information

1. The City of South Pasadena is one of twenty-four municipalities located in Pinellas County on Florida's west coast. The City of South Pasadena is a City Commission form of municipal government, which offers a traditional mix of services to a population of 5,000-6,000. The City employs approximately 40 fulltime employees with an approximate Annual General Fund budget of \$7.8 million. The City departments include Public Safety Department with 21 personnel, Administration Department with three (3) personnel, Finance Department with four (4) personnel, Community Improvement Department (Building Department & Code Enforcement) with (four) 4 personnel, and a Public Works Department with approximately 8-10 personnel. The City has a Sewer Enterprise Fund with an approximate budget of \$1.83 million and a Reclaimed Water Enterprise Fund with a budget of approximately \$228,000. Sewer Processing for the City is done through the City of St. Petersburg with an annual budgeted cost of about \$1.2 million. The City's billing for Water, Sewer, and Reclaimed Water is done by the City of St.

Petersburg for a nominal fee. With the exception of building permits and business tax receipts, most revenues are in the form of electronic funds transfer from other governmental agencies and utility companies. The City's Capital Improvement Fund Budget for the past few years has reflected budgeted costs for a new Fire Station that was scheduled for completion in May of 2024 (approximate cost of \$12 million) and the receipt of Revenue Bond Proceeds of \$9.9 million. The fund collects approximately \$800,000 in Penny for Pinellas funding plus investment earnings. In an average year, capital expenditures would range from \$500,000 to \$800,000. In years going forward, the fund will need to provide about \$906,000 in annual debt service to be paid from Capital Fund reserves and non-ad-valorem revenue transfers from the General Fund.

2. Copies of the Annual Comprehensive Financial Report for the fiscal year (FY) ended September 30, 2022, which included an unqualified audit opinion, and the FY 2023 Operating and Capital budgets are available on the City's website, www.mysouthpasadena.com.
3. The City's accounting system is through Tyler Technologies - Incode 10. The general ledger accounting, payroll, accounts payable, and cash receipts (cashiering) has been implemented for about two (2) fiscal years. Fixed assets has not been fully implemented as of FY 2024. The Auditors should include in their proposal the cost to update the City's Depreciation Schedules, which are on an Excel based spreadsheet and maintained by the City's predecessor auditor. In early 2024 the City's Community Improvement Department implemented the Tyler Technologies - EnerGov software for permitting and licensing. At the date of this RFP, the cash receipts do not automatically integrate into Tyler Technologies - Incode 10. The cash receipts for the department are manually entered by the Finance Department into the system. Access to the computer and accounting systems will be made available to the Auditors through the Finance Department, which is responsible for the maintenance and operation of the finance system.
4. The City's predecessor independent auditors are Wells, Houser & Schatzel, P.A.
5. The City received ARPA funding of \$ 2,551,849 on October 6, 2021, which was used primarily for the construction of the new fire station, roadway paving, and a vaccination incentive program. All funds were utilized by FY 2023 and reporting done through March 2024. The City received no other state or federal grants that exceed single audit limits in FY 2023.
6. The City has no internal audit department. The Finance Department personnel includes the Finance Director, Assistant Finance Director, Accounting Specialist, and Administrative

- Assistant who are available to assist with the preparation of account analyses, schedules, etc.
7. Operating budgets and capital budgets for governmental fund types are recorded in the automated accounting system. Amendments and transfers are documented within the system and by City Ordinance.
 8. The audit shall be a financial audit as required in Section 218.39 Florida Statutes, and shall cover each one-year period beginning October 1 and ending September 30, 2024 through 2028 with provision that the contract may be extended for additional one year terms (with fee increases based upon the annual CPI increase) subject to the contract of both parties.
 9. The City Commission has appointed an Auditor Selection Committee comprised of five (5) members, which includes one (1) City Commissioner and four (4) members of the public. The City's Finance Director and City Clerk/Administrator may serve in an advisory capacity to the Auditor Selection Committee.

Other Qualifications

1. To qualify as the City's external auditor, the following minimum requirements must be met:
 - a. The firm must have been established as a legal entity, be licensed in the State of Florida, and have performed continuous CPA services for a minimum of five (5) years.
 - b. The firm must submit an affirmation that the proposer meets the independence requirements of the Standards for Audit of Governmental Organizations, Programs, Activities and Functions, most recent revision, published by the U.S. General Accounting Office, and as specified by generally accepted governmental auditing standards.
 - c. The proposing firm must submit an affirmation that the proposer does not have a record of substandard audit work.
 - d. Government Auditing Standards (the Yellow Book) requirements related to governmental auditing by the State of Florida requires partner and in-charge auditor to have completed CPE that directly enhance the auditor's professional proficiency to perform audits and/or attestation engagements.
 - e. The firm has no conflict of interest with regard to any other work performed by the firm for the City.

2. Fieldwork shall be completed by March 15th each succeeding year.
3. The Auditor shall submit, no later than March 20th of each year, a draft of the management letter, which shall identify material weaknesses and significant deficiencies observed in the system of internal accounting control, assess their effect on financial management and propose steps to eliminate the weaknesses. The final management letter shall be submitted in "printer's proof" format no later than March 25th each year.
4. The Auditor shall, without charge, make their work papers available to any Federal or State Agency upon request and in accordance with Federal and State Law and Regulations.

Anticipated Timeline of Events

JUNE 12, 2024	<ul style="list-style-type: none"> • REQUEST FOR PROPOSAL ANNOUNCEMENT • NEWSPAPER PUBLICATION • PUBLICATION ON WEBSITE • SOLICITATIONS TO CANDIDATES
JUNE 26, 2024	<ul style="list-style-type: none"> • DEADLINE FOR QUESTIONS
JULY 5, 2024	<ul style="list-style-type: none"> • PUBLISH ANY ADDENDA ON WEBSITE
JULY 22, 2024 AT 10:00 A.M.	<ul style="list-style-type: none"> • DEADLINE TO SUBMIT RFP • OPENING IMMEDIATELY FOLLOWING
AUGUST 1, 2024	<ul style="list-style-type: none"> • ELECTRONIC COPIES OF RFP EMAILED TO THE AUDITOR SELECTION COMMITTEE MEMBERS
AUGUST 13, 2024	<ul style="list-style-type: none"> • INITIAL REVIEW AND RANKING OF RFP BY THE AUDITOR SELECTION COMMITTEE
AUGUST 20, 2024	<ul style="list-style-type: none"> • INTERVIEW WITH TOP RANKING FIRMS • FINAL REVIEW AND RANKING OF RFP BY THE AUDITOR SELECTION COMMITTEE • THE AUDITOR SELECTION COMMITTEE PRESENTS RFP RECOMMENDATION TO THE CITY COMMISSION
AUGUST 27, 2024	<ul style="list-style-type: none"> • CITY COMMISSION APPROVES SELECTION OF RFP #2024-01 INDEPENDENT AUDIT SERVICES

PART II
INSTRUCTIONS TO PROPOSERS AND GENERAL PROVISIONS

Definitions (as used herein)

1. The term "Request for Proposal" means a solicitation of proposals.
2. The acronym "RFP" means Request for Proposal.
3. The term "proposal" means the offer of qualitative evaluations by the proposer.
4. The term "professional services" means those services of architects, auditors, dentists, engineers, landscape architects, lawyers, physicians, psychologists, surveyors and any other professional service as determined by the City.
5. The term "proposer" means the one responding to the Request to Propose and making an offer.
6. The term "City" means the City of South Pasadena, Florida.
7. The term "City Commission" means the governing body of the City of South Pasadena, Florida.

Preparation of Request for Proposals

1. Proposers are expected to examine the minimum requirements and all special and general conditions. Omission on the part of the proposer to make the necessary examinations and investigations, or failure to fulfill in every detail the requirements of the contract document, will not be accepted as a basis for varying the requirements of the City or the compensation to the vendor. Failure to do so is at the proposer's risk. The proposer shall sign the Request for Proposal and print or type his/her name, address, and telephone number on the face page.
2. The apparent silence of any supplemental minimum requirements as to any details or the omission from it of a detailed description concerning any point will be regarded as meaning that only the best commercial practices are to prevail. All workmanship is to be first quality. All interpretations of the minimum requirements shall be made upon the basis of this statement.
3. Proposals shall be submitted in the format described in this document, other formats will be rejected. Unless otherwise stated within the minimum requirements, responses to the RFP shall have (1) marked ORIGINAL, one (1) copy, and one (1) electronic copy on an USB flash drive submitted for evaluation purposes.
4. The firm should retain a copy of all documents for future reference.

5. All proposals must be signed with the firm name and by an officer or employee having authority to bind the firm by his/her signature as indicated by the Florida Department of State, Division of Corporations (www.sunbiz.org). Proof of corporate signer must be included with the submittal with the proposal. Use Sunbiz screen shot or include a copy of a Corporate Resolution.
6. Failure to follow the instructions in the RFP is cause for rejection of offer.

Submission and Receipt of Proposals

1. Proposals must be received before the specified date and time as designated in the RFP. A list of firms who submitted proposals will be furnished upon request.
2. Proposals shall be submitted in a sealed envelope. The envelope shall show the hour and date specified for receipt of RFP, the RFP number, and the name and address of the firm.
3. The City is not responsible for the U.S. Mail or private couriers in regard to mail being delivered by the specified time so that a proposal can be considered.
4. Email proposals will not be considered. However, proposals may be modified by email provided such notices are received prior to the time and date specified.
5. Late proposals will be rejected.
6. Proposals having any erasures or corrections must be initialed by the offeror in ink. Proposals shall be signed in ink.
7. All other requirements listed in Part III - Specific Proposal Requirements.

Acceptance of Offer

The signed proposal shall be considered an offer on the part of the proposer; such offer shall be deemed accepted upon issuance by the City of a Purchase Order, other contractual document, or engagement letter signed by both parties.

The contract will be awarded to the most responsible responsive proposer whose proposal best meets the minimum requirements and criteria set forth in this RFP.

The City reserves the right to accept or reject any and all proposals or parts of proposals, waive minor informalities.

The City reserves the right to award the contract on a split-order, lump sum, or individual-item basis, or such combination as shall best serve the interest of the City, unless otherwise specified.

Discrepancies, Errors, and Omissions

Any discrepancies, errors, or ambiguities in the RFP or addenda (if any) should be reported in writing to the City's Finance Director. Should it be found necessary, a written addendum will be incorporated in the RFP and will become part of the Purchase Contract (contract documents). The City will not be responsible for any oral instructions, clarifications, or other communications.

Right to Reject Proposal

Right is reserved to reject any or all proposals and to disregard typographical, mathematical, or obvious errors. The City will not pay costs incurred by any proposer in the preparation of proposals.

Evaluation Criteria

The Auditor Selection Committee will evaluate proposals. The Proposer will be selected based on, but not limited to, the following weighted criteria:

1. Qualifications and Experience (45 points)
 - a. Company overview including years in business, staff size, adequacy of proposed staffing for audit engagement and types of audit clients.
 - b. Quality and experience with government engagements of comparable size and complexity (Five years preferred).
 - c. Ability to deliver fiscal year end September 30th Annual Comprehensive Annual Report and all documents discussed in Scope of Work by March 31st of the subsequent year or, in cases where certificate of achievement application can be extended, no later than June 30th or the required date of filing with the State of Florida.
 - d. Firm must be authorized to do business in the State of Florida and must be a Certified Public Accounting Firm licensed and in good standing with the State of Florida.
 - e. Firm should have a field office in the Tampa-St. Petersburg-Clearwater or Sarasota-Bradenton Metropolitan Area.
 - f. Quality ratings on the Firm's most recent Peer Review Report.

Compensation

Compensation, which is determined to be fair, competitive, and reasonable, will be considered during the negotiations of a final contract with the selected Proposer.

Payment

Progressive payments will be made as work is performed but will not exceed 90% of the total contract amount until issuance of a final audit opinion and all required reports.

Fiscal Non-Funding Clause

In the event sufficient budgeted funds are not available for a new fiscal period, the City shall notify the awarded Proposer of such occurrence and contract shall terminate on the last day of the current fiscal period without penalty or expense to the City.

Conflict of Interest

The Proposer acknowledges and certifies that this Contract does not violate any ethics provision found in Chapter 112, Florida Statutes, including but not limited to the prohibition against gratuities and kickbacks.

The Proposer certifies that, to the best of his/her knowledge or belief, no elected/appointed official or employee of the City of South Pasadena, a spouse thereof or other person residing in the same household, is financially interested, directly or indirectly, in providing the services specified in this proposal. Financial interest includes ownership of more than five percent of the total assets or capital stock or being an officer, director, manager, partner, proprietor, or agent of the business submitting the proposal or of any subcontractor or supplier thereof providing goods or services in excess of ten percent of the total proposal amount.

Additionally, the Proposer, on company letterhead, must divulge at the time of the proposal submittal, any relative, or other than those already specified, of an elected/appointed official or employee of the City who has a financial interest, as defined herein, in providing the services specified in the proposal. The City, at its sole discretion, will determine whether a conflict exists and whether to accept or reject the proposal.

Public Entity Crimes

A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crime may not submit a proposal on a contract to provide any goods or services to a public entity, may not submit a proposal on a contract with a public entity for the construction or repair of a public building or public work, may not submit proposals on leases of real property to a public entity, may not be awardee 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(2), Florida Statute, for a period of 36 months from the date of being placed on the convicted vendor list. The proposer will complete and sign a public entity crime statement to acknowledge their status under Section 287.133, Florida Statute.

Options

When the City requests proposals with options regarding the extent of services to be provided, the City requests all proposers to provide a cost breakdown for each option proposed. Although all options may be purchased, some may not. The City reserves the right to decide, at its discretion, which options shall be purchased.

Default of Contract

In case of default by the Proposer, the City may procure the services from other sources and hold the proposer responsible for any excess costs occasioned or incurred thereby.

Modification for Changes

No contract or understanding to modify this RFP and resultant purchase order or contract shall be binding upon the City unless made in writing with the same formalities as the original contract and approved by the City Commission.

Order or Precedence

In the event of an inconsistency between the provisions of the RFP, the inconsistency shall be resolved by giving precedence in the following order: (a) Instructions to Proposers and General Provisions; and (b) the minimum requirements.

Examination of Records

The Proposer shall keep adequate records and supporting documentation applicable to the subject matter of this RFP to include, but not be limited to, records of costs, time worked, working paper and/or accumulations of data, and criteria or standards by which findings or data are measured. Said records and documentation shall be retained by the proposer for a minimum of one year from the date of the contract is completed and accepted by the City. If any litigation is started before the expiration of the one-year period, the records shall be retained until all litigation, claims, or audit findings, involving the records have been resolved, unless otherwise instructed by the City. Should any questions arise concerning this contract, the City and its authorized agents shall have the right to review, inspect, and copy all such records and documentation during the record retention period stated above; provided, however, such activity shall be conducted only during normal business hours and shall be at the City's expense.

Hold Harmless

The parties recognize that the Proposer is an independent contractor. The Proposer agrees to assume liability for and indemnify, hold harmless, and defend the City, its City Commission, officers, employees, agents, and attorneys of, from, and against all liability and expense, including reasonable attorney's fees, in connection with any and all claims, demands, damages, actions, causes of action, and suits in equity of whatever kind or nature, including claims, demands, damages, actions, causes of action, and suits in equity of whatever kind or nature, including claims for personal injury, property damage, equitable relief, or loss of use, arising out of the execution, performance, nonperformance, or enforcement of the terms and conditions of this Contract, Invitation for Bid or Request for Proposal, whether or not due to or caused by the negligence of the City, its City Commission, officers, employees, agents, and attorneys, excluding only the sole negligence of the City, its City Commission, officers, employees, agents, and attorneys. The Proposer's liability hereunder shall include all attorney's fees and costs incurred by the City in the enforcement of this indemnification provision. This includes claims made by the employees of the Proposer against the City and the Proposer hereby waives its entitlement, if any, to immunity under Section 440.11, Florida Statutes. The obligations contained in this provision shall survive termination of this Contract and shall not be limited by the amount of any insurance required to be obtained or maintained under this Contract.

Qualification of Proposer

A Proposer may be required, before the award of any contract, to show to the complete satisfaction of the City that they have the necessary facilities, equipment, ability and financial resources to perform the work in a satisfactory manner within the time specified.

Disqualification of Proposer

Any or all proposals will be rejected if there is any reason for believing that collusion exists among the Proposers, and participants in such collusion will not be considered in future proposals for the same work.

Licenses and Permits

The Proposer shall secure all licenses and permits and shall comply with all applicable laws, regulations and codes as required by the State of Florida, or by the City of South Pasadena. The Proposer must fully comply with all Federal and State Laws and County and Municipal Ordinances and Regulations in any manner affecting the performance of the work.

Applicable Law and Venue

The Contract shall be governed by, construed and interpreted in accordance with the laws of the State of Florida without regard to the conflicts or choice of law principals thereof. Each of the parties hereto: (a) irrevocably submits itself to the exclusive jurisdiction of the State of Florida, and agree that venue shall lie exclusively in the Sixth Judicial Circuit Court in and for Pinellas County, Florida for any state court action arising out of this Contract, and exclusively in the United States District Court for the Middle District of Florida, Tampa Division, for any federal court action arising out of this Contract; (b) waives and agrees not to assert against any party hereto, by way of motion, as a defense or otherwise, in any suit, action or other proceeding, (i) any claim that it is not personally subject to the jurisdiction of the above-named courts for any reason whatsoever, and (ii) any claim that such suit action, or proceeding by any party hereto is brought in an inconvenient form or that venue of such suit, action, or proceeding is improper or that this Contract or the subject matter hereof may not be enforced in or by such courts.

Public Records Responsibilities

Pursuant to Section 119.0701, Florida Statutes, for any tasks performed by Contractor on behalf of the City, Contractor shall: (a) keep and maintain all public records, as that term is defined in Chapter 119, Florida Statutes ("Public Records"), required by the City to perform the work contemplated by this Contract; (b) upon request from the City's custodian of public records, provide the City with a copy of the request Public Records or allow the Public Records to be inspected or copied within a reasonable time at a cost that does not exceed the costs provided in Chapter 119, Florida Statutes, 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 term of this Contract and following completion or termination of this Contract, if Contractor does not transfer the records to the City in accordance with (d) below; and (d) upon completion or termination of this Contract, (i) if the City, in its sole and absolute discretion, requests that all Public Records in possession of Contractor be transferred to the City, Contractor shall transfer, at no cost, to the City, all Public Records in possession of the Contractor within thirty (30) days of such request or (ii) if no such request is made by the City, Contractor shall keep and maintain the Public Records required by the City to perform the work contemplated by this Contract. If Contractor transfers all Public Records to the City pursuant to (d)(i) above, Contractor shall destroy any duplicate Public Records that are exempt or confidential and exempt from Public Records disclosure requirements within thirty (30) days of transferring the Public Records to the City and provide the City with written confirmation that such records have been destroyed within thirty (30) days of transferring the Public Records. If Contractor keeps and maintains Public Records pursuant to (d)(ii) above, Contractor shall meet all applicable requirements for retaining Public Records. All Public Records stored electronically must be provided to the City, upon request from the City's custodian of public records, in a format that is compatible with the information technology of the City. If Contractor does not comply with a Public Records request, or does not comply with a Public Records request within a reasonable amount of time, the City may pursue any and all remedies available in law or equity including, but not limited to, specific performance. The provisions of this section only apply to those tasks in which Contractor is acting on behalf of the City.

Proposer understands and agrees to abide by all applicable public records laws and obligations incurred as a result of contracting

with a public entity in the State of Florida. Proposer will be responsible for the maintenance and disposition of all public records within its possession in accordance with Chapter 119, Florida Statutes, and any applicable exemptions.

IF THE PROPOSER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, IT IS THE PROPOSER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, ANY QUESTIONS CONTACT THE CUSTODIAN OF PUBLIC RECORDS, CARLEY LEWIS AT (727) 347-4171, CITYCLERK@MYSOUTHPASADENA.COM, OR 7047 SUNSET DRIVE SOUTH, SOUTH PASADENA, FLORIDA 33707.

Attorney Fees

In the event of legal action or other proceeding arising under this Contract, the prevailing party shall be entitled to recover from the adverse party all its reasonable attorneys' fees and costs incurred by the prevailing party in the prosecution or defense of such action, or in any post-judgment or collection proceedings and whether incurred before suit, at the trial level or at the appellate level. This shall include any bankruptcy proceedings. The prevailing party also shall be entitled to recover any reasonable attorneys' fees and costs incurred in litigating the entitlement to attorneys' fees and costs, as well as in determining the amount of attorneys' fees and costs due to the prevailing party. The reasonable costs to which the prevailing party will be entitled include costs that are taxable under any applicable statute, rule, or guideline, as well as costs of investigation, copying costs, electronic discovery costs, mailing and delivery charges, costs of conducting legal research, consultant and expert witness fees, travel expenses, court reporter fees and mediator fees, regardless of whether such costs are taxable under any applicable statute rule or guideline.

Additional Information

Additional information may be obtained from the City Clerk/Administrator as provided herein, or from the individual listed on the RFP cover letter.

PART III
SPECIFIC PROPOSAL REQUIREMENTS

Format

To assure consistency, proposals must conform to the following format:

1. Cover Letter
2. Table of Contents Sections:
 - A. Introduction
 - B. Qualifications/Experience of Proposer, Partner(s), Supervisor(s) and Staff
 - C. Other Relevant Information
 - D. Similar Engagements with Other Government Entities & References
 - E. Audit Approach
 - F. Audit Fee Proposal
 - G. Independence and Prior Engagements with the City of South Pasadena
 - H. License to Practice in the State of Florida
 - I. Forms

Section A - Introduction

This section should contain information about your firm's experience and background. Include complete information regarding experience in this type of commercial service, number of years, number of employees, etc.

Section B - Qualifications

This section should contain qualifications of personnel. Please submit resumes of key personnel who will be assigned to this contract.

Section C - Other Relevant Information

This section should address any other information necessary for a full understanding of your services in addition to the two questions below:

1. Submit a copy of the firm's most recent external quality control review report.
2. Disclose and explain if your firm has been subject to any disciplinary actions during the past three (3) years.

Section D - Similar Engagements with Other Government Entities & References

Provide a listing of all governmental clients serviced during the last three (3) years by the designated office that will provide audit services to the City, including former clients that the designated office no longer serves. Provide name of client, contact person, phone number, and date of services performed, and an overview of the services provided.

Section E - Audit Approach

This section should clearly describe the detailed audit approach and methodology for meeting objectives. Please note the following:

1. Describe the overall approach that the firm would take in this audit engagement including the extent to which statistical sampling techniques will be used.
2. Describe the approach that will be used to review the adequacy of the City's system of internal controls.
3. Describe the approach that will be taken in auditing Information Systems.
4. Describe the approach that will be used in testing for legal compliance.
5. Describe the process that the firm will take to produce a meaningful "management letter".
6. Describe the method and work plan for auditing pending GASB pronouncements in the initial contract year and/or any subsequent years. The City plans to implement all GASB pronouncements by the required year and usually not prior.

Section F - Audit Fee Proposal

The audit fee cost will not be the sole or predominant factor to evaluation of qualified proposals. The audit fees proposed for each year of the engagement must be separately stated for each fiscal year end (2024, 2025, 2026, 2027, and 2028). Certain years may not require a single audit; therefore, the fee proposal must reflect fees both with and without a single audit for each of the five (5) years. The fees proposed must include a schedule of fees and expenses that support the Total All-Inclusive Maximum Price (not to exceed price), including hours and hourly rates by position, anticipated out-of-pocket expenses, and the firms proposed reimbursement rates for travel, lodging and meals. All expenses will be charged against the Total All-Inclusive Maximum Price submitted by the firm. The fee proposal shall also include an hourly rate(s) for additional services.

Section G - Independence and Prior Engagements with the City of South Pasadena

The firm should provide an affirmative statement that it is independent of the City as defined by generally accepted auditing standards of the U.S. General Accounting Office's Government Auditing Standards. The firm should also list and describe the firm's (or proposed subcontractors') professional relationships involving the City for the past five (5) years. In addition, the firms shall give the City written notice of any professional relationships entered into during the period of this contract.

Section H - License to Practice in the State of Florida

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

Section I - Forms

1. Proposed Audit Fees
2. Proposed Audit Fees - Annual Worksheet
3. Firm Contact Information
4. List of References
5. Indemnification and Insurance Requirement
6. Debarment, Suspension Vendor Responsibility Certification
7. Public Entity Crime Statement

PROPOSED AUDIT FEES

- An hourly rate sheet (Proposed Audit Fees - Annual Worksheet) for all staff levels must be attached to the Proposed Audit Fees.
- Financial Audit Fees must represent total not to exceed amount including all fees and expense reimbursements.
- Financial Audit Fees must include all non-audit services specified under Scope of Work 4(f)-(k).

FIRM NAME

	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
FINANCIAL AUDIT WITH CERTIFICATE OF ACHIEVEMENT <i>TOTAL FOR ALL-INCLUSIVE MAXIMUM PRICE**</i>	\$	\$	\$	\$	\$
FINANCIAL AUDIT - PROJECTED HOURS	HRS.	HRS.	HRS.	HRS.	HRS.
SINGLE AUDIT - AS NEEDED	\$	\$	\$	\$	\$
SINGLE AUDIT - PROJECTED HOURS	HRS.	HRS.	HRS.	HRS.	HRS.
ADDITIONAL SERVICES - HOURLY RATE <i>REFER TO SCOPE OF SERVICES 4 (L)</i>					
PARTNER(S)	\$	\$	\$	\$	\$
MANAGER(S)	\$	\$	\$	\$	\$
SUPERVISORY STAFF	\$	\$	\$	\$	\$
STAFF AUDITOR(S)	\$	\$	\$	\$	\$
OTHER STAFF (SPECIFY):	\$	\$	\$	\$	\$

PROPOSED AUDIT FEES - ANNUAL WORKSHEET

FIRM NAME		FISCAL YEAR	20
------------------	--	--------------------	-----------

FINANCIAL AUDIT & RELATED SERVICES	HOURS	HOURLY RATE	TOTAL
PARTNER(S)		\$	\$
MANAGER(S)		\$	\$
SUPERVISORY STAFF		\$	\$
STAFF AUDITOR(S)		\$	\$
OTHER STAFF (SPECIFY)		\$	\$
ADDITIONAL SERVICES:			
LOCAL HIGHWAY FINANCE REPORT		\$	\$
ANNUAL LOCAL GOVERNMENT FINANCIAL REPORT		\$	\$
PINELLAS COUNTY EMS COMPLIANCE CERTIFICATION		\$	\$
DEPRECIATION SCHEDULE MAINTENANCE		\$	\$
CERTIFICATE OF ACHIEVEMENT		\$	\$
FIREFIGHTER'S PENSION RECONCILIATION		\$	\$
OTHER (SPECIFY)		\$	\$
REIMBURSABLE:			
OUT-OF POCKET EXPENSES			\$
MEALS & LODGING			\$
TRANSPORTATION			\$
OTHER (SPECIFY)		\$	\$
		\$	\$
TOTAL FINANCIAL AUDIT TO PROPOSED AUDIT FEES (SUMMARY)			

SINGLE AUDIT - AS NEEDED	HOURS	HOURLY RATE	TOTAL
PARTNER(S)		\$	\$
MANAGER(S)		\$	\$
SUPERVISORY STAFF		\$	\$
STAFF AUDITOR(S)		\$	\$
OTHER STAFF (SPECIFY)		\$	\$
		\$	\$
REIMBURSABLE:			
OUT-OF POCKET EXPENSES			\$
MEALS & LODGING			\$
TRANSPORTATION			\$
OTHER (SPECIFY)		\$	\$
		\$	\$
TOTAL SINGLE AUDIT TO PROPOSED AUDIT FEES (SUMMARY)			

FIRM'S CONTACT INFORMATION

THIS PROPOSAL MUST BE SIGNED BY THE PRINCIPAL OR DIRECTOR AS INDICATED BY THE FLORIDA DEPARTMENT OF STATE, DIVISION OF CORPORATIONS (www.sunbiz.org)

Proof of corporate signer must be submitted with Statement of Qualifications. If not submitted firm will be considered non-responsive. Use Sunbiz screen shot or copy of Corporate Resolution.

PROPOSER NAME: _____

TAX ID# SSN or EIN: _____

PROPOSER ADDRESS: _____

PURCHASE ORDER ADDRESS: _____

PHONE NUMBER: _____

COMPANY WEB SITE: _____

COMPANY CONTACT (REP): _____

EMAIL ADDRESS (REP): _____

SIGNATURE: _____

LIST OF REFERENCES

ORGANIZATION _____
CONTACT PERSON _____
ADDRESS _____
CITY _____ STATE _____ ZIP _____
PHONE NUMBER _____
WEB ADDRESS _____
PROJECT COST _____ DATE PERFORMED _____

ORGANIZATION _____
CONTACT PERSON _____
ADDRESS _____
CITY _____ STATE _____ ZIP _____
PHONE NUMBER _____
WEB ADDRESS _____
PROJECT COST _____ DATE PERFORMED _____

ORGANIZATION _____
CONTACT PERSON _____
ADDRESS _____
CITY _____ STATE _____ ZIP _____
PHONE NUMBER _____
WEB ADDRESS _____
PROJECT COST _____ DATE PERFORMED _____

REPRESENTATIVE TYPED NAME/TITLE _____

REPRESENTATIVE SIGNATURE _____

FIRM _____

INDEMNIFICATION AND INSURANCE REQUIREMENTS

Indemnification

The proposer shall hold harmless, indemnify, and defend the City, its members, officers, and employees against any claim, action, loss, damage, injury (whether mental or physical and including death to persons or damage to property), liability, cost, and expenses-of whatsoever kind or nature including, but not by way of limitation, attorneys' fees, and court costs caused by the negligent acts or omissions of the proposer, its agents, assigns, and employees.

Insurance

- a. Without limiting its liability under the contract, the proposer shall procure and maintain at its sole expense during the life of the contract, insurance of the types, and in the minimum amounts stated herewith:

Type	Amount
General Liability - Aggregate	\$2,000,000.00
General Liability - Each Occurrence	\$1,000,000.00
Professional Liability - Aggregate	\$2,000,000.00
Automobile Liability	\$1,000,000.00
Workers' Compensation	As Required by Law

- b. The proposer's comprehensive general liability policy shall include contractual liability on a blanket or specific basis to cover the indemnification.
- c. Such insurance shall be written by a company licensed to do business in the State of Florida and satisfactory to the City. Prior to commencing any work under the contract, certificates evidencing the maintenance of said insurance shall be furnished to and approved by the City's Finance Director.
- d. The insurance shall provide that no material alteration or cancellation, including expiration and non-renewal, shall be effective until thirty (30) days after receipt of written notice by the City.
- e. The proposer shall provide a Certificate of Insurance identifying the City as an additional insured.

Statement of Proposer

We understand the requirements requested and agree to comply fully.

Proposer - Authorized Signature

A completed copy of this form with original signature must accompany RFP.

DEBARMENT, SUSPENSION VENDOR RESPONSIBILITY CERTIFICATION

The Vendor certifies that neither the Vendor nor any person associated with the Vendor in the capacity of owner, partner, director, officer, principal, investigator, project director, manager, auditor, or position involving the administration of public funds:

- (a) is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from government transactions by any federal, state or local governmental entity;
- (b) is presently on the Scrutinized Companies that Boycott Israel List or that is engaged in a boycott of Israel;
- (c) has within a three-year period preceding this certification been convicted of or had a civil judgment rendered against it for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state, or local government transaction or public contract; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (d) is presently indicted for or otherwise criminally or civilly charged by a federal, state, or local governmental entity with commission of any of the offenses enumerated in paragraph (b) of this certification; or
- (e) has within a three-year period preceding this certification had one or more federal, state, or local government public transactions terminated for cause or default.

The Proposer certifies that it shall not knowingly enter into any transaction with any subcontractor, material supplier, or vendor about which any of the foregoing paragraphs (a) through (e) are true.

Printed Name

Firm

Signature

Title

PUBLIC ENTITY CRIME STATEMENT

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

THE 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 _____ by _____
____ or _____
____ whose business address is _____ and (if applicable) its Federal Employer Identification Number (FEIN) is _____ of _____ the individual signing this sworn statement _____
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, any lease for real property, or any contract for the construction or repair of a public building or public work, 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 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, non-jury 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 entity 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 (1) 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 the Arm's Length Contract, shall be a prima facie case that one (1) person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public crime in Florida during the preceding thirty-six (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 any 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 provision 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, or agents who are active in the management of the entity nor any 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 (1) or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the 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 (1) or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the 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 Office 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 OFFICE FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THE 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 CATEGORY TOWN OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Authorized Signature

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, 2024 by _____, who is personally know to me or produced _____ as identification.

Notary Signature

NOTARY STAMP OR SEAL

Commission Expiration Date

EXHIBIT B

MARCUM
ACCOUNTANTS ▲ ADVISORS



CITY OF SOUTH PASADENA
Independent Audit Services

RFP #2024-01

July 22, 2024

Moises D. Ariza, CPA, CGMA, Partner
201 E Kennedy Blvd Suite 1500, Tampa, FL 33602
Phone: 813.397.4800 x39612
moises.ariza@marcumllp.com



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July 22, 2024

The City of South Pasadena, Florida
City Hall, 7047 Sunset Drive South,
South Pasadena, FL 33707

Marcum LLP (“Marcum” or “the Firm”) is pleased to respond to the RFP to provide independent audit services for the City of South Pasadena (referred as the “City”).

As outlined in our proposal, we will perform an audit of the City’s financial statements for the fiscal years ending September 30, 2024 through September 30, 2028. We commit to perform the work within the period defined in the request for proposal. Marcum is independent of the City as defined by generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. This proposal will detail our methodology and how we will work with the City to develop a strong partnership.

For 70 years, Marcum, **as a National Top 13 Firm**, has provided professional services to the public sector, including counties, local governments, government pension plans, public utilities, charter schools, community redevelopment agencies, special districts, and other government entities. **In the past year alone, the Florida region of Marcum has performed more than 45 audits of government entities. At a national level, we provide services to more than 300 government entities and 400 employee benefit plans.** Some of our key qualities that differentiate us are as follows:

► **TRANSITION EXPERIENCE**

Our team offers a great deal of experience with transitioning to new clients and our process streamlines the transition, while minimizing the disruption to you during the auditor change. As a result of having a new team with a new approach and significant municipal government experience, we offer you a fresh perspective on the City’s operations and systems.

► **SMALL-FIRM CARE AND ATTENTION WITH LARGE-FIRM RESOURCES**

Our local firm approach provides hands-on service and timely communication, resulting in the City receiving the best of both worlds. Our Florida offices are located in **Tampa**, Miami, West Palm Beach, and Fort Lauderdale. We currently have approximately 350 employees in our Florida offices; however, the resources of all of our offices are available to us.

► **SPECTRUM OF SERVICES**

We provide a range of assurance, advisory, and technology services and an extensive portfolio of specialty and niche practices. We leverage our access to Marcum’s wealth of expertise and experience to provide further valuable guidance and support to our clients.



► **EXPERIENCED TEAM**

For this proposed engagement Marcum has assembled an audit team, whose skills and experience match the requirements of the City. The proposed client service and audit engagement partner, Moises D. Ariza, CPA, CGMA, has extensive experience in performing audits of Florida government entities. He will be supported by a quality control director, Beila Sherman, CPA; IT risk audit partner, Joe Layne, CISA; audit senior manager, Scott Montgomery, CPA; audit senior, Elda Santoro, CPA, and additional audit staff. **All decisions that affect the planning, execution, and completion of the proposed audit will be made by Moises D. Ariza.**

► **AUDIT QUALITY**

The issues of audit quality and technical proficiency are important matters for consideration. We ensure that professional standards are exceeded on all of our engagements through a robust quality control system that encompasses a Partner and Manager Review Process, Professional Development, Technical Support, Internal Inspections, and the AICPA Peer Review Process.

Our technical competencies will be essential over the next several years with the implementation of new significant standards set by the Governmental Accounting Standards Board. **This assistance will be provided at no additional cost to the City.**

► **COMPLEMENTARY RESOURCES THAT ADD VALUE BEYOND THE AUDIT**

We are committed to providing our clients with educational insights and timely updates on matters relevant to their industry through complimentary webinars, newsletters, and other communications. Additionally, annually we offer a full day government CPE seminar (**Marcum's Government Symposium**) featuring both local and national speakers. This seminar is geared towards offering our clients training on key audit and accounting issues **at no cost to the City.**

► **PROACTIVE COMMUNICATION & PARTNERSHIP**

Perhaps the quality that best **describes Marcum is our ability to go beyond the routine, to provide an extra dimension in quality, effort and service to our clients.** The members of our firm are always accessible and are sensitive to your needs. We will be available to answer questions, discuss audit issues, and provide solutions throughout the year. We believe that this commitment sets Marcum apart from other firms.

We welcome the opportunity to answer any questions and to provide further information regarding our services and experience. Thank you for your consideration.

Sincerely,



Moises D. Ariza, CPA, CGMA
Partner, Government Services
Authorized to represent and contractually bind the Firm
Phone: 813.288.8826 x39612
moises.ariza@marcumllp.com



A) INTRODUCTION

FIRM SUMMARY

MARCUM LLP (a Limited Liability Partnership) is a **national** accounting and advisory services firm dedicated to helping clients like the City achieve their goals. **Since 1951**, clients have chosen Marcum for our deep expertise and insightful guidance in helping them forge pathways to success, whatever challenges they're facing.

Marcum offers a complete spectrum of tax, assurance, and advisory services, as well as an extensive portfolio of industry-focused practices with specialized expertise for the public sector including local government entities. As part of the Marcum Group, the Firm also provides a full complement of technology, wealth management, executive search and staffing, and strategic marketing services.

Headquartered in New York City, Marcum has 50 offices in major business markets across the U.S. and select international locations.

The Florida Region of Marcum includes offices in **Tampa**, Miami, Fort Lauderdale, and West Palm Beach. The audit will be performed and staffed from our Tampa office located at **201 E Kennedy Blvd Suite 1500, Tampa, FL 33602**. All audit team members are **full-time employees**. We have a complete government service team of 46 locally based individuals and more than 4,100 associates nationwide. Marcum has been providing services in the State of Florida for over 40 years and is properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy.

The size of our Florida team is as follows:

Personnel	Total	CPA	Government Specialist
Partners	35	35	3
Directors	31	11	2
Senior Managers	33	17	2
Managers	34	16	3
Supervisors	42	14	3
Seniors	64	21	11
Staff Accountants	69	9	20
Operations	42	0	2
TOTAL	350	120	46



CLIENT-DRIVEN

Understanding the governmental sector and helping clients identify their needs and meet their challenges and uncovering opportunities that propel them towards success is Marcum's mission. Our own success is based on our commitment to building meaningful, trusted relationships with our clients, creating positive service experiences, and delivering unexpected value wherever and whenever we can, while maintaining our professional independence and objectivity.

Our assurance professionals, most who have been focused in the government arena throughout their entire careers, have an in-depth understanding of the complex economic and political environment in which these entities operate. Their knowledge and experience allow us to provide the highest level of professional service to our government clients.

COMMITMENT TO EXCELLENCE

From the way we service clients to the training and development of our professionals, Marcum is committed to excellence in every aspect of our operation.

Our focus on client success compels us to look beyond the numbers to see the opportunities, challenges, and solutions in every engagement. Innovation, proactivity, teamwork, and open communication are the hallmarks of our approach.

MARCUM NATIONAL AND REGIONAL RECOGNITION

Top industry trade journals and business news media recognize Marcum as an accounting and advisory leader. We consider these a badge of honor confirming our commitment to our clients' success.



TOP 10 ACCOUNTING FIRM

CRAIN'S NEW YORK BUSINESS / HARTFORD BUSINESS JOURNAL / LONG ISLAND BUSINESS NEWS
NJBIZ / PHILADELPHIA BUSINESS JOURNAL / PROVIDENCE BUSINESS NEWS
SOUTH FLORIDA BUSINESS JOURNAL

IT RISK AND ASSURANCE

Our IT Risk and Assurance Services team can assess your information risk management and operational effectiveness. We can then provide you with privacy, compliance, and technology consulting solutions. Experienced professionals hold CISA, CISSP, CISM, CRISC, or CPA accreditations along with many years of experience in bringing unique solutions to your business and IT needs. This unique combination allows us to start with your business challenges and then tailor IT solutions to match your needs.

Our IT Risk and Assurance Services team helps clients achieve optimum results in their ability to manage IT risk, mitigate those risks, and improve performance with cost-effective solutions. Our goal is to deliver practical solutions to the problem of “digital insecurity”, which means helping to identify the most cost-effective ways to address specific concerns regarding IT-related compliance and control issues relevant to your environment and needs. In addition, the IT Risk and Assurance Services team can design and implement ERP solutions that will integrate your operations more efficiently.

As a result of our robust expertise, **in 2019 and 2022**, Marcum was named a Best Firm for Technology by Accounting Today, an independent third party, in its review of accounting firms that are innovating the use of technology to build more responsive, profitable, and sustainable practices.

ROBOTIC PROCESS AUTOMATION

At Marcum LLP, we understand that government entities are always looking to stay at the forefront of innovation. Technological advances are transforming concepts that seemed impossible just a few years ago into today’s reality. Our goal as your trusted advisor is to provide you with the most cutting-edge resources available to streamline your work processes while delivering the best possible return on your investment.

Marcum’s team of consulting and technology experts offer clients Robotic Process Automation “Bot” Services. These services have the capability to change the way our clients are conducting business by automating and in many cases eliminating manual process that employees would be otherwise spending hours to complete. Utilizing Digital Workers can replace many tedious functions and tasks that are time consuming and often prone to human error, including data entry, periodic reporting, and accounts payable invoicing. They can also be used to generate and distribute reports, process inbound leads, and retrieve data from the web.



MARCUM LABS

Marcum Labs is our firm's incubator, dedicated to enhancing and adding value to our client service. Bringing together industry leaders, technologists, and practitioners within Marcum, this initiative improves the effectiveness and efficiency of our audit approach and enhances the value of choosing Marcum. The solutions being created through Marcum Labs have had immediate impact on our approach to handling your audit. Marcum Labs is a representation of our commitment to continuously invest in improvement, differentiating our firm with a direct benefit to our clients and our audit process.



SECURE DIGITAL COLLABORATION

Marcum employs a paperless audit approach. Our audit teams utilize both proprietary and non-proprietary programs to streamline the audit process. To ensure information is stored and shared safely, we use a secure workflow data management tool for every client relationship. The user-friendly collaborative site serves as a virtual common workspace that is keyed to our data request lists and electronic audit system.

Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our audit engagement team directly into our electronic work programs. This cloud-based tool minimizes the use of emails to transmit data, enhances the security of your information and eliminates duplicate requests for data. Our software tools and approach to our work reduce demands on client resources and saves our clients time and money.

INTERCONNECTED SERVICES

Our group provides interconnected professional services to help government entities achieve their operational, strategic and compliance goals. Our service offerings grew from government entities seeking our advice beyond audit and compliance and our drive to **do more** for these organizations like the City.

By providing a vast array of expertise and service lines to support our clients' operations, our capacity and passion to serve and strengthen every aspect of our clients' operations remains unparalleled.



FIRM GOVERNMENT EXPERIENCE

GOVERNMENT SERVICES

For over 70 years, Marcum has successfully provided professional auditing, accounting, financial reporting, and management advisory/consulting services to a broad spectrum of government entities, including preparing government financial statements, and performing Federal and Florida Single Audits. Annually we perform more than 300 government entity audits, 400 employee benefit plan audits, and 200 Single Audit engagements.



The assurance services we provide to government entities includes single audits, pension audits, compliance audits, forensic audits, IT audits, internal audits, GASB implementation, financial statement audits, aiding in obtaining the Certificate of Achievement for the ACFR, and Annual Financial Report preparation and assistance, performance or operational reviews and a wide range of consulting services for local governments. In addition, the partner and quality control director on the proposed engagement team have been instrumental in assisting clients with the implementation of new pronouncements. Most recently, to note significant GASB pronouncements, the team assisted our clients with the implementation of GASB Statement No. 87, *Leases* and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

SINGLE AUDITS

We have conducted hundreds of federal, state, and local Single Audits and are knowledgeable of all requirements under OMB Uniform Guidance and the State of Florida Single Audit Act. To stay on top of changing audit requirements, our firm participates in various AICPA trainings and our team receives annual single audit training that involves all aspects of a single audit, including internal controls, compliance, financial reporting, the Data Collection Form, Yellow Book, and audit effectiveness. A significant portion of this training also includes discussion about single audit quality and current topics discussed in the AICPA Audit Guides and Audit Risk Alerts.

We leverage our training and experiences across the Firm to benefit our clients through improved audit methodology and work programs. Furthermore, we proactively ensure all of our affected clients understand the impact of any new regulations on their organization.

Since we perform a substantial number of single audits annually, our single audit working papers are routinely reviewed by federal and state agencies as well as peer reviewers. We have not had any findings regarding substandard work and, in fact, have had many positive comments about the excellent quality of our audit files.

With this experience, we are able to provide a robust amount of knowledge as it relates to the City and your engagement team has the necessary expertise to assist you with Federal and Florida single audits.

ACTIVE PARTICIPATION ON BOARDS AND COMMITTEES

The partners, directors, and managers of the Firm are actively involved in recognized standard-setting organizations at the national, state, and local level. These organizations include the Florida Government Finance Officers Association (FGFOA), Florida Association of Special Districts (FASD), and the Florida League of Cities (FLC).



Marcum is also a member of the AICPA Employee Benefit Plan Audit Quality Center (EBPAQC) and the AICPA's Governmental Audit Quality Center (GAQC). Our involvement in these organizations further demonstrates our commitment to the public sector and helps keep us on top of issues affecting government entities.

RESOURCES FOR OUR GOVERNMENT CLIENTS

Marcum is also committed to providing professional development programs to the entire South Florida community involved in the government sector. **For the past 29 years, Marcum has presented an annual Governmental Symposium, an 8-hour accounting and auditing seminar that focuses on current developments in government affairs, including accounting, legal and operational topics.** We encourage our clients and non-clients alike, to attend this technical (CPE) Symposium at no cost.



Additionally, Marcum provides more than 40 virtual courses that can be attended live or at a later date. All Marcum clients have access to this database at no cost.

GFOA CERTIFICATE OF ACHIEVEMENT PROGRAM

Marcum assists clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. This program is recognized as the highest award in government financial reporting. The Certificate of Achievement has been awarded on all of the financial statements for participating clients, including first time submissions. Several members of the Marcum team are special reviewers for the GFOA Certificate of Achievement Program, including Moises D. Ariza who has been a Certificate Program reviewer since 2014.



Marcum serves more than 300 government clients at a national level and 45 government clients in Florida. **One hundred (100) percent** of our clients that apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting have received the certificate during our tenure as auditors.

B) QUALIFICATIONS / EXPERIENCE

AUDIT ENGAGEMENT TEAM

The team members proposed for the City have comprehensive industry knowledge and possess the critical regulatory, technical, and business process skills necessary to provide you with an effective and efficient audit. These professionals are well-versed in the complexities of governmental accounting, auditing, and financial reporting, including all GASB pronouncements, Federal and Florida Single Audit Acts, OMB Uniform Guidance, CRA and Pension operations, and State Laws and Rules of the Auditor General.

Moises D. Ariza, Beila Sherman, and Scott Montgomery are “key” team members. We anticipate key team members to remain consistent over the term of the engagement. **No personnel changes will be made without the express prior written permission of the City.**

All key team members assigned to this engagement are licensed to practice in the State of Florida and have performed continuous CPA services for a minimum of five (5) years. For Engagement team member CPA licenses, refer to Appendix A: Licenses.

ENGAGEMENT TEAM STRUCTURE



PROPOSAL FOR
CITY OF SOUTH PASADENA, FLORIDA

MOISES D. ARIZA, CPA, CGMA

PARTNER ▶ ASSURANCE SERVICES

▶ moises.ariza@marcumllp.com



Moises D. Ariza is a partner in the Firm's Assurance Division. He has more than fourteen years of experience in the accounting profession providing accounting, assurance, and advisory services to a wide range of clients. Much of his client base includes nonprofit organizations, local governments, employee benefit plans, manufacturing companies and retail entities.

In addition, Mr. Ariza has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

Mr. Ariza is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws, and the preparation and review of financial statements. He is a qualified peer reviewer and regularly performs peer reviews under the AICPA Peer Review Program.

Within the firm, Mr. Ariza develops in-house training seminars for the Firm's professional staff as well as continuing education programs for various outside organizations. Moises is an active team leader in the Firm's Employee Benefit Plan Group, Nonprofit Sector and Government Services Group.

Professional & Civic Affiliations

- Chartered Global Management Accountant (CGMA)
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)
- GFOA Special Review Committee, Active Member
- Association of Latin Professionals in Finance and Accounting, Member (ALPFA)
- Miami-Dade, Broward and Palm Beach County League of Cities, Associate Member
- South Florida Government Finance Officers Association, Associate Member
- Florida Government Finance Officer Association, Member (FGFOA)
- YMCA of South Florida, Finance Committee Member

Awards & Accolades

- Top 20 Professionals Under 40, Brickell Magazine, 2021
- Young Horizons Award, Florida Institute of CPAs, 2021

Articles, Seminars & Presentations

- Navigating through GASB No. 68, Published Article
- The Importance of Governmental Financials, FGFOA Conference
- GASB Statement No. 68, 2015 Marcum Governmental Symposium Government Auditing Standards and OMB Uniform Guidelines, Internal Training
- Risk Assessment and Audit Approach, Internal Training
- Related Party Transactions, Internal Training
- Employee Benefit Plans, Internal Training

CPE Hours (two years)

Government	145
Ethics	16
Other (Accounting, Auditing, Technical and Behavioral)	<u>60</u>
Total	<u>221</u>

PRACTICE FOCUS

- Financial Audits
- Federal & Florida Single Audits
- Financial Reporting
- Program-Specific Compliance Audits

INDUSTRY FOCUS

- Local Governments
- Government Pension Plans
- ERISA Pension Plans
- Special Districts
- Nonprofits
- Wholesale & Retail Distributors
- Manufacturers

EDUCATION

- Bachelor of Accounting –
Florida International University
- Master of Accounting –
St. Thomas University

PROPOSAL FOR
CITY OF SOUTH PASADENA, FLORIDA

MOISES D. ARIZA ► CURRENT AND FORMER GOVERNMENT CLIENTS

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Broward County	2		✓	✓
Children's Services Council of Broward County	5	✓		
City of Boca Raton	7	✓	✓	✓
City of Boynton Beach	3		✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	6	✓	✓	✓
City of Delray Beach	2	✓	✓	✓
City of Florida City	10	✓	✓	✓
City of Hollywood	5	✓	✓	✓
City of Homestead	12		✓	✓
City of Miramar	2	✓	✓	
City of Palm Beach Gardens	5	✓		
City of Pompano Beach	5	✓	✓	✓
City of Sunrise	10		✓	
City of West Palm Beach	5	✓	✓	✓
East Central Regional Wastewater Treatment Facilities	3			
Housing Finance Authority of Palm Beach County	3			
Indian Creek Village	2			
Florida Keys Aqueduct Authority	8		✓	
Miami-Dade Water & Sewer Department	14		✓	
The Children's Service Council of Palm Beach County	2		✓	
The Children's Trust	7			
Town of Bay Harbor Islands	8	✓	✓	
Town of Jupiter	3	✓	✓	✓
Town of Palm Beach	4	✓	✓	
Town of Southwest Ranches	5		✓	
Town of Surfside	8	✓	✓	
Village of Key Biscayne	10	✓	✓	
Village of Palmetto Bay	4		✓	
Village of Royal Palm Beach	3		✓	
Village of Tequesta	3	✓		

PROPOSAL FOR
CITY OF SOUTH PASADENA, FLORIDA

BEILA SHERMAN, CPA

QUALITY CONTROL DIRECTOR ► ASSURANCE SERVICES

► beila.sherman@marcumllp.com



Beila Sherman has more than 25 years of experience providing accounting, auditing and advisory services for a wide range of entities. As a Director in the Firm’s Assurance division, her primary responsibilities include on-site supervision and review of audit engagements to ensure they are prepared in accordance with professional and Firm standards.

Ms. Sherman provides guidance to clients ranging from complex accounting issues to general business and accounting developments. She has significant experience in the evaluation of internal controls.

In addition, Ms. Sherman develops in-house training seminars for the Firm’s professional staff as well as continuing education courses for various outside organizations, on current accounting and auditing matters. She is actively involved in the division’s professional development activities.

Professional & Civic Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Institute of Certified Public Accountants – CIRA Section
- Government Finance Officers Association (GFOA)
- Canadian Institute of Chartered Accountants (CPA)
- South Florida Government Finance Officers Association, Associate Member (SFGFOA)
- Miami-Dade, Broward, and Palm Beach Counties Leagues of Cities

Articles & Presentations

- Internal CPE Training, Instructor
- “Governmental Accounting (GASB) and Government Auditing Standards”, Internal Training
- “Federal and Florida Single Audits Acts”, Internal Training
- Florida School of Government Finance Instructor
- FGFOA Presenter
- FASD Presenter

CPE Hours (two years)

Government	168
Ethics	16
Other (Accounting, Auditing, Technical and Behavioral)	<u>40</u>
Total	<u>224</u>

PRACTICE FOCUS

- Financial Audits
- Federal Single Audits
- Florida Single Audits
- Operational & Performance Reviews
- Agreed-Upon Procedures
- Attestation Services
- Advisory Services
- Peer Reviews

INDUSTRY FOCUS

- Local Governments
- Nonprofit Organizations
- CIRA Organizations
- Wholesale & Retail Distributors
- Manufacturers
- Construction Companies
- Real Estate Companies

EDUCATION

- Bachelor of Business Administration, Mount Saint Vincent University

PROPOSAL FOR
CITY OF SOUTH PASADENA, FLORIDA

BEILA SHERMAN ► CURRENT AND FORMER GOVERNMENT CLIENTS

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Bal Harbour Village	8	✓	✓	
Broward County	5		✓	✓
Children’s Services Council of Broward County	5	✓		
City of Boca Raton	9	✓	✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	3	✓	✓	✓
City of Florida City	15		✓	✓
City of Hallandale Beach	6	✓	✓	✓
City of Hollywood	3	✓	✓	✓
City of Homestead	10		✓	✓
City of Miramar	4	✓	✓	
City of North Miami	15	✓	✓	✓
City of North Miami Beach	15	✓	✓	✓
City of Oakland Park	4			
City of Palm Beach Gardens	5	✓	✓	
City of Pembroke Pines	10	✓	✓	
City of Pompano Beach	3	✓	✓	✓
City of Sunny Isles Beach	5		✓	
City of Sunrise	8		✓	
City of West Palm Beach	5	✓	✓	✓
Florida Keys Aqueduct Authority	7		✓	
Miami-Dade Water & Sewer Department	12		✓	
The Children’s Trust	6	✓		
Town of Bay Harbor Islands	15	✓	✓	
Town of Surfside	8	✓	✓	
Village of Key Biscayne	8	✓	✓	
Village of Tequesta	5	✓		

JOE LAYNE, CISA, CISM, MSCA, PCIP

PARTNER ▶ ADVISORY SERVICES

▶ joe.layne@marcumllp.com



Joe Layne is a Partner in Marcum's Advisory Services practice. He oversees IT audits for large commercial clients, including public and private businesses. He is an experienced Information Systems Auditor with dynamic information systems risk, compliance and audit experience spanning 20 years across external Big Four Audit, Internal Audit and Information Technology.

Mr. Layne has worked in Information Technology as well as Internal and External audit developing a unique perspective having experienced the client side as well as performing client services. This allows him to better bridge the gap between broad regulations and the realistic impact or implementation of IT Risk and Controls with clients.

Mr. Layne offers ongoing education for clients around risk mitigation as well as risk assessments and consulting around prevention strategies and procedures. He assists clients develop protocols and internal controls for IT risk management.

Professional & Civic Affiliations

Information Systems Auditing and Control Association (ISACA)
 Payment Card Industry Security Standards Council

Professional Designations

Certified Information Systems Auditor (CISA), ISACA
 Certified Information Security Manager (CISM), ISACA
 Payment Card Industry Professional (PCIP), PCI Security Standards Council
 Microsoft Certified Systems Administrator (MCSA), Microsoft

CPE Hours (two years)

Government	39
Ethics	16
Other (Accounting, Auditing, Technical and Behavioral)	<u>89</u>
Total	<u>144</u>

PRACTICE FOCUS

IT Risk Management
 IT Governance
 IT Security Assessments
 IT Audits
 Sarbanes-Oxley Act (SOX)
 SOC 1, 2, 3
 HIPAA Security Rule
 Internal Controls
 PCI Compliance

INDUSTRY FOCUS

Government Agencies
 Nonprofit Organizations
 Public and Private Companies
 Healthcare Organizations

EDUCATION

Bachelor of Science,
 Information Studies,
 Florida State University

SCOTT MONTGOMERY, CPA

SENIOR MANAGER ► ASSURANCE SERVICES

► scott.montgomery@marcumllp.com



Scott Montgomery is a senior manager in our Assurance Services Division with 25 years of experience in public accounting. He has experience in all audit phases, including planning, organization, supervision, and review of the fieldwork. Mr. Montgomery works with clients in a variety of industries including government, nonprofit, real estate, construction and privately held businesses. Mr. Montgomery's public accounting experience is primarily focused on financial reporting compliance, including audits, reviews, and compilations of privately held and regulated businesses. His experience also includes the planning and administration of audits of the financial statements of municipalities, private companies, real estate companies and a variety of nonprofit entities including social service agencies, religious organizations, schools, and private foundations. Additionally, Mr. Montgomery has a significant background in internal controls and compliance, including performing audits with reporting requirements related to government funding, in addition to those required by the Federal Uniform Guidance (formally OMB Circular A-133) and State auditor general.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
 Florida Institute of Certified Public Accountants (FICPA)
 FICPA Committee on Accounting Principles and Auditing Standards, Past Committee Member
 Government Finance Officers Association, Special Review Committee for the Certificate of Achievement Program
 Florida Government Finance Officers Association
 Housing Leadership Council of Palm Beach County, Treasurer
 Capri West Condominium Association, President
 Meadows on the Green Condo Association, Past Treasurer
 Poinciana West Condominium Association, Treasurer
 Palmland Villas Homeowners Association, Past Treasurer

Partial Listing of Clients:

- City of Boynton Beach
- City of Coconut Creek
- City of Delray Beach
- City of Miami
- City of North Lauderdale
- City of North Miami Beach
- Town of Jupiter
- Village of Palm Springs
- Village of Royal Palm Beach

CPE Hours (two years)

Government	86
Ethics	16
Other (Accounting, Auditing, Technical and Behavioral)	<u>31</u>
Total	<u>117</u>

PRACTICE FOCUS

Internal Audits
 Assurance Services
 Government & Municipal

INDUSTRY FOCUS

Local Governments
 Nonprofit Organizations
 Special Districts
 Real Estate

EDUCATION

Bachelor of Accounting
 St. Mary's University
 Master of Taxation
 Baylor University

ELDA SANTORO, CPA
SENIOR ▶ ASSURANCE SERVICES

▶ elda.santoro@marcumllp.com



Elda Santoro is a Senior in the Firm’s Assurance Division. She has successfully obtained her license as a Certificate Public Accountant and has approximately six years of dedicated experience in the accounting profession. Elda has cultivated a deep understanding of the intricacies that come with financial management and reporting and has extensive knowledge in the field of accounting and auditing for governmental and nonprofit organizations. Elda also has extensive experience with Florida Single audits with accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

Whether assisting nonprofits to ensure compliance with regulatory standards or assisting governmental entities in navigating the details of single audits, Elda’s expertise and meticulous attention to detail is demonstrated in every engagement. Elda is involved in every phase of the audit process from the planning, assessing risk, to the final completion of the financial statements. With a focus on client service, Elda is consistently supporting clients with a range of accounting, auditing, and financial reporting concerns. This includes, but is not limited to, assisting with the implementation of new accounting pronouncements, showcasing her dedication to providing comprehensive and impactful assistance.

Partial Listing of Clients:

- ▶ City of Miami Firefighters and Police Officers Retirement Trust
- ▶ City of Sunny Isles
- ▶ Delray Beach Community
- ▶ Pompano Beach Police and Firefighters Pension
- ▶ Village of Palm Springs
- ▶ Village of Palmetto Bay

CPE Hours (two years)

Government	73
Ethics	16
Other (Accounting, Auditing, Technical and Behavioral)	<u>13</u>
Total	<u>102</u>

PRACTICE FOCUS

Financial Audits
 Federal Single Audits
 Florida Single Audits
 Program-Specific
 Compliance Audits

INDUSTRY FOCUS

Nonprofit Organizations
 Local Governments
 Governmental Pension Plans

EDUCATION

Bachelor of Accounting,
 La Salle University

CONTINUING PROFESSIONAL EDUCATION

Having the best-qualified professionals requires a continuous investment in training and resources that improve and maintain competencies. As the guidelines and compliance requirements of our industry change frequently, we are proactive in keeping up with the changes in the profession and providing the necessary training for our staff. Technical training for all of our staff covers accounting, auditing, federal regulations, tax, employee benefits and computer systems. In addition to the standard technical training required to maintain our certifications, we include training on mentoring, interviewing, time management, coaching and more.

Our training initiatives help our professionals maintain the highest level of technical and business competencies that our clients have come to expect. Our team encourages and requires continuing education and training at all levels, and this steadfast commitment to our own personal and professional growth benefits our clients and us.

Every year, Marcum provides a minimum of 40 hours of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in government accounting, auditing, and financial reporting, including Yellow book, single audit, IT audits and information systems and other accounting and auditing issues. In addition to the in-house training, our partners and professional staff attend various outside seminars/conferences.

Marcum affirms all members of the audit team meet or exceed the CPE requirements mandated by professional auditing standards (including *Government Auditing Standards*) and all CPAs assigned meet or exceed the CPE and ethics training mandated by the Florida State Board Accountancy (including Florida Statutes, Chapter 11.45, information technology training).

Refer to **Appendix A: Licenses** for Firm and Engagement team licenses.

C) OTHER RELEVANT INFORMATION

QUALITY CONTROL & PEER REVIEW REPORT

The quality of our professional practice is of utmost importance to the Firm, our clients, and to the users of our reports. As such, we maintain a quality control program that ensures our internal policies are met and professional standards are exceeded on all of our engagements. To ensure that the Firm's performance is in conformity with our stated standards and those issued by the AICPA, our quality control system encompasses the following:

- ▶ **Professional Development.** Marcum provides a minimum of 40 hours (five days) of CPE in-house to all professional staff. These seminars include sessions in accounting, auditing, financial reporting, and internal controls. In addition to the in-house training, our partners and professional staff attend various outside seminars.
- ▶ **Internal Inspections.** Annually the Firm selects a random sample of accounting, auditing, advisory and tax engagements and performs a review to ensure compliance with firm policies and professional standards.
- ▶ **Centralized Financial Statement Review Process.** The quality control department performs a review of our audit binders and financial statements prior to the release of the finished product. Their involvement includes participation in engagement planning to approve the audit approach, review of high risk and complex areas throughout fieldwork and a review of the financial statements and related information. Their involvement in the planning and fieldwork stages helps eliminate any last minute surprises and assures the high level of quality we demand from our professionals is maintained.
- ▶ **Peer Review.** The Firm participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. The Firm has consistently received clean opinions (rating of "Pass") on the quality of the Firm's audit practice. This is the highest level of achievement and recognition in the peer review program. The review encompassed governmental engagements. **Please refer to Appendix C for a copy of our most recent peer review report which includes our government engagements.**

GOVERNMENT / AICPA LITIGATION AND DISCIPLINARY ACTIONS

Marcum LLP affirms there has been no litigation whereby a court has ruled against the firm in any matter related to the professional government auditing services of the Firm. The firm has been providing audit services to government entities for over 70 years and has never been a party involving a government entity.

There have been no pending indictments, litigation or proceedings during the past three (3) years whereby a court or any administrative agency has ruled against the firm in any matter related to its professional government auditing services of the Firm. There have not been any terminations, suspensions, censures, reprimands, probations or similar actions against any member of Marcum LLP by the Florida State Board of Accountancy.

Marcum LLP ("Marcum") is a global firm with significant operations and as a result, it is a party to ordinary course litigation. No litigation, proceeding or investigation by any regulatory body will have a material impact on Marcum's ability to operate its business and to provide the services contemplated hereunder.

We affirm that our team has a proven track record, having met all commitments and successfully completed every engagement contract in the past three (3) years.

D) SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES & REFERENCES

FLORIDA GOVERNMENT CLIENTS

Our extensive experience in this sector underscores our commitment to providing outstanding professional services that meet the unique needs of public agencies. Marcum LLP serves a significant number of government clients, a testament of the trust and value we bring to the public sector. Specifically, within the Florida region, we have conducted more than 45 audits for government entities in the past year. **Nationally, our client base exceeds 300 government entities.** Given the extensive portfolio of our clients at the moment, the substantial effort required to compile detailed financial information for each client in a timely manner would not be feasible. Alternatively, we provide you with a general listing of our Florida governmental clients for the last three (3) years and five (5) similar Florida engagements in the following pages.

MARCUM'S CURRENT GOVERNMENT CLIENTS

1.) Miami-Dade County

- ▶ City of Florida City
- ▶ City of Florida City CRA
- ▶ City of Hialeah
- ▶ City of Homestead
- ▶ City of Homestead CRA
- ▶ City of Miami Firefighters & Police Officers Retirement Trust
- ▶ City of Sunny Isles Beach
- ▶ Miami-Dade County (WASD)
- ▶ Miami Police Relief and Pension Fund
- ▶ The Children's Trust of Miami-Dade County
- ▶ Town of Bay Harbor Islands
- ▶ Town of Bay Harbor Islands ERS
- ▶ Town of Surfside
- ▶ Town of Surfside Employees' Retirement Plan
- ▶ Village of Palmetto Bay

2.) Palm Beach County

- ▶ City of Boca Raton
- ▶ City of Boca Raton CRA
- ▶ City of Boca Raton ERP
- ▶ City of Boca Raton GERS
- ▶ City of Boca Raton Police and Firefighters Retirement System
- ▶ City of Boynton Beach
- ▶ City of Delray Beach
- ▶ City of Palm Beach Gardens
- ▶ East Central Regional Wastewater Treatment Facilities Operations Board
- ▶ Healthy Start Coalition of Palm Beach County
- ▶ Loxahatchee River Environmental Control District
- ▶ Palm Beach County Housing Finance Authority
- ▶ South Central Regional WW Treatment and Disposal Board
- ▶ The Children's Services Council of Palm Beach County
- ▶ Town of Jupiter
- ▶ Town of Palm Beach
- ▶ Town of Palm Beach Retirement System
- ▶ Village of Palm Springs
- ▶ Village of Royal Palm Beach
- ▶ Village of Wellington
- ▶ Northern Palm Beach County Improvement District

2.) Broward County

- ▶ Broward County (IT Dept.)
- ▶ City of Deerfield Beach
- ▶ City of Deerfield Beach CRA
- ▶ City of Fort Lauderdale Police and Firefighters Retirement System
- ▶ City of Hallandale Beach
- ▶ City of Hallandale Beach CRA
- ▶ City of Hollywood
- ▶ City of Hollywood CRA
- ▶ City of Hollywood GERS
- ▶ City of Pompano Beach Police and Firefighters Retirement System
- ▶ City of Sunrise

4.) Monroe County:

- ▶ Florida Keys Aqueduct Authority

5.) Hillsborough County

- ▶ City of Tampa Police and Firefighters' Pension Plan

6.) Lee County:

- ▶ City of Fort Myers

7.) Collier County

- ▶ City of Naples

GOVERNMENT PENSION PLAN EXPERIENCE (PARTIAL LIST)

Below is a partial list of Florida government benefit pension plan engagements for which the Firm has provided auditing services.

GOVERNMENT PENSION PLAN EXPERIENCE	YEARS SERVED	INVESTMENT ASSETS (APPROX.)
Bal Harbor Village Police Pension Trust	14	\$25 M
City of Boca Raton Executive Employees Retirement Plan	11	\$48 M
City of Boca Raton General Employees' Pension Plan	11	\$191 M
City of Boca Raton Police and Firefighters' Retirement System	11	\$400 M
City of Florida City Police Pension Plan	22	\$9 M
City of Fort Lauderdale Police and Firefighters' Retirement System	14	\$964 M
City of Hallandale Beach General Employees Retirement System	5	\$64 M
City of Hialeah General Employees Retirement System	5	\$685 M
City of Hollywood Florida Employees' Retirement Fund	4	\$332 M
City of Miami Firefighters' and Police Officers' Retirement Trust	6	\$1.5 Billion
City of Miami Springs General Employees' Retirement System	8	\$22 M
City of Miami Springs Police and Firefighters' Retirement System	8	\$32 M
City of Palm Beach Garden General Employees Pension	7	\$4 M
City of Pompano Beach Police and Firefighters' Retirement System	8	\$258 M
City of Sunrise Firefighters' Retirement Plan	1	\$165 M
City of Tampa Police and Fire Pension Fund	1	\$2.4 Billion
Miami Beach Employees' Retirement Plan	6	\$660 M
Miami Police Relief and Pension Fund	3	\$70 M
Town of Bay Harbor Islands Employees' Retirement System	15	\$21 M
Town of Palm Beach Retirement System	7	\$230 M
Village of Key Biscayne Employee Retirement System	25	\$43 M
Village of Tequesta Employees Retirement System	11	\$23 M

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES

The following represents several current engagements similar to the engagement described in the RFP performed in the last three (3) years by **Moises D. Ariza, the designated audit partner**.

1. City of Fort Myers, Florida

2200 2nd Street, Fort Myers, FL 33901
Christine Tenney, Director of Financial Services
Ctenney@cityftmyers.com
239-321-7186
Services: Financial Audit, Single Audit, CRA
Contract Term: September 30, 2023, to Current

2. City Pension Fund for Firefighters and Police Officers in the City of Tampa

3001 North Boulevard, Tampa, Florida 33603
Tiffany Weber, Plan Administrator
Tiffany.weber@tampagov.net
813-274-8550
Services: Pension Audit
Contract Term: September 30, 2021, to Current

3. Town of Jupiter

201 Military Trail, Jupiter, FL 33458
Scott Reynolds, Finance Director
ScottR@jupiter.fl.us
561-742-6312
Services: Financial Audit and Single Audit
Contract Term: September 30, 2021, to Current

4. City of Delray Beach, CRA, Police/Fire Pension

100 NW 1st Avenue, Delray Beach, FL 33444
Hugh B. Dunkley, Chief Financial Officer
DunkleyH@mydelraybeach.com
561-243-6204
Services: Financial Audit, Single Audit
Term: September 30, 2021 to Current

5. Town of Palm Beach

360 S. County Road, Palm Beach, FL 33480
Bob Miracle, Deputy Town Manager and Finance Director
rmiracle@townofpalmbeach.com
561-838-5410
Services: Financial Audit, Single Audit, and AUP
Term: September 30, 2020 to Current

E) AUDIT APPROACH

PROJECT APPROACH

Through the audit, we strive to understand your vision, entity operations, financial performance, accounting systems, and internal controls. While this process ultimately leads to an audit opinion on your financial statements, our goal is to provide value beyond this assurance.

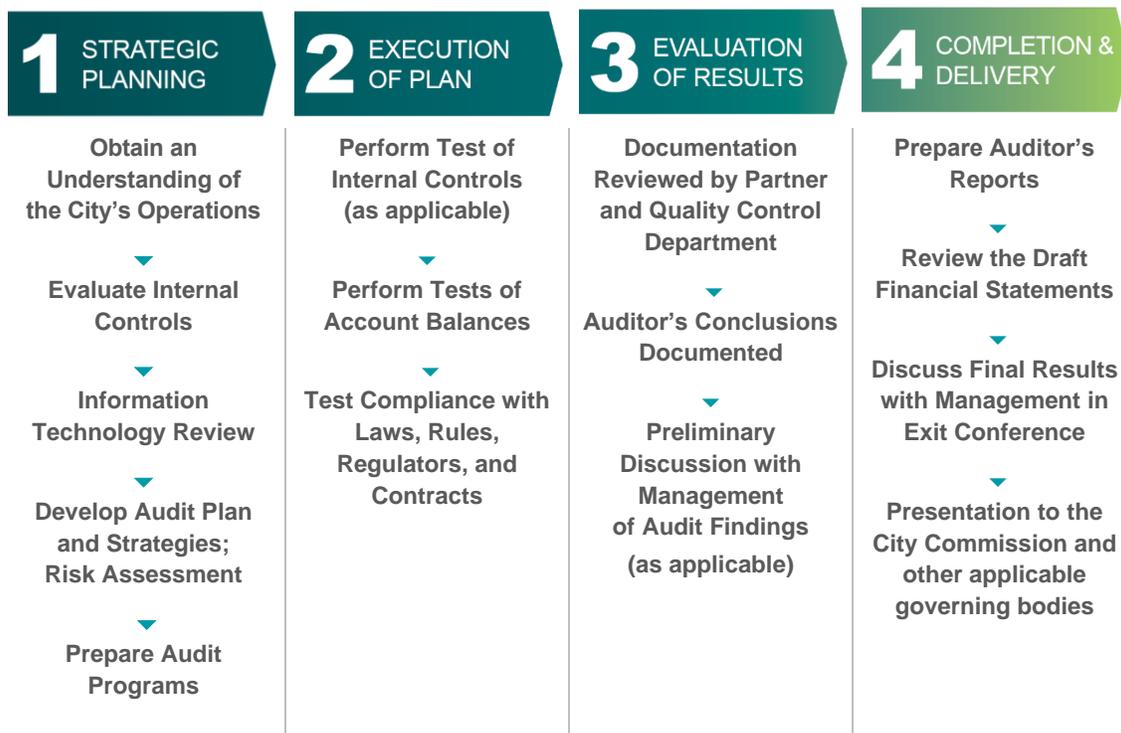
WE AIM FOR A **PARTNERSHIP** THAT EXCEEDS THE AUDIT

- ▶ Enhanced internal controls and efficiencies
- ▶ Stronger financial operations
- ▶ Valuable operating solutions and ideas
- ▶ Best practice benchmarks
- ▶ A resource that is always available to you

Our professionals will complement the City’s team with the right blend of technical, practical, and personal insight to help you successfully deliver on all of your initiatives.

AUDIT METHODOLOGY

The audit will be conducted in four phases, as shown below. These phases are discussed in more detail on the following pages.



PHASE I: STRATEGIC PLANNING

PROCEDURES FOR INTERNAL CONTROL

A thorough understanding of the City, its agencies, and your operating environment is essential for developing an efficient, cost-effective audit plan. During this phase, the engagement partner and key supervisory personnel will meet with the appropriate personnel to ensure we have an understanding of your operations. You will also have the opportunity to express your expectations regarding the services that we will provide. This effort will be coordinated so that there will be minimal disruption to your staff. During this phase, we will perform the following activities:

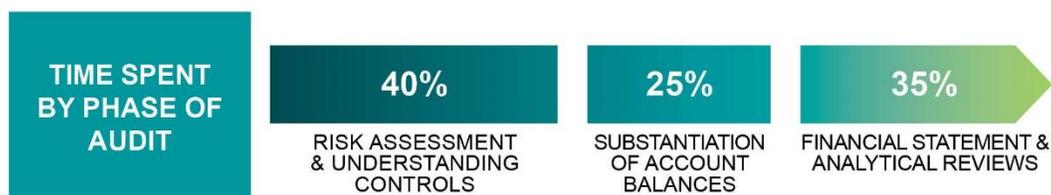
- ▶ Review the current regulatory and statutory compliance requirements within which the City operates. This will include a review of applicable state regulations; ordinances, contracts, and other agreements; meeting minutes of the City Commission and other governing bodies as applicable;
- ▶ Review major sources of information such as budgets, organization charts, procedures manuals, financial systems and management information systems;
- ▶ Determine the most practical and effective way to apply computer-aided audit tools to convert and analyze data and generate reports;
- ▶ Performance of fraud inquiries and retrospective review;
- ▶ Determination of materiality levels;
- ▶ Regarding controls that are relevant to the audit, Marcum will evaluate the design of the controls and determine whether they have been properly designed and implemented;
- ▶ Documentation of current year activity expectations and performance of preliminary analytical procedures;
- ▶ Review internal control systems, including determining an audit risk assessment;
- ▶ Consider the methods used to process accounting information that influence the design of the internal control system. This includes understanding the design of relevant policies, procedures, and records and whether they have been placed in operation;
- ▶ Design audit programs to ensure that they incorporate financial statement assertions, specific audit objectives and appropriate audit procedures to achieve the specified objectives;
- ▶ Identify and resolve accounting, auditing and reporting matters; and
- ▶ Prepare detailed audit plans, including a list of schedules to be prepared by the City's personnel.

RISK-BASED AUDIT TECHNOLOGIES

The Firm employs a risk-based approach early in the audit process. This approach considers how the overall risk identified in the general risk analysis affects specific account balances. We consider, in part:

- ▶ Relative significance of the account to the financial statements as a whole;
- ▶ Volume of transactions;
- ▶ Susceptibility of the account to fraud;
- ▶ Accounts that have traditionally required significant adjustments; and
- ▶ Account with complex calculations, judgement, and accounting issues that have a high assessed level of inherent risk.

Based on these considerations, we assess the inherent risk and control risk to determine the overall audit risk. Once this assessment is completed, the audit procedures to be used are determined. By redirecting our efforts through a risk-based approach, audits are significantly enhanced, which provide greater value to our clients. We will use several approaches to conduct the audit engagement. These approaches include traditional audit techniques and strategies, and an evaluation of the systems utilized by the City.



SPECIFIC FRAUD INVESTIGATIVE TECHNIQUES

Professional Auditing Standards imposes on auditors the additional responsibility to “plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements due to fraud.” By redirecting our efforts through a risk-based approach and additional fraud inquiry techniques, audits are significantly enhanced.

ENTERPRISE FUNDS INCLUDING UTILITIES

Marcum has a specialization in auditing business-type activities including:

- ▶ Water
- ▶ Sewer
- ▶ Stormwater
- ▶ Solid Waste
- ▶ Toll Bridges
- ▶ Electric
- ▶ Parking
- ▶ Gas
- ▶ Golf Courses
- ▶ Marinas

Suggested basic procedures for enterprise funds, subject to change based on the auditor's risk assessment:

- ▶ Compare the balance in receivables with the balance for prior years or other expectations.
- ▶ Compute the ratio of the receivables balance to related revenue for the current period and compare with the ratios for prior years or other expectations.
- ▶ Compute the number of days revenue in accounts receivable (net accounts receivable divided by average net revenue per day) and compare to the ratio for prior years or other expectations.
- ▶ Obtain and review an analysis of the allowance account. Consider the reasonableness of write-offs and recoveries.

PHASE II: EXECUTION OF AUDIT PLAN

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matters that may impact the completion of our audit work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to:

- ▶ Apply analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.
- ▶ Perform substantive account balance and transaction tests. Samples will be drawn from major transaction systems, including cash disbursements, cash receipts, accounts payable, and payroll. The size of the samples will be determined after the review of the internal control system.

PROPOSED SEGMENTATION BY LEVEL OF STAFF

PHASE	Audit Partner & Quality Control Director	Director, Manager & IT Risk Audit Partner	Audit Senior, Supervisor In-Charge	Staff	TOTAL
Phase 1: Strategic Planning	10	10	25	30	75
Phase 2: Execution of Audit Plan	10	10	20	60	100
Phase 3: Evaluation of Audit Results	10	20	25	30	85
Phase 4: Reporting	10	20	10	0	40
Total Hours	40	60	80	120	300

Note: In the first year of an engagement, additional hours are required to transition the audit to a new audit Firm. Our extensive experience with transitioning new clients has led to a streamlined process that is respectful of your time and resources. As a result, the City will receive the benefit of a new team with significant government experience as well as a fresh look at your systems, with minimal disruption. **The above schedule does not include the first year “transition hours” which we intend to absorb.**

Note: The Uniform Guidance states that the auditor must use a risk-based approach to determine which federal programs are major programs. This determination will affect the scope of the Uniform Guidance compliance audit and the compliance requirements to be tested. The schedule of expenditures of federal awards, prepared by the City, is the basis of the auditor’s identification of type A and type B programs and documentation of our risk-based approach. Upon determination, audit hours for testing a major program significantly range due to program size, program compliance requirements, weaknesses in internal control over federal programs, if any, prior audit findings, program longevity, program clusters, program subrecipients, etc. **As such, related Single Audit hours will vary on an annual basis.**

SAMPLE SIZE AND EXTENT OF STATISTICAL SAMPLING

There are three types of tests that involve audit sampling (statistical and non-statistical sampling) which Marcum will use:

- ▶ **Account Balance Tests.** Substantive tests of account balances are performed on year-end balances. Certain accounts justify a 100 percent examination, such as confirming an investment and bank balance, which does not involve sampling at all.
- ▶ **Transaction and Control Tests.** Substantive transaction and control tests are often combined to use one sample to achieve more than one audit objective. We often test the controls to verify that the transactions were properly authorized in accordance with the City's procedures.
- ▶ **Compliance Tests.** Compliance tests with laws and regulations are included with the tests of transactions and controls.

Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement.

The audit team will report on a weekly basis to management the status of any potential adjustments so that management may have adequate time to investigate, gather information and respond, if necessary.

We use a risk-based assessment of the opportunities for a material financial statement error or irregularity to occur and remain undetected.

ANALYTICAL PROCEDURES

Tasks to be performed in Phase II of Marcum LLP's Audit Process include applying analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.

Analytical procedures will be performed at both the government-wide and fund level financial statement and will include the following, where applicable:

- ▶ Comparison of original budget (revenue sources and appropriations) to actual amounts.
- ▶ Comparison of major revenue, expenses, and expenditure amounts to:
 - Preliminary expectations based on budgets and forecasts.
 - Prior year's amounts.
- ▶ Consideration, to the extent applicable, of the certain key financial relationships in relation to preliminary expectations to determine if there are unusual or unexpected balances or unexpected relationships.
- ▶ Analytical procedures will be used in substantive testing for certain revenue and expenditure activities, when deemed efficient.

LAWS AND REGULATIONS AND COMPLIANCE TESTS

Compliance tests with laws and regulations are included with the tests of transactions and controls. Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement.

Testing will be generated to ensure compliance with rules, laws, and regulations; not limited to Rules of the Auditor General, Florida Statutes, Federal OMB Uniform Guidance Guidelines and the Florida Single Audit Act.

COMMUNICATION AND PLANNING



Our firm believes that open and honest communication is a hallmark of strong client service, and without open and honest dialogue, the auditor/client relationship cannot properly function. During the planning phase of the audit, Marcum will schedule a “Planning Kick-Off Meeting” with your organization’s management.

This meeting allows our team to meet in person with management and revisit audit time frames and due dates, as well as determine the level of assistance we need from your staff and management team.

INFORMATION TECHNOLOGY AUDIT TECHNIQUES

In accordance with Professional Auditing Standards, we are required to gain an understanding of the procedures, both automated and manual, by which transactions are initiated, recorded, processed and reported, from their occurrence to their inclusion in the financial statements. During the planning stage of our audit, we evaluate the effect information technology (IT) will have in performing our audit procedures. This evaluation includes obtaining an understanding (generally through observations and inquiries of IT personnel) of internal controls and identifying those controls that are automated.

Our approach includes review of IT general controls as follows:

- ▶ Security—Physical and Access Controls
- ▶ Change Management for Systems and Configurations
- ▶ Application/System Development and Customization
- ▶ IT Risk Management
- ▶ Data Backup and Recovery/Business Continuity Plans
- ▶ Electronic Banking Wire and ACH Security
- ▶ Segregation of Duties within Systems and IT function



When key internal controls are automated, we use our IT specialist to perform a detailed review of those automated controls. The assigned IT Risk Audit Partner, Joe Layne, will then communicate to the audit engagement team as to whether such controls are working as prescribed by management. With this information, the audit engagement team determines the extent of their audit procedures.

In certain situations where there is significant accounting data processed electronically, we use several state-of-the-art software programs (IDEA and Teammate Analytics) to extract and summarize computerized financial data files. These programs provides an efficient way for us to extract and test computerized accounting information, enabling us to audit through the computer, rather than around the computer. Some of the uses of this program are:

- ▶ Retrieving aged receivables information
- ▶ Extracting credit balances in accounts receivable reports
- ▶ Extracting pre-determined sample items from reports for testing
- ▶ Merging files for the purposes of extracting information that meets predetermined criteria
- ▶ Sorting information and footing report
- ▶ Searching for anomalies
- ▶ Searching for related party transactions
- ▶ Searching disbursements for selected vendors
- ▶ Journal Entries Testing

PHASE III: EVALUATION OF AUDIT RESULTS

This phase includes a review of all audit documentation by the partners to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

Marcum will accumulate misstatements identified during the audit, other than those that are clearly trivial and will determine whether the audit plan and strategy per audit area needs to be revised.

PHASE IV: REPORTING

In this phase of the audit, the engagement team will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in areas including compliance, balance sheet accounts, revenues and expenditures, and drafting the financial statements. Final reports will be issued by the agreed upon date. The audit partner and/or audit manager will be available to present the audit report in person.

EXIT CONFERENCE

Upon completion of audit work, Marcum will hold a closing or exit conference with senior members of the City's finance department. The exit conference assists Marcum in obtaining the views of responsible officials concerning the findings, conclusions, and recommendations, as well as planned corrective action, as required by *Government Auditing Standards*.

This conference also provides the City with an advance opportunity to discuss whether planned corrective actions adequately address the auditor's recommendations and to initiate corrective action without waiting for a final audit report. Marcum will also consider having preliminary exit meetings with directors, department heads, and other operating personnel who have direct responsibility for financial management systems and/or the administration of federal awards.

MANAGEMENT LETTER

The Firm will prepare a management letter for the City to identify systemic deficiencies observed. The letter also may offer recommendations for changes in accounting and other procedures in order to improve operations of the City. As each potential management letter point is identified in the audit process, the engagement team will document the condition, our recommendation, and the benefits of the recommended action. All potential comments will be reviewed with key staff members before issuance.

The Firm's policy is to prepare this report as a vehicle for suggesting improvements to enhance efficiency, management effectiveness, and the degree of internal control. Findings (material weaknesses and significant deficiencies and material instances of noncompliance) are required to be reported in writing and will be included in the schedule of findings and questions costs.

MANAGEMENT LETTER ADDS VALUE BEYOND THE FINANCIAL STATEMENT



- ▶ Internal Controls Suggestions
- ▶ Operational Suggestions
- ▶ Cost vs. Benefit Evaluations
- ▶ Identify Areas for Efficiencies
- ▶ Workable Solutions
- ▶ Collaborative Process



OUR COMMITMENT

We will act as a valued advisor to recommend meaningful operation solutions, leverage our Firm resources to your benefit, and make ourselves readily available to the City.

<ul style="list-style-type: none"> ▶ Understanding your organization ▶ Risk assessment ▶ Testing internal controls as applicable 	<ul style="list-style-type: none"> ▶ Operational and technology efficiencies ▶ Best practices 	<ul style="list-style-type: none"> ▶ Tax compliance ▶ Implementation of new accounting standards 	<ul style="list-style-type: none"> ▶ Year-round communication with management ▶ Communications with your governance

PROJECT TIMELINE

Marcum is committed to completing the audit procedure within the below timeframe or within any other reasonable schedule requested by the City. Marcum LLP is available to commence the audit as soon as notification of award has been issued. Each of the following will be completed as stipulated by the RFP:

TASK	ANNUAL TIMING
Audit Plans	August
Interim / Planning	October
Fieldwork	January
Issuance of Reports & Financial Statement Attestation	March 20 th or earlier

F) AUDIT FEE PROPOSAL

Refer to **Appendix D: Audit Fee Proposal** for the audit fee proposal as required by the RFP. Please note, Marcum affirms the noted fee is all inclusive for the services requested in the RFP by the City.

G) INDEPENDENCE & PRIOR ENGAGEMENTS WITH THE CITY OF SOUTH PASADENA

INDEPENDENCE

Marcum's policy is that all professional personnel be familiar with and adhere to the independence, integrity, and objectivity rules, regulations, interpretations, and rulings of the American Institute of Certified Public Accountants (AICPA), the Florida Board of Accountancy and other state CPA societies, *Government Auditing Standards* issued by the Comptroller General of the United States, relevant statutes, and applicable regulatory agencies. In addition, all professionals – from partner to staff auditor – are required to sign affidavits annually attesting to their independence. **We affirm Marcum LLP is independent of the City as defined by Generally Accepted Auditing Standards and *Government Auditing Standards* issued by the Comptroller General of the United States.**

Marcum's quality control document contains detailed policies related to maintaining independence. These policies are the most stringent policies adopted by the AICPA and the various state boards of accountancy. Engagement team members are required to consider any possible situations where independence may be impaired during the acceptance or continuance process and if any arise during the performance of an engagement.

Marcum has not been engaged by the City in the past five (5) years. However, Marcum will provide written notice of any professional relationships entered during the contract term that may warrant the City's attention.

H) LICENSE TO PRACTICE IN THE STATE OF FLORIDA

We affirm that Marcum LLP is a licensed certified public accounting firm and is in good standing with all regulatory agencies. The Firm is a member of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA). All professional staff, upon successful completion of the CPA exam, become members of both the AICPA and their respective state society of CPAs. The Firm is properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy.



All key team members assigned to this engagement are licensed to practice in the State of Florida and have performed continuous CPA services for a minimum of five (5) years. **Refer to Appendix A for the active CPA licenses for all individual CPA's assigned to the audit and for the firm in the State of Florida from the Florida Board of Accountancy.**



SECTION I)
FORMS

FIRM'S CONTACT INFORMATION

THIS PROPOSAL MUST BE SIGNED BY THE PRINCIPAL OR DIRECTOR AS INDICATED BY THE FLORIDA DEPARTMENT OF STATE, DIVISION OF CORPORATIONS (www.sunbiz.org)

Proof of corporate signer must be submitted with Statement of Qualifications. If not submitted firm will be considered non-responsive. Use Sunbiz screen shot or copy of Corporate Resolution.

PROPOSER NAME: Marcum LLP

TAX ID# SSN or EIN: 11-1986323

PROPOSER ADDRESS: 201 East Kennedy Boulevard, Suite 1500, Tampa, FL 33602

PURCHASE ORDER ADDRESS: 201 East Kennedy Boulevard, Suite 1500, Tampa, FL 33602

PHONE NUMBER: 813.397.4800

COMPANY WEB SITE: www.marcumllp.com

COMPANY CONTACT (REP): Moises D. Ariza

EMAIL ADDRESS(REP): Moises.Ariza@Marcumllp.com

SIGNATURE:  _____

LIST OF REFERENCES

ORGANIZATION City of Fort Myers
CONTACT PERSON Christine Tenney, Director of Financial Services
ADDRESS 2200 2nd Street,
CITY Fort Myers STATE FL ZIP 33901
PHONE NUMBER 239.321.7186
WEB ADDRESS ctenney@cityftmyers.com
PROJECT COST \$140,800 DATE PERFORMED September 30, 2023 to
Current

City Pension Fund for Firefighters and Police Officers in
ORGANIZATION the City of Tampa
CONTACT PERSON Tiffany Weber, Plan Administrator
ADDRESS 3001 North Boulevard
CITY Tampa STATE FL ZIP 33603
PHONE NUMBER 813.274.8550
WEB ADDRESS tiffany.weber@tampagov.net
PROJECT COST \$37,750 DATE PERFORMED September 30, 2021 to
Current

ORGANIZATION City of Delray Beach
CONTACT PERSON Hugh dunkley, Chief Financial Officer
ADDRESS 100 NW 1st Ave.
CITY Delray Beach STATE FL ZIP 33444
PHONE NUMBER 561.243.6204
WEB ADDRESS DunkleyH@mydelraybeach.com
PROJECT COST \$130,450 DATE PERFORMED September 30, 2021 to
Current

REPRESENTATIVE TYPED NAME/TITLE Moises D. Ariza, Partner

REPRESENTATIVE SIGNATURE 

FIRM Marcum LLP

INDEMNIFICATION AND INSURANCE REQUIREMENTS

Indemnification

The proposer shall hold harmless, indemnify, and defend the City, its members, officers, and employees against any claim, action, loss, damage, injury (whether mental or physical and including death to persons or damage to property), liability, cost, and expenses-of whatsoever kind or nature including, but not by way of limitation, attorneys' fees, and court costs caused by the negligent acts or omissions of the proposer, its agents, assigns, and employees.

Insurance

- a. Without limiting its liability under the contract, the proposer shall procure and maintain at its sole expense during the life of the contract, insurance of the types, and in the minimum amounts stated herewith:

Type	Amount
General Liability - Aggregate	\$2,000,000.00
General Liability - Each Occurrence	\$1,000,000.00
Professional Liability - Aggregate	\$2,000,000.00
Automobile Liability	\$1,000,000.00
Workers' Compensation	As Required by Law

- b. The proposer's comprehensive general liability policy shall include contractual liability on a blanket or specific basis to cover the indemnification.
- c. Such insurance shall be written by a company licensed to do business in the State of Florida and satisfactory to the City. Prior to commencing any work under the contract, certificates evidencing the maintenance of said insurance shall be furnished to and approved by the City's Finance Director.
- d. The insurance shall provide that no material alteration or cancellation, including expiration and non-renewal, shall be effective until thirty (30) days after receipt of written notice by the City.
- e. The proposer shall provide a Certificate of Insurance identifying the City as an additional insured.

Statement of Proposer

We understand the requirements requested and agree to comply fully.

A handwritten signature in blue ink, appearing to be "D. J. [unclear]", written over a horizontal line.

Proposer - Authorized Signature

A completed copy of this form with original signature must accompany RFP.

DEBARMENT, SUSPENSION VENDOR RESPONSIBILITY CERTIFICATION

The Vendor certifies that neither the Vendor nor any person associated with the Vendor in the capacity of owner, partner, director, officer, principal, investigator, project director, manager, auditor, or position involving the administration of public funds:

- (a) is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from government transactions by any federal, state or local governmental entity;
- (b) is presently on the Scrutinized Companies that Boycott Israel List or that is engaged in a boycott of Israel;
- (c) has within a three-year period preceding this certification been convicted of or had a civil judgment rendered against it for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state, or local government transaction or public contract; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (d) is presently indicted for or otherwise criminally or civilly charged by a federal, state, or local governmental entity with commission of any of the offenses enumerated in paragraph (b) of this certification; or
- (e) has within a three-year period preceding this certification had one or more federal, state, or local government public transactions terminated for cause or default.

The Proposer certifies that it shall not knowingly enter into any transaction with any subcontractor, material supplier, or vendor about which any of the foregoing paragraphs (a) through (e) are true.

Moises D. Ariza
Printed Name

Marcum LLP
Firm


Signature

Partner
Title

not for fair market value under the Arm's Length Contract, shall be a prima facie case that one (1) person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public crime in Florida during the preceding thirty-six (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 any 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 provision 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, or agents who are active in the management of the entity nor any 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 (1) or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

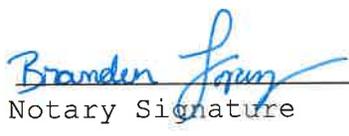
The entity submitting this sworn statement or one (1) or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent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

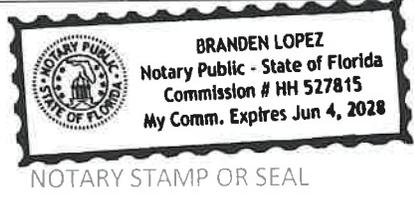
I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICE FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THE PUBLIC ENTITY ONLY AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC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


Authorized Signature

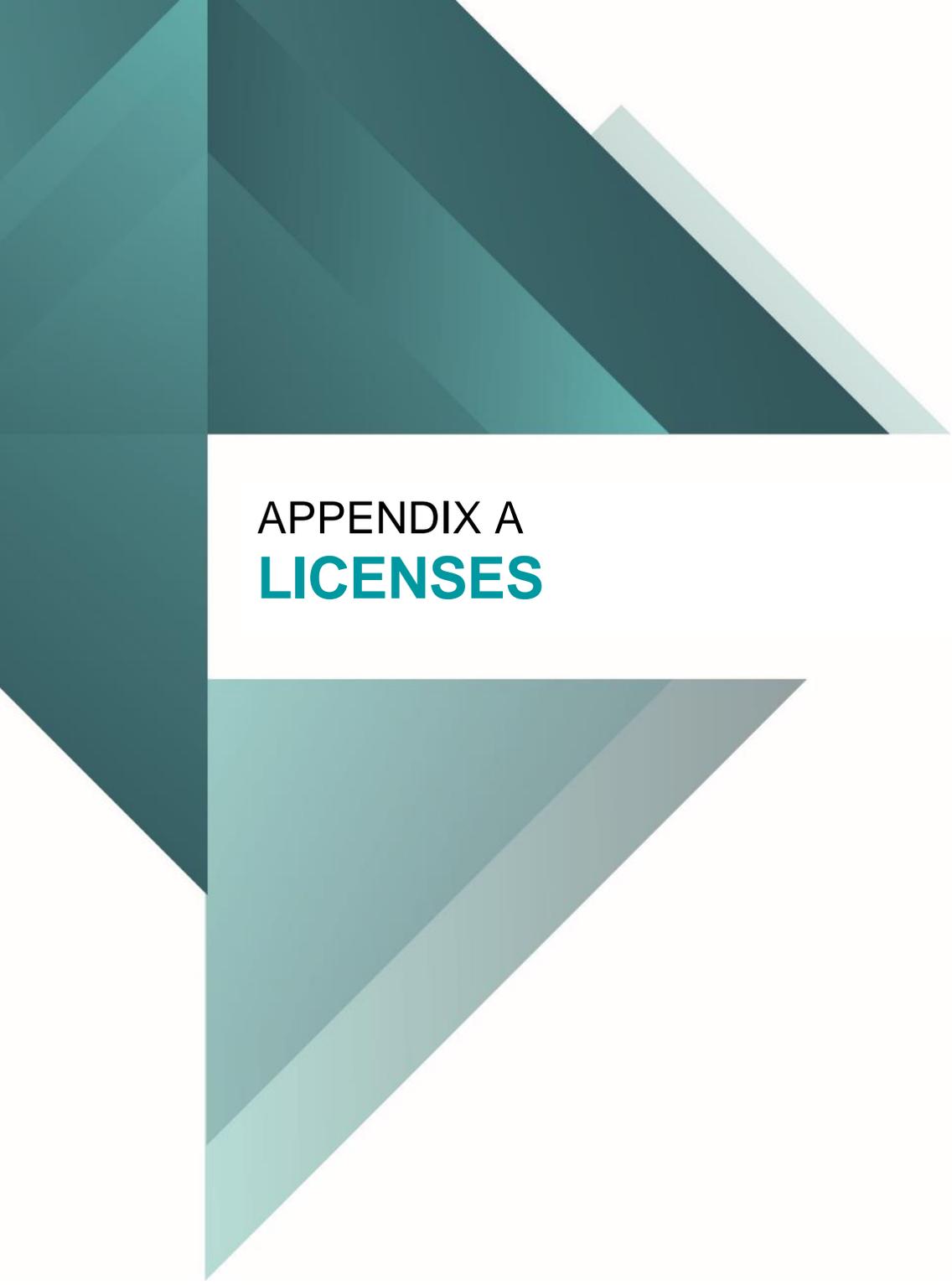
STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this 22nd day of July, 2024 by Moises D. Ariza, who is personally know to me or produced _____ as identification.


Notary Signature



June 4, 2008
Commission Expiration Date



APPENDIX A
LICENSES

CPAVerify Firm Report Results

NAME: **MARCUM LLP**
STATE OF LICENSE: **FL**
LAST UPDATED: **2024-02-28**

Address:	Business MARCUM LLP 201 E LAS OLAS BLVD 21ST FLOOR FORT LAUDERDALE, FL, US 33301	Mail 730 THIRD AVE. 11TH FL. LEGAL DEPT NEW YORK, NY, US 10017
License/Permit/Certificate Number:	AD63249	
Registration Number:		
License/Permit/Certificate Status:	CURRENT	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CPA FIRMS	
License Type Details:	Shall be deemed and construed to mean any legal entity that holds an active, delinquent, or temporary license issued under Chapter 473, F.S., or its state of domicile.	
Basis for License:		
Issue Date:	2003-02-14	
Expiration Date:	2025-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information:	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607 Phone: (850) 487-1395 Website: http://www.myfloridalicense.com/DBPR/certified-public-accounting/ Licensee Lookup: http://www.myfloridalicense.com/DBPR/certified-public-accounting/
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Details of Enforcement, Non-Compliance or Disciplinary Actions:

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
3. If "State Does Not Provide This Type of Data At This Site" is displayed then CPAVerify is not currently receiving enforcement, non-compliance or disciplinary action data for licensees in this state. Some states are limited to sharing this type of data with third party websites due to privacy laws or policies, but most State Boards offer this information on their official State Board websites.
4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by participating states. Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAVerify website. Please refer to the Participating States tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of interest is not participating, you may refer to the "Contact Boards" tab where a link to every Boards' website and therefore individual license lookup tool is available.

2020 LIMITED LIABILITY PARTNERSHIP REINSTATEMENT
 \$25 REINSTATEMENT FEE + \$25 FILING FEE FOR EACH CALENDAR YEAR

SECRETARY OF STATE



FLORIDA DEPARTMENT OF STATE
 DIVISION OF CORPORATIONS

FILED

2021 JAN -4 PM 2:22

RECORDED & INDEXED

REGISTRATION # LLP090003311
 1. Name and Mailing Address

MARCUM LLP

ONE S.E. THIRD AVE.
 11TH FLOOR
 MIAMI, FL 33131 US

If above mailing address is incorrect in any way, line through incorrect information and enter correction in Block 2.

LLP # 19,300 + 21

LLP2100000071-4
 01/05/21--01019--030 **75.00
 CR2E029 (2/10)

2. New Mailing Address, if Applicable:

Suite, Apt #, etc.

City State Zip Code

3. Principal Place of Business Address

ONE S.E. THIRD AVE.
 11TH FLOOR
 MIAMI, FL 33131 US

4. New Principal Office Address, if Applicable:

Suite, Apt #, etc.

City State Zip Code

5. Federal Employee Identification Number

11-1986323

Applied For
Not Applicable

6. Certificate of Status Desired:

\$8.75 Additional Fee Required

7. Name and Address of Registered Agent

CORPORATION SERVICE COMPANY
 1201 HAYS STREET
 TALLAHASSEE, FL 32301

8. New Name and/or Address of Registered Agent:

Name

Street Address (P.O. Box Number is Not Acceptable)

FL

City Zip Code

9. New Registered Agent's Signature, if Changed
 The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

B MCKINIGHT
 JAN 04 2021

SIGNATURE: _____
SIGNATURE, TYPED OR PRINTED NAME OF REGISTERED AGENT AND TITLE IF APPLICABLE. Date

10. General Partner's Signature (REQUIRED)
 The execution of this report as a partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

SIGNATURE: RONALD STORCH 12/21/20 (631) 414-4150
SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING PARTNER. Date Daytime Phone #

E-mail Address: RONALD.STORCH@MARCUMLLP.COM
(To be used for future annual report notifications)

CPAVerify Individual Report Results

NAME: **MOISES DAVID ARIZA**
 STATE OF LICENSE: **FL**
 LAST UPDATED: **2024-02-28**

	Business	Mail
Address:	ARIZA, MOISES DAVID FL, US	FL, US
License/Permit/Certificate Number:	AC45440	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:	EXAM	
Basis for License Details:	Initial license applications are only available for applicants that have passed all sections of the Uniform CPA Examination in Florida.	
Issue Date:	2012-12-21	
Expiration Date:	2025-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information: FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING
 240 NW 76TH DRIVE, SUITE A
 GAINESVILLE, FL 32607

Phone: (850) 487-1395

Website: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

Licensee Lookup:

<http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

Details of Enforcement, Non-Compliance or Disciplinary Actions:

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CPAVerify Individual Report Results

NAME: **BEILA SHERMAN**
 STATE OF LICENSE: **FL**
 LAST UPDATED: **2023-06-06**

	Business	Mail
Address:	SHERMAN, BEILA FL, US	FL, US
License/Permit/Certificate Number:	AC0032647	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:		
Issue Date:	1999-12-07	
Expiration Date:	2024-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information:	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607
	Phone: (850) 487-1395
	Website: http://www.myfloridalicense.com/DBPR/certified-public-accounting/
	Licensee Lookup: http://www.myfloridalicense.com/DBPR/certified-public-accounting/

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CPAVerify Individual Report Results

NAME: SCOTT T MONTGOMERY
 STATE OF LICENSE: FL
 LAST UPDATED: 2024-02-28

	Business	Mail
Address:	MONTGOMERY, SCOTT T FL, US	FL, US
License/Permit/Certificate Number:	AC0019857	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:		
Issue Date:	1988-06-22	
Expiration Date:	2025-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	Contact State Board For Details	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information:

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING
 240 NW 76TH DRIVE, SUITE A
 GAINESVILLE, FL 32607

Phone: (850) 487-1395
 Website: <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>
 Licensee Lookup:
<http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

NAME: SCOTT THOMAS MONTGOMERY
 STATE OF LICENSE: TX
 LAST UPDATED: 2024-02-28

	Business	Mail
Address:		FL, US
License/Permit/Certificate Number:	047251	
Registration Number:		
License/Permit/Certificate Status:	ISSUED	
License/Certificate Status Details:	License is current.	
License Type:	CPA	
License Type Details:	A person who holds a license to practice public accounting pursuant to the Public Accountancy Act. A person may represent themselves to the public as an accountant or auditor or any combination of those terms or assert an expertise in accounting or auditing only if they are licensed by this agency and practice under a licensed CPA firm.	
Basis for License:	EXAM	
Basis for License Details:	Initial License. Applicants who have passed the Uniform CPA Examination and are not licensed to practice public accounting in any jurisdiction, may apply for an Initial License in Texas.	
Issue Date:	1988-03-09	
Expiration Date:	2024-07-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

CPAVerify Individual Report Results

NAME: ELDA KOKURI
 STATE OF LICENSE: PA
 LAST UPDATED: 2024-02-28

Address:
License/Permit/Certificate Number: CA068072
Registration Number:
License/Permit/Certificate Status: ACTIVE
License/Certificate Status Details: Licensee allowed to practice in PA
License Type: CPA
Basis for License: EXAMINATION
Issue Date: 2023-08-14
Expiration Date: 2025-12-31
Enforcement, Non-Compliance or Disciplinary Actions: None Reported To This Site By The Board
Other Information: None

Contact the Board for official verification of information.

State Board Contact Information: STATE BOARD OF ACCOUNTANCY
 P.O. BOX 2649
 HARRISBURG, PA 17105-2649

Phone: (833) 367-2762
 Fax: 717-705-5540
 Email: ST-Accountancy@pa.gov
 Website: <https://www.dos.pa.gov/account>
 Licensee Lookup:
<https://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/Accountancy/Pages/default.aspx#.VO>

Details of Enforcement, Non-Compliance or Disciplinary Actions:

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APPENDIX B
INSURANCE



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

1/31/2024

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).

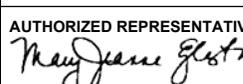
PRODUCER License # BR-767175 Hub International Northeast Limited 100 Sunnyside Boulevard Woodbury, NY 11797	CONTACT NAME: PHONE (A/C, No, Ext): (516) 677-4700		FAX (A/C, No): (516) 496-4040
	E-MAIL ADDRESS:		
INSURED Marcum LLP 10 Melville Park Road Melville, NY 11747	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A : National Fire Insurance Company of Hartford		20478
	INSURER B : Continental Casualty Company		20443
	INSURER C : The Continental Insurance Company		35289
	INSURER D : North American Capacity Insurance Company		25038
	INSURER E : Columbia Casualty Company		31127
INSURER F :			

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS		
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			7018085918	1/1/2024	1/1/2025	EACH OCCURRENCE	\$ 1,000,000	
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 1,000,000	
							MED EXP (Any one person)	\$ 15,000	
							PERSONAL & ADV INJURY	\$ 1,000,000	
							GENERAL AGGREGATE	\$ 2,000,000	
							PRODUCTS - COMP/OP AGG	\$ 2,000,000	
	GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input checked="" type="checkbox"/> OTHER: Contractual Liab.								
B	<input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			7018085921	1/1/2024	1/1/2025	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000	
							BODILY INJURY (Per person)	\$	
							BODILY INJURY (Per accident)	\$	
							PROPERTY DAMAGE (Per accident)	\$	
							\$		
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			7018085952	1/1/2024	1/1/2025	EACH OCCURRENCE	\$ 25,000,000	
							AGGREGATE	\$ 25,000,000	
								\$	
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / N If yes, describe under DESCRIPTION OF OPERATIONS below			7018085935	1/1/2024	1/1/2025	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER		
							E.L. EACH ACCIDENT	\$ 1,000,000	
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000	
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000	
D	Cyber			C-4LPX-225469-CYBER-2023	8/23/2023	8/23/2024	Limit	5,000,000	
E	Cyber			652456729	8/23/2023	8/23/2024	Limit	5,000,000	

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

CERTIFICATE HOLDER Evidence of Coverage	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 



CERTIFICATE OF LIABILITY INSURANCE

Date (MM/DD/YYYY)
10/11/2023

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 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 Pace Professional Services, Ltd. 585 Stewart Avenue, Suite 600 Garden City, NY 11530	CONTACT NAME:	
	PHONE (A/C, No, Ext):	FAX (A/C, No):
	EMAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A:	Swiss Re International SE / Castel / Convex/Chubb UK/ Ki
INSURED Marcum LLP 10 Melville Park Road Melville, NY 11747	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

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

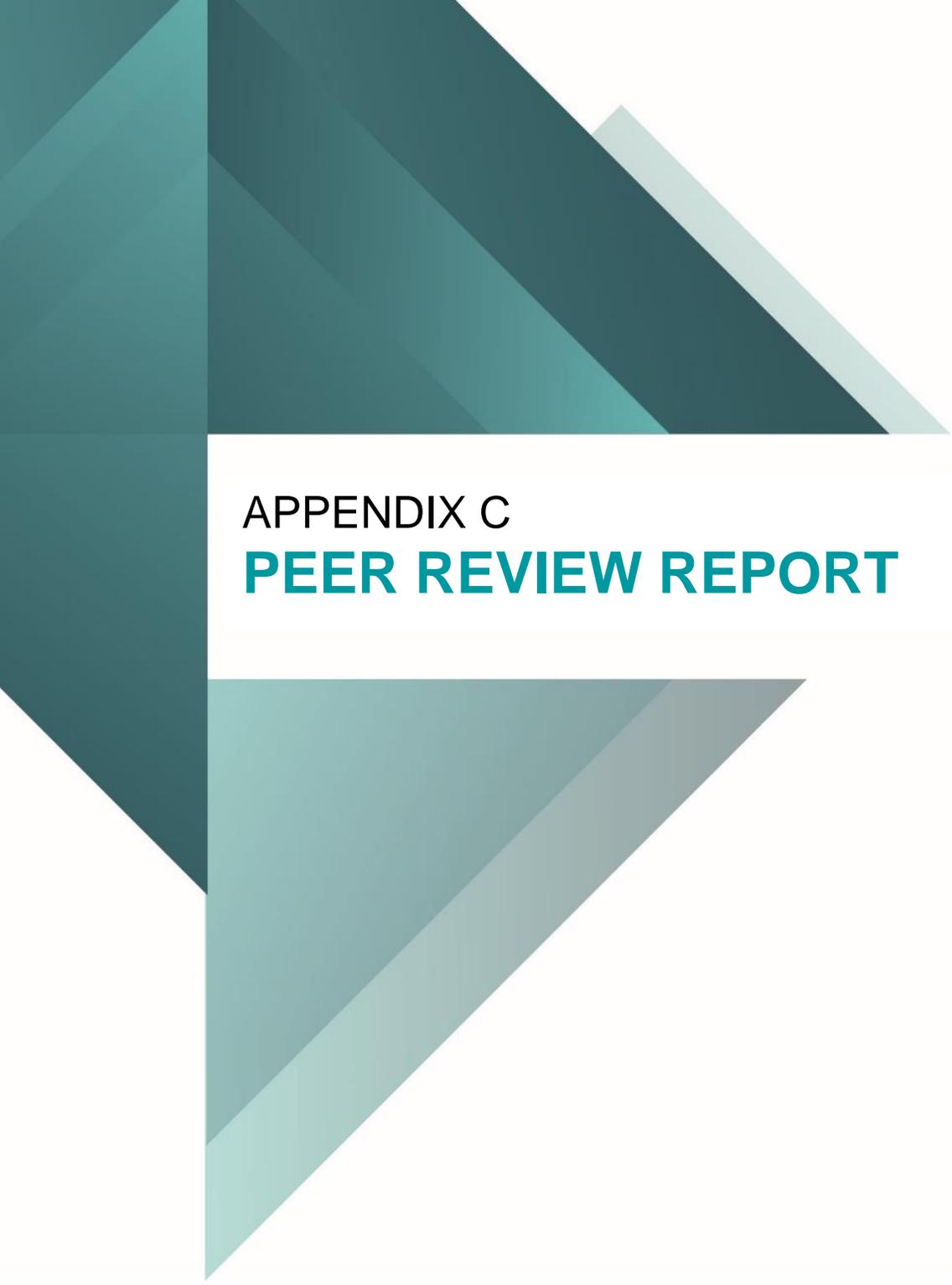
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (mm/dd/yyyy)	POLICY EXP (mm/dd/yyyy)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> <input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC			N/A			EACH OCCURANCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS <input type="checkbox"/> <input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIM-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$			N/A			COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$ EACH OCCURANCE \$ AGGREGATE \$ EACH OCCURANCE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/ EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N <input type="checkbox"/> If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		N/A			<input type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER \$ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Accountants Professional Liability			PSACO2300473	10/01/2023	10/01/2024	\$10,000,000/\$10,000,000

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

--

CERTIFICATE HOLDER Marcum LLP 10 Melville Park Road Melville, NY 11747	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 



APPENDIX C

PEER REVIEW REPORT



Report on the Firm's System of Quality Control

To the Partners of
Marcum LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Marcum, LLP (the "firm"), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 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 on 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; audits of employee benefit plans, audits performed under FDICIA; and examinations of service organizations (SOC 1 and 2 engagements).

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

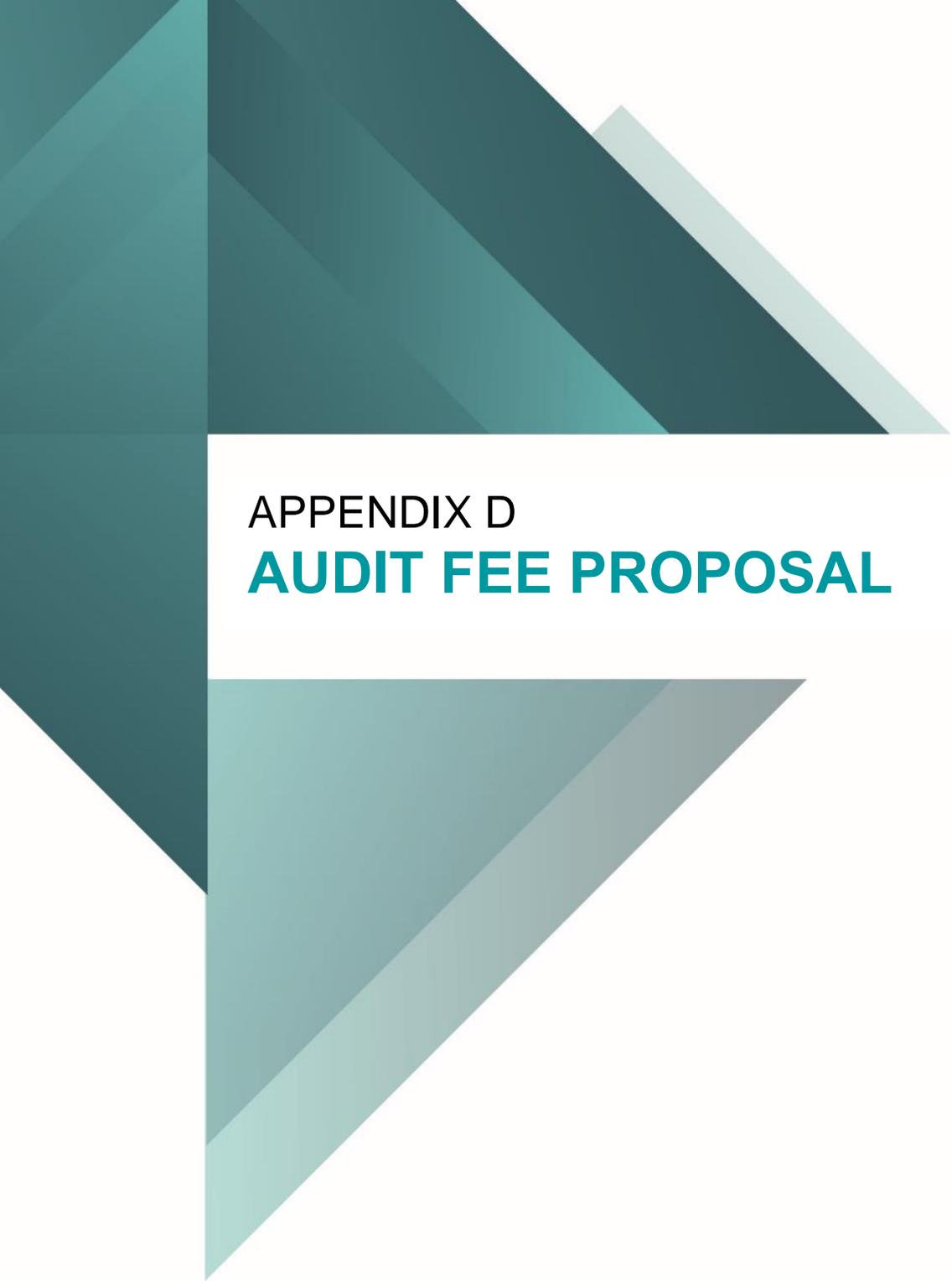
Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Marcum, LLP, applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 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*. Marcum, LLP has received a peer review rating of *pass*.

Brown, Edwards & Company, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
January 30, 2024



APPENDIX D

AUDIT FEE PROPOSAL

PROPOSED AUDIT FEES

- An hourly rate sheet (Proposed Audit Fees - Annual Worksheet) for all staff levels must be attached to the Proposed Audit Fees.
- Financial Audit Fees must represent total not to exceed amount including all fees and expense reimbursements.
- Financial Audit Fees must include all non-audit services specified under Scope of Work 4(f)-(k).

FIRM NAME	MARCUM LLP
------------------	------------

	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
FINANCIAL AUDIT WITH CERTIFICATE OF ACHIEVEMENT <i>TOTAL FOR ALL-INCLUSIVE MAXIMUM PRICE**</i>	\$ 48,000	\$ 49,400	\$ 51,000	\$ 52,400	\$ 54,000
FINANCIAL AUDIT - PROJECTED HOURS	300 HRS.				
SINGLE AUDIT - AS NEEDED	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
SINGLE AUDIT - PROJECTED HOURS	40 HRS.				
ADDITIONAL SERVICES - HOURLY RATE <i>REFER TO SCOPE OF SERVICES 4 (L)</i>					
PARTNER(S)	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395
MANAGER(S)	\$ 295	\$ 295	\$ 295	\$ 295	\$ 295
SUPERVISORY STAFF	\$ 195	\$ 195	\$ 195	\$ 195	\$ 195
STAFF AUDITOR(S)	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
OTHER STAFF (SPECIFY):	\$	\$	\$	\$	\$

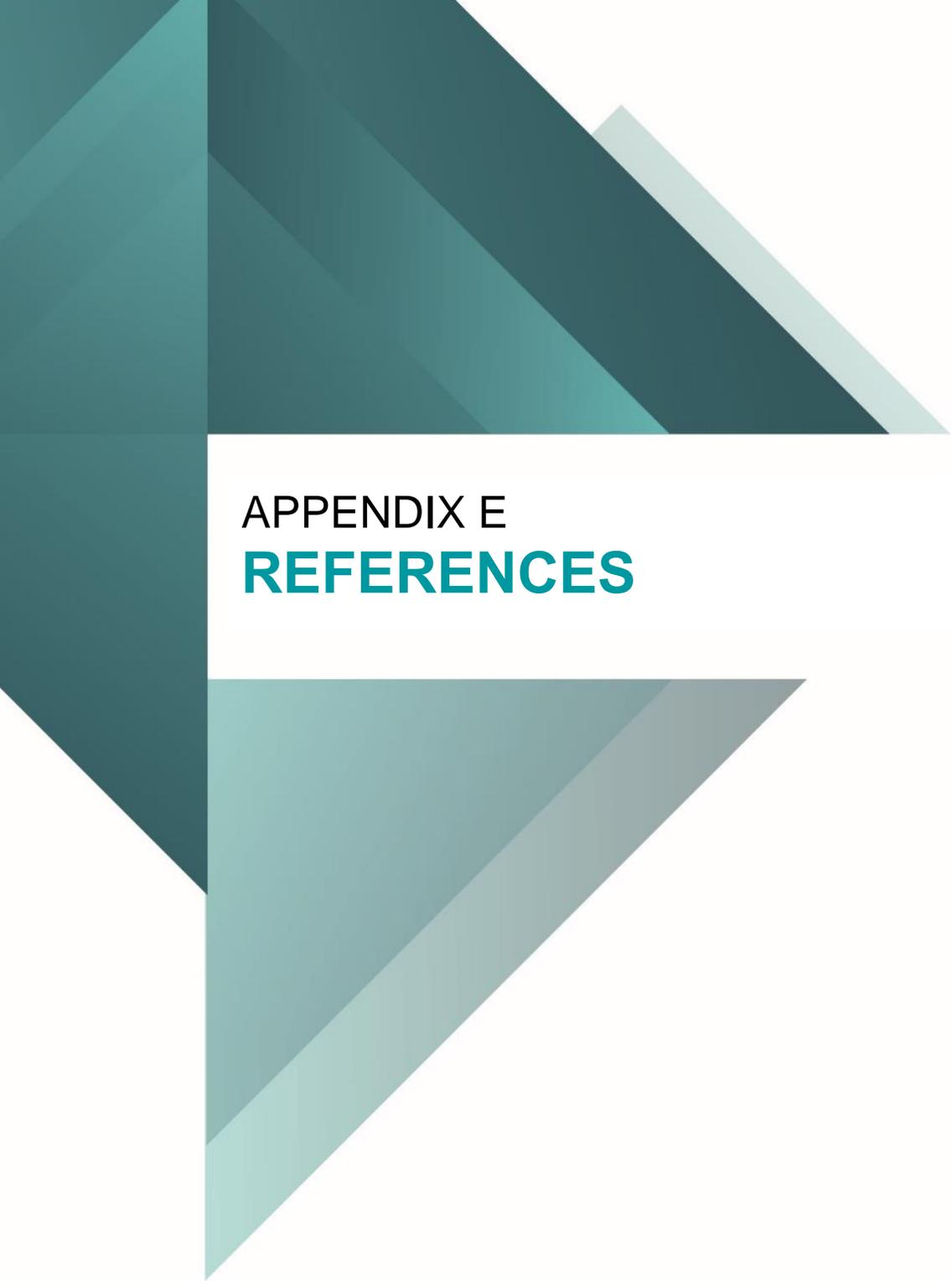
PROPOSED AUDIT FEES - ANNUAL WORKSHEET

FIRM NAME		FISCAL YEAR	20
------------------	--	--------------------	-----------

FINANCIAL AUDIT & RELATED SERVICES	HOURS	HOURLY RATE	TOTAL
PARTNER(S)	40	\$ 395	\$ 15,800
MANAGER(S)	60	\$ 295	\$ 17,700
SUPERVISORY STAFF	80	\$ 195	\$ 15,600
STAFF AUDITOR(S)	120	\$ 150	\$ 18,000
OTHER STAFF (SPECIFY)		\$	\$
ADDITIONAL SERVICES:			
LOCAL HIGHWAY FINANCE REPORT		\$ *	\$ *
ANNUAL LOCAL GOVERNMENT FINANCIAL REPORT		\$ *	\$ *
PINELLAS COUNTY EMS COMPLIANCE CERTIFICATION		\$ *	\$ *
DEPRECIATION SCHEDULE MAINTENANCE		\$ *	\$ *
CERTIFICATE OF ACHIEVEMENT		\$ *	\$ *
FIREFIGHTER'S PENSION RECONCILIATION		\$ *	\$ *
OTHER (SPECIFY)		\$ *	\$ *
REIMBURSABLE:			
OUT-OF POCKET EXPENSES			\$ N/A
MEALS & LODGING			\$ N/A
TRANSPORTATION			\$ N/A
OTHER (SPECIFY) COURTESY DISCOUNT		\$	\$ (19,100)
		\$	\$
TOTAL FINANCIAL AUDIT TO PROPOSED AUDIT FEES (SUMMARY)			\$48,000

SINGLE AUDIT - AS NEEDED	HOURS	HOURLY RATE	TOTAL
PARTNER(S)	5	\$ 395	\$ 1,975
MANAGER(S)	5	\$ 295	\$ 1,475
SUPERVISORY STAFF	10	\$ 195	\$ 1,950
STAFF AUDITOR(S)	20	\$ 150	\$ 3,000
OTHER STAFF (SPECIFY)		\$	\$
		\$	\$
REIMBURSABLE:			
OUT-OF POCKET EXPENSES			\$ N/A
MEALS & LODGING			\$ N/A
TRANSPORTATION			\$ N/A
OTHER (SPECIFY) COURTESY DISCOUNT		\$	\$ (2,400)
		\$	\$
TOTAL SINGLE AUDIT TO PROPOSED AUDIT FEES (SUMMARY)			\$6,000

* Hours and rates for these services are included in the amounts noted above



APPENDIX E
REFERENCES



Village of Palm Springs

Department of Finance

226 Cypress Lane, Palm Springs, Fl. 33461-1699

Rmorse@vpsfl.org

(561) 584-8200 ext. 8441

May 15, 2023

To Whom It May Concern:

It is my pleasure to provide this letter of recommendation for the audit services provided by Marcum LLP. We have been utilizing the services of Marcum LLP for the past two years; and we are extremely pleased and satisfied with the services that they have provided to our organization. The Marcum staff performed all the services with the highest degree of professionalism and excellence. The audit team is always courteous, professional, and very responsive in respect to the audit, and in respect to any technical questions we may bring to their attention. All audits were conducted in a timely manner, encompassing all the requirements of *Government Auditing Standards* and Florida Statutes.

In addition, the Village has been subject to a Federal Single Audit and required to issue CRA stand-alone financial statements in accordance with Florida Statutes. We are pleased with Marcum LLP and highly recommend the firm to any government organization requiring audit services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Sincerely,

Rebecca Morse, CGFO
Chief Financial Officer
Village of Palm Springs



CITY OF DELRAY BEACH

FINANCE DEPARTMENT

100 N.W. 1ST AVENUE • DELRAY BEACH • FLORIDA 33444 • (561) 243-7121



August 2, 2023

To Whom It May Concern:

It is our utmost honor to provide this letter of recommendation on behalf of Marcum, LLP who has been providing auditing services for the City of Delray Beach, Florida for the past two years. The City of Delray Beach was incorporated in 1927 as a political subdivision of the State of Florida. Located on the Atlantic Ocean in southern Palm Beach County, Delray Beach is an award-winning City that offers fabulous beaches, a vibrant downtown nightlife and an abundance of cultural activities.

We have found the Marcum engagement team to be very professional and responsive. They were immensely helpful in implementing GASB Statement No. 87, *Leases*, which resulted in a smooth implementation process. In addition, the City was subject to a Federal Single Audit that was performed in accordance with Office of Management & Budget's (OMB) Uniform Guidance.

The firm's services have always been performed to the highest degree of professionalism. Their team was courteous and always very responsive in respect to technical questions and offering suggestions to improve systems, operations and financial processes in our organization to help the City meet our filing deadline for the Annual Comprehensive Financial Report (ACFR).

We highly recommend Marcum, LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Sincerely,



Hugh B. Dunkley, CPA, CGFO
Chief Financial Officer

SERVICE • PERFORMANCE • INTEGRITY • RESPONSIBLE • INNOVATIVE •

TEAMWORK



FINANCE DEPARTMENT

May 12, 2023

To Whom It May Concern:

The Town of Jupiter was incorporated in 1925 as a political subdivision of the State of Florida. Located on the Atlantic Ocean in northern Palm Beach County, Jupiter is a vibrant coastal community of more than 60,000 year-round residents.

We recently completed the September 30, 2022 audit with Marcum LLP. This was the second year Marcum has been engaged by the Town of Jupiter, Florida. Such services included performing the annual financial audit of the Town, the stand-alone CRA audit and a Federal Single Audit. Aside from the audit, Marcum assisted the Town with the preparation and completion of the annual comprehensive financial report. As part of their assistance, they guided the Town through the implementation of new Governmental Accounting Standards Board (GASB) Statements as applicable. We found the audit team to be courteous, professional, and very responsive to our needs. We consider their audit approach to be efficient and non-disruptive with respect to our time and resources.

In addition, Marcum has been available to the elected body and the Town's audit committee for any question or inquiries.

We recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

If you have any questions or comments regarding this letter of recommendation, please feel free to contact me.

Respectfully,

Scott Reynolds

Finance Director

210 Military Trail, Jupiter, Florida 33458

561-741-2327

scottr@jupiter.fl.us



Water and Sewer
PO Box 330316 • 3071 SW 38th Avenue
Miami, Florida 33233-0316
T 305-665-7471

April 15, 2024

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

The Miami-Dade Water and Sewer Department, a Department of Miami-Dade County, Florida, has been utilizing the services of Marcum LLP for approximately 14 years; and we are highly satisfied with the services that they have provided to the Department. As we have had the pleasure to work with the firm now for over a decade, we had the opportunity to work with many of the Marcum, LLP associates from staff to partner, all of which have provided the Department with outstanding service. The audit team has always been very attentive and responsive with respect to the audit and any request of any member of the Department. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards*, the *Florida Single Audit Act*, and the *Uniform Guidance*.

In addition, our Department in recent years has had several Current and Advanced Debt Refunding's, for which the audit team has been able to assist with the proper Financial Statement reporting and disclosures that are required to meet the accounting standards. Furthermore, the audit team has always been very knowledgeable and always up to date with the latest GASB pronouncements, as they have assisted us with implementing many GASB pronouncements over the years.

We are pleased to recommend the service of Marcum LLP. Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

A handwritten signature in blue ink that reads "Barrios".

Josephine Barrios, CPA

Controller

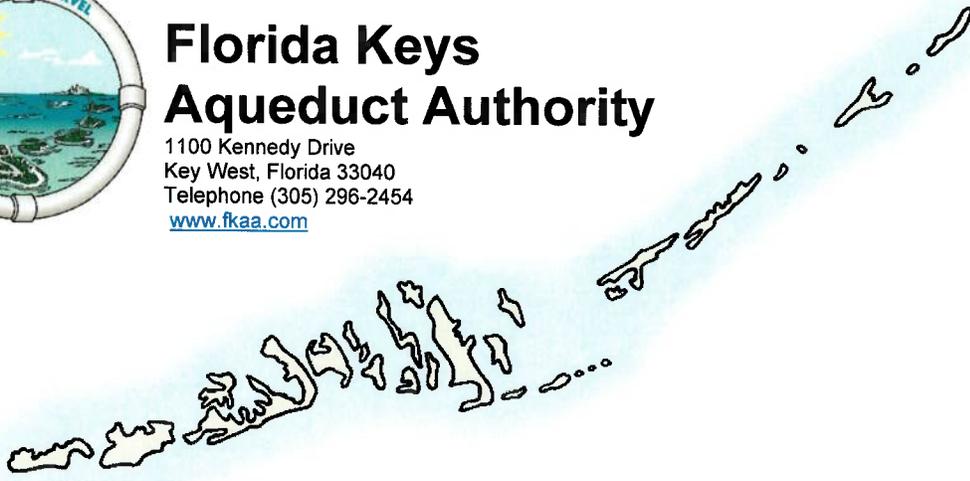
Miami-Dade County Water & Sewer Department





Florida Keys Aqueduct Authority

1100 Kennedy Drive
Key West, Florida 33040
Telephone (305) 296-2454
www.fkaa.com



J. Robert Dean
Chairman
District 3

Richard J. Toppino
Vice-Chairman
District 2

Antoinette M. Appell
Secretary/Treasurer
District 4

Nicholas W. Mulick
District 5

Cara Higgins
District 1

Gregory W. Veliz
Executive Director

May 7, 2024

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

The Florida Keys Aqueduct Authority has been utilizing the services of Marcum LLP for approximately 10 years; and we are highly satisfied with the value of services that they have provided to the Authority. The audit team has always held itself to a very high standard as it is reflective of their work product and efforts throughout the course of the audit. All individuals from the audit team from partner to staff, have always been very respectful, professional, and very responsive. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of U.S GAAS.

In addition, the audit team has been able to assist with their expertise in the preparation of the Schedule of Expenditures of Federal Awards and State Financial Assistance for the Authority. Furthermore, in recent years, the Authority has been subject to a Federal Single Audit in accordance with Uniform Guidance, specifically to Disaster Relief Funding from the Federal Emergency Management Agency (FEMA), in which the audit team has been able to provide proper direction with respect to the unique reporting requirements set forth by FEMA, which is not reoccurring in nature to the Authority. Additionally, the audit team has always been very knowledgeable and always up to date with the latest GASB pronouncements, as they have assisted us with implementing many GASB pronouncements over the years. Specifically, in the prior two fiscal years, Marcum was able to provide us with guidance and assistance with implementing GASB 87, *Leases*, and GASB 96, *Subscription-Based Information Technology Arrangements*.

The audit team is highly dependable and makes themselves available to us at all times throughout the year, with respect to the audit and any other guidance that the Authority's management may need.

We strongly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services as our experience with the firm over nearly the past decade has been outstanding. We are looking forward to working with the firm for many upcoming years.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,



Executive Director, Florida Keys Aqueduct Authority



VILLAGE OF PALMETTO BAY

May 13, 2024

To Whom It May Concern:

This is our 4th year utilizing the services of Marcum LLP and we are extremely pleased and satisfied with the services that they have provided to our Village. The audit team was very knowledgeable, professional, and very responsive to the Village's needs. The audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and the *Uniform Guidance*.

Marcum is not only our auditor, but we rely on their expertise throughout the year on an as needed basis. They are always available and willing to answer our request and phone calls.

Marcum LLP reviews and provides recommendations for our annual comprehensive financial report which has also assisted the Village in receiving the Certificate of Achievement for Excellence in Financial Reporting for the past four years from the GFOA. In addition, our Village has been subject to Federal Single Audits in recent years that are performed in accordance with *Uniform Guidance*.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

A handwritten signature in blue ink, appearing to read "DChin", with a long horizontal flourish extending to the right.

Desmond Chin
Finance Director

The City of Boynton Beach, Florida



100 E Ocean Ave Boynton Beach, Florida 33435
Telephone: (561) 742-6310 Internet: www.boynton-beach.org

May 15, 2023

Dear Sir/Madam:

It is with great satisfaction that I write this letter of recommendation for Marcum LLP. Marcum LLP has been providing auditing services for the City of Boynton Beach, Florida for the past 2 years.

We have found them to be very professional and responsive. They are very prepared for the audit with highly qualified staff who worked closely with us to ensure a smooth process. Our team in particular was led by Moises Ariza and Scott Montgomery.

In particular, Marcum LLP assisted us in the implementation of GASB Statement No. 87, *Leases*. We are thankful for their assistance and guidance, which resulted in a smooth implementation process. In addition, our City was subject to a Federal Single Audit that was performed in accordance with OMB Uniform Guidance.

I strongly recommend other local governments such as yours to work with Marcum LLP. They have shown a great understanding of our City's needs and have cooperated extensively with our staff to meet the City's goals.

Sincerely,

A handwritten signature in blue ink that reads "Mara Frederiksen".

Mara Frederiksen, MBA, SSBBP, PMQ
Director of Financial Services
561-742-6312
FrederiksenM@bbfl.us



Tampa Fire & Police Pension Fund

3001 North Boulevard
Tampa, FL 33603-5516

(813) 274-8550 phone
(813) 274-7504 fax

www.tampagov.net/fppension

August 21, 2023

Re: Reference Letter for Marcum LLP

To Whom It May Concern:

It is my pleasure to write this letter of recommendation regarding the audit services provided by Marcum LLP. Our fund is a governmental pension plan with a portfolio of approximately \$2.6 billion in assets. Marcum LLP demonstrated expertise and industry knowledge specific to governmental pension plans like ours. They also had the resources available to service a plan of our size.

Marcum LLP was prepared with highly qualified staff who worked closely with management, which resulted in a smooth audit process. We found the team assigned to our account to be very professional and responsive. As such, our audit was conducted in a timely, orderly, and systematic manner, encompassing all the requirements of Government Auditing Standards and of the Governmental Accounting Standards Board (GASB).

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services. Our partnership over the past two years has shown their overall understating of our organization's needs and has been a strong resource for our team. They have cooperated extensively with management and staff and have demonstrated high professional standards, work ethic, skills, and knowledge. Additionally, they met all the deadlines required by our fund.

Marcum LLP has been a dependable resource in providing timely information and direction and its staff are always available to us throughout the year, not only during the audit.

Please do not hesitate to contact me if you have any additional questions.

Respectfully,

Tiffany Weber
Plan Administrator

Council

Michael J. Napoleone, Mayor
John T. McGovern, Vice Mayor
Tanya Siskind, Councilwoman
Maria Antuña, Councilwoman
Amanda Silvestri, Councilwoman

Manager

Jim Barnes

April 12, 2024

To Whom It May Concern:

The Village of Wellington (the “Village”) was incorporated in 1995 and is located in Palm Beach County. Wellington operates under the Council-Manager form of government and provides a wide range of community services including general government; planning, zoning and building; public safety (police protection); public works (construction and maintenance of roads, rights of way, and other infrastructure; street lighting; and storm water drainage); culture and recreation (parks maintenance, recreational activities, cultural events, and related facilities); water and sewer utilities; and solid waste collection and recycling.

I am providing this letter to recommend the services of Marcum LLP for their exceptional performance during our recent audit engagement. From the commencement of the audit process, the audit team was always courteous, professional, and very responsive in respects to the audit, and also in respect to any technical questions we may bring to their attention. Their approach was collaborative and proactive, ensuring that our team was engaged and well-informed throughout each phase of the audit.

Marcum LLP has recently concluded their first year of audit services for the Village. In consideration of the change of auditors, the transition with Marcum LLP was a smooth transition for the Village; as the audit stayed on schedule, communication was clear, and was completed on in a timely manner.

Their dedication to client service and adherence to the highest standards of audit integrity is commendable.

Please feel free to contact me if you require further information of their services.

Sincerely,

Ana Acevedo, CPA
Director of Administrative and Financial Services
Village of Wellington, Florida
Phone: (561) 753-2594
aacevedo@wellingtonfl.gov



WEST PALM BEACH

Business. Life. Balanced.™

May 9, 2024

To Whom It May Concern:

This was our first year utilizing the services of Marcum LLP and we are extremely pleased and satisfied with the services that they have provided to our City during the transition to a new auditor. The audit team was very knowledgeable, professional, and very responsive to the City's needs. The audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and the *Uniform Guidance*.

Marcum is not only our auditor, but we rely on their expertise throughout the year on an as needed basis. They are always available and willing to answer our request and phone calls. We found them to be very professional and responsive. They were immensely helpful in implementing GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which resulted in a smooth implementation process. In addition, the City was subject to a Federal Single Audit that was performed in accordance with OMB Uniform Guidance.

The firm's services have always been performed to the highest degree of professionalism. Their team was courteous and always very responsive in respect to technical questions and offering suggestions to improve systems, operations and financial processes in our organization to help the City meet our filing deadline for the Annual Comprehensive Financial Report (ACFR).

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

Karen Malcom
Controller



**Housing Finance Authority
of Palm Beach County**

100 Australian Avenue, Suite 410
West Palm Beach, FL 33406
(561) 233-3656
www.pbchfa.org



Chairperson

Robin B. Henderson

Vice Chair

Tracy L. Caruso

Secretary

Chrichet B. Mixon

Clark D. Bennett

Laurie S. Dubow

Gary P. Eliopoulos

Bobby "Tony" Smith

Executive Director

David M. Brandt

dbrandt@pbcgov.org

(561) 233-3652

Administrative Assistant

Jennifer M. Hamilton

jhamilto@pbcgov.org

(561) 233-3656

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead

June 17, 2024

To Whom It May Concern:

It is my pleasure to provide this letter of recommendation for the services provided by Marcum LLP.

This was the third year our entity engaged Marcum LLP as its auditor and we are extremely pleased and satisfied with the services that they have provided to our organization. We have found them to be very professional and responsive. They are very prepared for the audit with highly qualified staff who worked closely with us to ensure a smooth process. Our team was led by Moises Ariza and Nicholas Martin.

The firm's services have always been performed with a high degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve the financial processes in our organization. The firm has always been a dependable resource in providing timely information and direction. The firm is always available to us throughout the year, not only during the audit.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

David Brandt
Executive Director



NORTHERN PALM BEACH COUNTY IMPROVEMENT DISTRICT

May 9, 2024

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

For over fifteen years, we have contracted with Marcum LLP for audit and management consulting services, a testament to the quality and reliability of their services. Our Board of Supervisors, impressed by their consistent professionalism and responsiveness, chose to extend this partnership for another five years during our most recent Request for Proposals process. From the partner to the staff accountant, the audit team has always been courteous, professional, and responsive, conducting our audits promptly, orderly, and systematically, in line with the requirements of *Government Auditing Standards* and the *Governmental Accounting Standards Board (GASB)*.

What sets Marcum LLP apart is not just their professionalism but also their proactive approach. Their staff, always courteous, is not just willing to provide any required information but also offers valuable suggestions to enhance our systems, methods of operation, and financial processes. Their availability throughout the year, not just during the audit, is a testament to their commitment. We have never hesitated to seek their advice and assistance throughout the year. They are experts in their field, and the continuing education they offer each year, which covers the latest industry trends and regulatory changes, is valuable and showcases the depth of their knowledge.

Marcum is always prepared for the audit with highly qualified staff who worked closely with us from planning the audit to financial statement issuance. The team is thorough and follow-through with any questions or requests. The online platform for data collaboration is easy to use and helpful to meet deadlines.

Given our long and successful partnership, we wholeheartedly recommend Marcum LLP to any organization in need of auditing and related consulting services. Their professionalism, expertise, and commitment to client success are unparalleled.

Please do not hesitate to contact me with any questions regarding this letter of recommendation.

Respectfully,

A handwritten signature in blue ink that reads "Katie Roundtree, CPA, CPFO".

Katie Roundtree, CPA, CPFO



**Presentation for Independent Audit Services for
The City of South Pasadena, Florida
RFP #2024-01**

August 28, 2024 | Presented by: Moe Ariza and
Scott Montgomery

marcumllp.com

201 E Kennedy Blvd, Suite 1500 | Tampa, FL 33602

About Marcum

- ▶ More than 70-year history of helping clients resolve their greatest business and personal financial challenges.
- ▶ Florida Offices located in:
 - Tampa, West Palm Beach, Miami, and Fort Lauderdale
- ▶ We service over 600 government entities a year
- ▶ Performs over 200 Federal and State Single Audits per year
- ▶ Firm Members of:
 - Florida Government Finance Officers Association (FGFOA)
 - Florida League of Cities
 - Florida Association of Special Districts (FASD)

Marcum LLP is a **national accounting and advisory services firm** dedicated to helping entrepreneurial, middle-market companies and government entities achieve their goals.

Since 1951, clients have chosen Marcum for our insightful guidance in helping them forge pathways to success, whatever challenges they're facing.

Marcum offers a complete spectrum of tax, assurance and advisory services, as well as an extensive portfolio of industry-focused practices with specialized experience for both privately held and publicly registered companies, and governmental and public administration entities.

CLIENT-DRIVEN

Our professionals, most of who have been focused in the public sector throughout their entire careers, have an in-depth understanding of the complex challenges governments face. Our knowledge, experience, and commitment to the public sector helps us serve in the best interest of each client.

COMMITMENT TO EXCELLENCE

From the way we service clients to the training and development of our professionals, Marcum is committed to excellence in every aspect of our operation.

Visit marcumllp.com for a complete list of our services.

Engagement Team Members



Moe D. Ariza
CPA, CGMA

**Lead
Engagement
Partner**



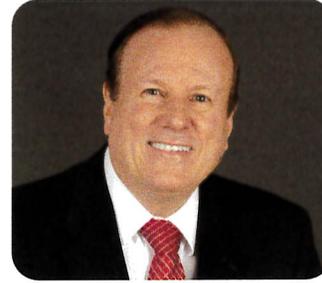
Beila Sherman
CPA

**Quality Review
Director**



Joe Layne
CISA, CISM, MSCA,
PCIP

**IT Risk Audit
Partner**



**Scott
Montgomery**
CPA

**Senior Audit
Manager**



Elda Santoro
CPA

Audit Senior

Why Marcum?

Top 13

Firm Nationwide

4,100

Associates

550

Partners

- ▶ Value + Innovation + Productivity
- ▶ Local Presence – on-site, effective audits
- ▶ Proactive involvement and ongoing communication on a 24/7 basis
- ▶ Larger firm with extensive resources with the attention and personalized approach of a smaller firm
- ▶ During the audit contract period, there will be new GASB pronouncements, many of which may be significant, and we will **assist the City in their implementation efforts at no additional cost**
- ▶ Competitive audit fees – **no travel related costs**
- ▶ Track record and history demonstrates our commitment to meeting deadlines imposed by our government clients

Value + Innovation + Productivity

VALUE

Local firm approach and presence serving the government sector for more than 70 years

A national **Top 13** firm with a local team

Extensive Florida government experience



INNOVATION

Paperless environment

Use of INFLO

Use of Data Extraction Software



PRODUCTIVITY

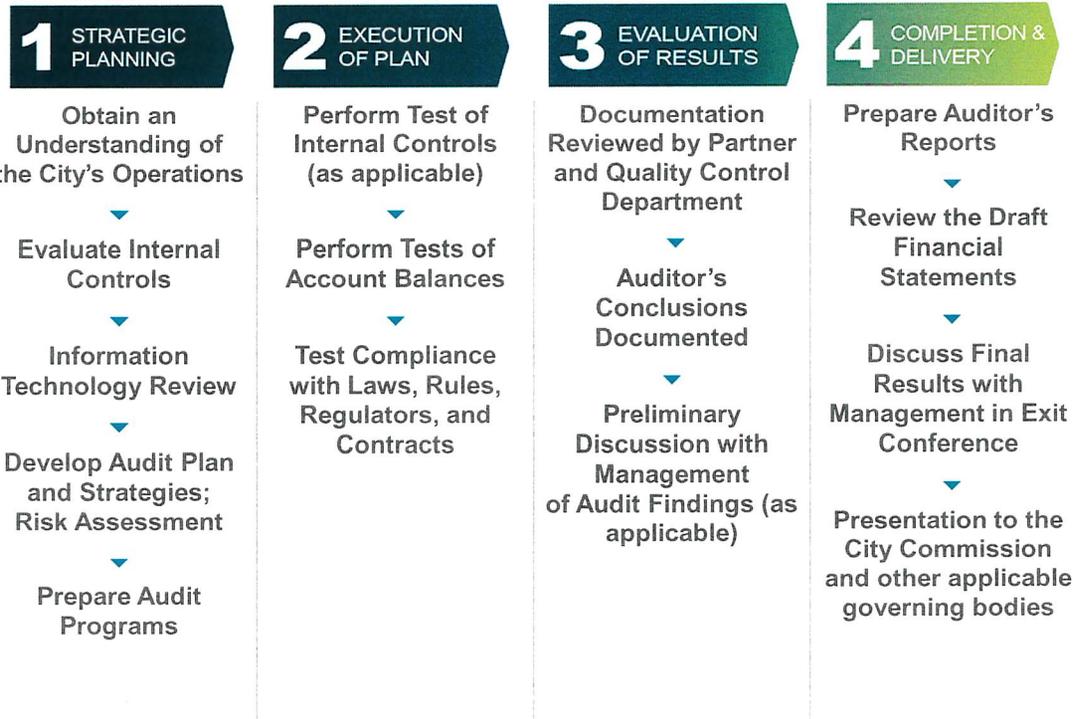
Competitive audit fees

Free 8-hour annual training

No additional cost for guidance regarding implementation of new GASB's



Audit Methodology





I.T Approach

- ▶ Tailored to the City's IT environment and risk evaluation, our procedures may include:
 - Application-Level Controls, including, but not limited to:
 - Logical Access and Segregation of Duties
 - Date Integrity and Reporting Controls
 - Configuration Repository and Baseline
 - Maintenance of Configuration Items
 - General IT Controls, that may include, but not limited to:
 - IT Governance / Cyber Security / Information Security
 - Change Management
 - Business Continuity and Disaster Recovery Planning
 - E-Government
- ▶ Third Party Management
- ▶ Financial Accounting Business Cycle, including master data maintenance, journal processing, reconciliation and financial reporting
 - Maintenance process
 - Logical Access
 - Closing procedures
- ▶ Expenditure Business Cycle, including master data maintenance, PO entry, invoice processing and processing disbursements
- ▶ Security Administration, including security parameters (e.g. password, timeout), SYSADMIN account, remote access, data dictionary changes, and access reviews

Marcum INFLO



Example & Co

AUDIT CONSULTING

31/12/2019 Planning

Collaborate by Status

Status	Count
Received	~15
In Progress	~25
Submitted	~10
Complete	~15

Collaborate by Due Date

Due Date Range	Count
15+ Days	~35
8 - 14 Days	~10
0 - 7 Days	~15
Overdue	~5

Module Selection

- COLLABORATE
- INGEST
- EXPLORE
- DETECT
- CASCADE - REVENUE
- SELECT
- METRICS
- REPORTS

Recent Activity

Include Full Portfolio

Last 2 Days

- 2 requests returned to engage Example & Co Demo Client (Today)
- 2 requests marked as opened Example & Co Demo Client (Today)
- 2 requests completed Example & Co Grace Daily Demo (Yesterday)
- 6 requests submitted to client Example & Co Grace Daily Demo (Yesterday)
- Questionnaire sent to client to Example & Co Grace Daily Demo (Yesterday)
- 3 requests marked as opened Example & Co Demo Client (Yesterday)

Ingest Progress

Step 7: Set Materiality

Please set the materiality for Planning

1 2 3 4 5 6 7

Collaborate by User

MYTEAM ADVISOR

User	Count
GD	~25
JA	~15

1 Complete requests

Marcum System of Quality Control

- ▶ Extensive system of quality control (QC)
 - Review of engagements by the QC Director prior to issuance of the report
 - Annual inspection/monitoring of our system of quality control
 - Peer Review Team Captain Experience
 - Continuing Professional Education (CPE) – Marcum U
 - Members of the special review committee for the GFOA Certificate of Achievement for Excellence in Financial Reporting Program
 - One hundred (100) percent of our clients that apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting have received the certificate during our tenure as auditors.
- ▶ Member of AICPA Governmental Audit Quality Center
- ▶ No litigation claims against the firm, specifically in Florida and none ever relative to our government practice



Experience, Experience, Experience

- ▶ Our track record and history demonstrates our commitment to meeting deadlines imposed by our government clients.
- ▶ County's, State Agencies, Local Municipalities (City's, Villages, Towns), School Districts, Special Districts, Public Utilities, Airports, Housing Authorities and Pension Trusts

70
years serving
government
entities

300
annual
government
entity audits

400
annual
benefit plan
audits

200
annual
federal and state
single audits

Marcum Governmental Symposium

- ▶ We provide an 8-hour training through our Annual Government Symposium to all your finance personnel at no cost.
- ▶ The firm and our team members are active members with the GFOA, FGFOA, and the Florida League of Cities.



Marcum Gives Back

The mission of Marcum Foundation is to support causes that focus on **improving the health and wellbeing of children.**

Marcum Foundation strives to be a leading contributor of time & money to organizations offering fundamental human services to children in our local communities.

We envision a world where no child has to worry about their basic needs.

The Foundation raises funds and volunteers for select charities through special events, associate giving and other initiatives.

ASSISTANCE TO ORGANIZATIONS IN THESE AREAS:



Charitable Initiatives:

- ▶ Employee Giving Program
- ▶ Firm-wide Day of Service
- ▶ St. Jude Walk/Run
- ▶ Annual Charity Golf Outing
- ▶ Other National & Local fundraising and charity events in all Marcum offices

Raised more than

\$8.7 million

since inception

Marcum Gives Back



Raised more than
\$8.7 million
since inception



Firm Rankings

NATIONAL

#13 in the U.S.
Accounting Today



#16 in the U.S.
INSIDE Public Accounting



#1 in the U.S.
Accounting Today



#11 in the U.S.
Vault Top Ranked



FLORIDA

Florida Trend
Best Companies
To Work For in Florida 2024



BEST PLACES TO WORK



SunSentinel
MEDIA GROUP

Marcum LLP is a 2024 Top Workplace!
6 Years Running

Questions?



Moe D. Ariza,
CPA, CGMA
Partner
moises.ariza@marcumllp.com
813.397.4800 x39612

OFFICE DETAILS

 201 East Kennedy Boulevard,
Tampa, FL 33602

 info@marcumllp.com

 P: 813.397.4800

 F: 813.397.4801

THANK YOU

MARCUM
ACCOUNTANTS ▲ ADVISORS

marcumllp.com

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This presentation has been prepared for informational purposes only from sources believed accurate and reliable as of the date of preparation. It is intended to inform the reader about the subject matter addressed. This is not to be used or interpreted as tax or professional advice.

Those seeking such advice should contact a Marcum professional to establish a client relationship.

EXHIBIT C



September 18, 2024

City of South Pasadena, Florida
Attn: Carley Lewis, City Clerk/Administrator
7047 Sunset Drive South
South Pasadena, FL 33707

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Pasadena, Florida (the “City”, “Client,” “you” or “your”), as of September 30, 2024, and for the fiscal year then ended, and the related notes to the financial statements, which collectively comprise the Client’s basic financial statements as listed in the table of contents. We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services Marcum LLP (“Marcum,” the “Firm,” “we,” “us” or “our”) will provide for the fiscal years ending September 30, 2024 through September 30, 2028.

Our audit will be conducted with the objectives of our expressing an opinion on each opinion unit.

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our opinion. The procedures selected depend on the auditors’ judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that management’s discussion and analysis (MD&A), the Budgetary Comparison Schedule - General Fund, , schedule of changes in net pension liability and net OPEB liability and contributions, and supplementary information of the Budget Comparison Schedules – Capital Improvement Fund, Sewer Fund, and Reclaim Water Fund, and the schedule of revenues and expenditures – Deepwater Horizon BP Oil Spill Settlement, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required

supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison Schedule – General Fund
- Schedule of Changes in Net Pension Liability and Contributions and Change in Net OPEB Liability
- Budgetary Comparison Schedules – Capital Improvement Fund, Sewer Fund and Reclaim Water Fund
- Schedule of Revenues and Expenses – Deepwater Horizon BP Oil Spill Settlement

Supplementary information other than RSI will accompany the Client's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Schedule of expenditures of federal awards and state financial assistance, if applicable

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements. Management of the City is responsible for the other information included in the annual report. Our opinions on the basic financial statements do not cover the other information listed below, and we do not express an opinion or any form of assurance thereon:

- Introductory Section
- Statistical Section

It is our understanding that our auditors' report will be included in your annual report which is comprised of annual comprehensive financial report (ACFR) and that this annual report will be issued within nine (9) months after year end..

Audit of the Financial Statements

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and in accordance with the Florida Single Audit Act. As part of an audit of financial statements in accordance with GAAS, *Government Auditing Standards* and the Florida Single Audit Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Client's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America and the Florida Single Audit Act. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the City's basic financial statements. Our report will be addressed to the governing body of the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

In addition, if the auditing thresholds are met, we will audit the Client's compliance over major federal award and state programs for the years ending September 30, 2024 through September 30, 2028. Our audit will be conducted with the objectives of our expressing an and an opinion on compliance regarding the entity's major federal and state award(s).

The objectives of our compliance audit is to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Audit of Major Program Compliance

If auditing thresholds are met, our audit of the Client's major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Florida Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, Florida Single Audit Act and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance and the Florida Single Audit Act requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal and state award programs, and the applicable compliance requirements occurred, whether due to

fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Florida Single Audit Act, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal and state programs as a whole.

As part of a compliance audit in accordance with GAAS, *Government Auditing Standards*, and Florida Single Audit Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal and state programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and Florida Single Audit Act.

Also, as required by the Uniform Guidance and Florida Single Audit Act, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal and state award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Significant Risks

AU-C Section 260, prescribed by the American Institute of Certified Public Accountants, is a comprehensive guide for the auditor's communication with those charged with governance. AU-

C Section 260 points out that communicating significant risks, including fraud risks, helps those charged with governance understand those matters and better allows them to perform their oversight duties with regard to the financial reporting process. We have identified the following significant risks of material misstatement as part of our audit planning, and are available to discuss these with you during the course of our audit:

- Management override of internal controls.
- Improper revenue recognition.

Management's Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards and state received and expended during the period and the federal and state programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in accordance with the Uniform Guidance and Florida Single Audit Act;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations, and the terms and conditions of federal award and state programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award and state in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;

12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal and state award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence;
 - d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditors' report.
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of non-attest services, including identifying the proper party to oversee non-attest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards and state financial assistance, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance and Florida Single Audit Act, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards and state financial assistance, (c) to include our report on the schedule of expenditures of federal awards and state financial assistance in any document that contains the schedule of expenditures of federal awards and state financial assistance and that indicates that we have reported on such schedule, and (d) to

present the schedule of expenditures of federal awards and state financial assistance with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards and state financial assistance no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. If you are missing any documents or workpapers from our prior years' engagements (if applicable), it is your responsibility to inform us. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditors' report to the date the financial statements are issued.

Schedule of Expenditures of Federal Awards and State Financial Assistance

If auditing thresholds are met, we will subject the schedule of expenditures of federal awards and state financial assistance to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards and state financial assistance is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you

in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

Per federal requirements, the Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Communication with Those Charged with Governance

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Auditors' Report and Reproduction

We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to those charged with governance. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report. If for any reason, we are unable to complete the audit or we are unable to form or have not formed an opinion, we may decline to express an opinion or decline to issue a report as a result of the engagement. If, in our professional judgment, the circumstances require us to do so, we may resign from the engagement prior to completion.

Except to the extent prohibited by law, if you intend to publish or otherwise reproduce the financial statements and/or make reference to our Firm, you agree that the City's management will provide us with a draft for our review and approval before disclosure, inclusion or incorporation by reference of any of our reports or the reference to Marcum before such document or information is published, printed or distributed. You also agree to provide us with the final reproduced material

for our approval before it is distributed. In addition, to avoid unnecessary delay or misunderstanding, you agree to provide us timely notice of your intention to issue any such document. Notwithstanding the foregoing, you may distribute the financial statements “as is,” without our written consent; provided such financial statements are not inserted in any other document or are not altered or revised in any manner, including without limitation, the alteration, addition or removal of data or information to or from such financial statements.

With regard to the electronic dissemination of the City’s financial statements, including financial statements published electronically on the City’s website, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

Assistance By Your Personnel

We will ask that your personnel, to the extent possible, prepare required schedules and analyses, and make selected invoices and other required documents available to our staff. This assistance by your personnel will serve to facilitate the progress of our work and minimize our time requirements.

You agree to inform us as soon as possible, but no later than the effective date of change, of any changes to the organization structure as a result of a sale, merger, acquisition transfer or other disposition, reorganization or transaction, and any changes to individuals in directors, officers and financial reporting oversight roles. Note that in order to ensure Marcum maintains independence with respect any new entities or individuals associated with the City, you should provide information of the upcoming change as early as possible in the process.

You acknowledge that the City’s confidential information may be transmitted to us through an information portal or delivery system established by us or on our behalf. You shall notify us in writing of your employees, representatives, or other agents to be provided access to such portal or system; upon the termination of such status, you shall immediately notify us in writing.

Background Checks

As a matter of our Firm policy, we may perform background checks on potential clients and/or on existing clients, on an as-determined basis. The terms and conditions of this engagement are expressly contingent upon the satisfactory completion of our investigatory procedures and we reserve the right to withdraw from any relationship should information which we deem to be adverse come to our attention. The results of all background checks and other investigatory procedures are submitted to, and reviewed by, our firm’s Client Acceptance Committee.

Predecessor Auditor

Before formally accepting this engagement, we are required by auditing standards generally accepted in the United States of America to make certain communications with your predecessor

auditor. Soon after our appointment as your new auditors, we will request your permission to contact your predecessor auditor, and they will require your authorization to respond fully to our inquiries and to provide us with copies of certain of their working papers. Our continued acceptance of this engagement is subject to the results of such communication. We will notify you immediately if we become aware of anything from your predecessor auditor that results in our not being able to continue this engagement and resulting in us terminating and resigning from this engagement.

Independence

Professional standards require that a firm and its members maintain independence throughout the duration of the professional relationship with a client. Marcum will periodically reevaluate the Firm's independence as part of our customary client continuance process or more frequently, should circumstances arise that may require us to investigate whether Marcum's independence may have been impaired in which case Marcum may terminate and resign from this engagement in our sole and absolute discretion. You agree to promptly advise us of any matters or changes in circumstances that could affect our independence or give rise to conflicts including, changes in senior management or the Elected Body, or entities that may have preexisting relationships with Marcum or conflicts that could affect our independence.

Also, in order to preserve the integrity of our relationship, no offer of employment shall be discussed with any Marcum professionals assigned to the audit, including within the one-year period prior to the commencement of the year-end audit, and through the date of issuance of our audit report. Pursuant to professional standards, should such an offer of employment be made, or employment commences during the indicated time period, we will consider this an indication that our independence has been compromised. As such, we may be required to recall our auditors' report due to our lack of independence. In the event additional work is required to satisfy independence requirements, such work will be billed at our standard hourly rates.

Access to Working Papers; Confidentiality

Marcum is periodically required to undergo inspection processes in accordance with legal, regulatory, professional and/or administrative bodies or authorities. During the course of these processes, selected working papers and financial reports, on a sample basis, will be inspected by an outside party on a confidential basis. Consequently, the accounting work we performed for you may be selected. Your signature below represents your acknowledgement and permission to allow such access should your engagement be selected for review. The City acknowledges and agrees that Marcum may disclose confidential information as permitted herein, as requested or directed by you or consistent with applicable law, rule, regulation, professional standards or guidelines or in connection with or to respond to its professional obligations. You authorize Marcum to participate in discussions with and to disclose your information to your agents, representatives, administrators or professional advisors (including accountants, attorneys, financial and other professional advisors), their respective officers, directors or employees, and other parties as you may direct.

Notwithstanding any other provision of this agreement, Marcum and the Marcum subcontractors (defined below) may use confidential information received hereunder, to develop, enhance, modify and improve technologies, tools, methodologies, services and offerings, and/or for development or performance of data analysis or other insight generation. Information developed in connection with these purposes may be used or disclosed to you or current or prospective clients to provide them services or offerings. Marcum and the Marcum subcontractors will not use or disclose confidential information in a way that would permit you to be identified by third parties without your consent. The foregoing consents are valid until further notice by you.

As a result of our prior or future services to you, we may be required or requested to provide information or documents to you or a third-party in connection with a legal or administrative proceeding (including a grand jury investigation) in which we are not a party. If this occurs, we shall be entitled to compensation for our time and reimbursement for our reasonable out-of-pocket expenditures (including legal fees) in complying with such request or demand. This is not intended, however, to relieve us of our duty to observe the confidentiality requirements of our profession.

Nothing in this letter is intended to limit your rights and obligations pursuant to the Florida “Sunshine Law”, Florida Statute 286.011.

The audit documentation and working papers prepared in conjunction with our engagement are the property of Marcum and constitute confidential information. These working papers will be retained by us in accordance with applicable laws and with our Firm’s policies and procedures. However, we may be required, by law or regulation, to make certain working papers available to regulatory authorities, federal agencies and/or the U.S. Government Accountability Office, for their review, and upon request, we may be required to provide such authorities with photocopies of selected working papers. If requested, access to such audit documentation will be provided under the supervision of Marcum’s personnel. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least seven (7) years from the date of our report.

Regarding the application of Chapter 119 (Public Records), Florida Statutes, the Custodian of public records for this contract is:

Carley Lewis, City Clerk/Administrator
City of South Pasadena
7047 Sunset Drive South, South Pasadena, FL 33707
(727) 347-4171

Third-Party Service Providers

Marcum may use or subcontract the services to its affiliates, subsidiaries, Marcum related parties and/or third parties, including contractors, subcontractors and cloud-based service providers, in

each case within or outside of the United States (each, a "subcontractor") in connection with the provision of services and/or for internal, administrative and/or regulatory compliance purposes. You agree that Marcum may provide confidential and other information Marcum receives in connection with this agreement to subcontractors for such purposes. Marcum maintains internal policies, procedures and safeguards to protect the confidentiality of your information and Marcum will remain responsible to you for the protection of such information and services performed by such subcontractors as provided herein.

Termination

Marcum's engagement ends on the earlier of termination or resignation (including without limitation, our declining to issue a report or other work product) or Marcum's delivery of its report. We acknowledge your right to terminate our services at any time, and you acknowledge our right to terminate our services and this agreement and resign at any time in our sole and absolute discretion, subject in either case to our right to payment for all direct and indirect charges including out-of-pocket expenses incurred through the date of termination or resignation or thereafter as circumstances and this agreement may require, plus applicable interest, costs, fees and attorneys' fees. All terms which by their nature are reasonably intended to survive will survive termination, resignation or expiration.

Dispute Resolution Procedure, Waiver of Jury Trial and Jurisdiction and Venue for Any and All Disputes Under This Engagement Letter and Governing Law

AS A MATERIAL INDUCEMENT FOR US TO ACCEPT THIS ENGAGEMENT AND/OR RENDER THE SERVICES TO THE CITY OF SOUTH PASADENA IN ACCORDANCE WITH THE PROVISIONS OF THIS ENGAGEMENT LETTER:

The Firm and the Client each hereby knowingly, voluntarily and intentionally waive any right either may have to a trial by jury with respect to any litigation based hereon, or arising out of, under or in connection with this engagement letter and/or the services provided hereunder, or any course of conduct, course of dealing, statements (whether verbal or written) or actions of either party.

In any litigation brought by either the Firm or the Client, the prevailing party shall be entitled to an award of its reasonable attorneys' fees and costs incurred, including through all appeals.

Limitation of Liability

You agree that our liability arising from or relating to our services shall not exceed the total amount paid by you for the services described herein. This shall be your exclusive remedy.

No action, regardless of form, arising out of the services under this agreement may be brought by you more than one year after the date the last services are provided under this agreement.

The Client hereby indemnifies Marcum and its partners, principals, and employees, and holds them harmless from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of the Client's management, regardless of whether such person was acting in the Client's interest. This indemnification will survive completion or termination of this agreement.

Non-Attest Services

We will not assume management responsibilities on behalf of the City. However, we will provide advice and recommendations to assist management of the City in performing its responsibilities.

The City's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

We are prohibited by professional standards from preparing source documents and authorizing or approving transactions. Accordingly, management must determine and approve all transactions including appropriate account classifications. As part of our engagement, we may propose standard, adjusting or correcting journal entries to the financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on the financial statements.

The services cannot be relied on to detect errors, fraud or illegal acts that may exist. However, we will inform you of any material errors, fraud or illegal acts that come to our attention, unless they are clearly inconsequential. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in the Client's internal control as part of a non-attest/non-audit service engagement.

We will perform the following services that are considered non-attest services:

- Assistance with the preparation of the financial statements.
- Assistance with the preparation of the capital asset/depreciation schedules.

Our responsibilities and limitations of the non-attest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The non-attest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.
- These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Other Services

We are always available to meet with you and/or other executives at various times throughout the year to discuss current business, operational, accounting and auditing matters affecting the City. Whenever you feel such meetings are desirable please let us know; we are prepared to provide services to assist you in any of these areas. We will also be pleased, at your request, to attend the meetings of the City.

During the course of this engagement, Marcum may offer certain value-added resources to the City, including without limitation, local and national educational webinars and events, subscription to Marcum thought leadership publications such as industry and insights newsletters, industry surveys and trend analysis, and academic reports into the prevailing economic outlook. The use, receipt of, and payment for (where applicable) these resources will be subject to the mutual agreement of Marcum and the City. The City confirms that the use and receipt of these resources, as applicable, is approved by those charged with governance.

You acknowledge that you are responsible for the actions of your current and former employees, representatives, or other agents in connection with the transmission of your information. During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you understand that communication in those mediums involves a risk of misdirected or intercepted communications.

Marcum shall be obligated only for the services or work specified in this agreement. Any other services that may be required or requested by City will be agreed upon by the parties in a separate, new specific engagement letter for such service or work.

We also will issue a separate written report on the City's contract with Pinellas County to provide Emergency Medical Service (EMS) and Fire Services, if applicable, upon completion of our audit.

218.415, Florida Statutes, Local Government Investment Policies

We will perform, in accordance with Chapter 10.550, Rules of the Auditor General of the State of Florida, an examination pursuant to AICPA *Professional Standards*, promulgated by the American Institute of Certified Public Accountants regarding the compliance of the City with 218.415,

Florida Statutes, Local Government Investment Policies. There is no additional cost for this service.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

At the conclusion of the examination engagement, you agree to provide us with certain written representations in the form of a representation letter.

Fees

Our fees will be based on the services to be provided hereunder, the timeliness and completeness of the information and documentation provided to us, firm technology, firm processes, and time required of personnel at our standard hourly rates. Our hourly rates vary according to the level of the personnel assigned to your audit. Further, consistent with our response to RFP #2024-01, our fees are delineated in Appendix B of this letter.

Our invoices for these fees will be rendered as the work progresses, and are due and payable upon presentation. In the event that you dispute any of the fees or expenses on a specific invoice, you agree to notify us within twenty (20) days of receipt of the invoice of such dispute. If you fail to notify us within the twenty (20) day period, your right to dispute such invoice will be waived. Prior to the commencement of the services described above, any past due balances are required to be paid in full. In accordance with our Firm policies, should any invoice remain unpaid for more than thirty (30) days, we reserve the right to defer providing any additional services until all outstanding invoices are paid in full. Invoice amounts due past sixty (60) days will incur a finance charge of 1% per month. Nothing herein shall be construed as extending the due date of payments required under this agreement, and you agree that we are not responsible for the impact on the Client of any delay that results from such non-payment by you.

Agreement

This letter comprises the complete and exclusive statement of the agreement between the parties, superseding all proposals oral or written and all other communications between the parties. If it is determined that any provision of this letter is unenforceable, all other provisions shall remain in full force and effect. This letter comprises the complete and exclusive statement of the agreement between the parties, superseding all proposals oral or written and all other communications between the parties. The City may not assign or transfer this agreement, or any rights, licenses, obligations, claims or proceeds from claims arising out of or in any way relating to this agreement, any services provided hereunder, or any fees for services to anyone, by operation of law or otherwise without Marcum's prior written consent and any assignment without consent shall be void and invalid. Marcum may assign this agreement, including all the rights and benefits hereunder, to any affiliate or acquirer of or successor to its business, or purchaser of all or

City of South Pasadena, Florida

September 18, 2024

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substantially all of its assets, stock or interests or in the event of a reorganization or restructuring, and by your signature hereto, you consent to such assignment and the transfer of the City's files and information.

It is hereby understood and agreed that this engagement is being undertaken solely for the benefit of the City and that no other person or entity shall be authorized to enforce the terms of this engagement. The undersigned represents and warrants that it has the requisite authority and consents to enter into and perform this Agreement and the obligations herein for and on behalf of the City.

By executing this Agreement, you confirm, represent and warrant that (i) no person who is the target of sanctions imposed by the United States, European Union, or United Kingdom owns, directly or indirectly, 5% or more of any type of stock or other ownership interest of the Company and (ii) the Company is not, and does not have subsidiaries that are, located or organized under the laws of Russia, and Marcum's Services are not performed for the benefit or use of or reliance on by any of the foregoing.

If you agree with the terms of our engagement, as described in this letter, please sign this PDF version of the engagement letter and return it to us by email and we will send you a fully executed copy.

Our acceptance of this engagement and return of a fully executed engagement letter is subject to the review and approval of our Firm's Client Acceptance Committee. If our Client Acceptance Committee decides not to accept this engagement for any reason, then we will inform you immediately in writing.

Moises D. Ariza, CPA, CGMA is the Engagement Partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

In accordance with the requirements of *Government Auditing Standards*, our latest external peer review report of our Firm is available upon request.

Very truly yours,

Marcum LLP

Moises D. Ariza, CPA, CGMA

ACCEPTED

This letter correctly sets forth the agreement of the City of South Pasadena, Florida.

Authorized signature: _____

Name: _____

Title: _____

Date signed: _____

APPENDIX A

City of South Pasadena, Florida

Circumstances Affecting Timing and Fee Estimate

The estimated fee is based on certain assumptions. Circumstances may arise during the engagement that may significantly affect the targeted completion dates and our fee estimate. As a result, additional fees may be necessary. Such circumstances include but are not limited to the following:

1. Changes to the timing of the engagement at your request. Changes to the timing of the engagement usually require reassignment of personnel used by Marcum in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, Marcum may incur significant unanticipated costs.
2. All requested schedules are not (a) provided by the accounting personnel on the date requested, (b) completed in a format acceptable to Marcum (c) mathematically correct, or (d) in agreement with the appropriate underlying records (e.g., general ledger accounts). Marcum will provide the accounting personnel with a separate listing of required schedules and deadlines.
3. Weaknesses in the internal control structure.
4. Significant new issues or unforeseen circumstances as follows:
 - a. New accounting issues that require an unusual amount of time to resolve.
 - b. Changes or transactions that occur prior to the issuance of our report.
 - c. Changes in the City's accounting personnel, their responsibilities, or their availability.
 - d. Changes in auditing requirements set by regulators.
5. Significant delays in the accounting personnel's assistance in the engagement or delays by them in reconciling variances as requested by Marcum. All invoices, contracts and other documents which we will identify for the City, are not located by the accounting personnel or made ready for our easy access.
6. A significant level of proposed audit adjustments are identified during our audit.
7. Changes in audit scope caused by events that are beyond our control.
8. Untimely payment of our invoices as they are rendered.

APPENDIX B - PROPOSED AUDIT FEES

- An hourly rate sheet (Proposed Audit Fees - Annual Worksheet) for all staff levels must be attached to the Proposed Audit Fees.
- Financial Audit Fees must represent total not to exceed amount including all fees and expense reimbursements.
- Financial Audit Fees must include all non-audit services specified under Scope of Work 4(f)-(k).

FIRM NAME	MARCUM LLP
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	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028
FINANCIAL AUDIT WITH CERTIFICATE OF ACHIEVEMENT <i>TOTAL FOR ALL-INCLUSIVE MAXIMUM PRICE**</i>	\$ 48,000	\$ 49,400	\$ 51,000	\$ 52,400	\$ 54,000
FINANCIAL AUDIT - PROJECTED HOURS	300 HRS.				
SINGLE AUDIT - AS NEEDED	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
SINGLE AUDIT - PROJECTED HOURS	40 HRS.				
ADDITIONAL SERVICES - HOURLY RATE <i>REFER TO SCOPE OF SERVICES 4 (L)</i>					
PARTNER(S)	\$ 395	\$ 395	\$ 395	\$ 395	\$ 395
MANAGER(S)	\$ 295	\$ 295	\$ 295	\$ 295	\$ 295
SUPERVISORY STAFF	\$ 195	\$ 195	\$ 195	\$ 195	\$ 195
STAFF AUDITOR(S)	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150
OTHER STAFF (SPECIFY):	\$	\$	\$	\$	\$

PROPOSED AUDIT FEES - ANNUAL WORKSHEET

FIRM NAME		FISCAL YEAR	20
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FINANCIAL AUDIT & RELATED SERVICES	HOURS	HOURLY RATE	TOTAL
PARTNER(S)	40	\$ 395	\$ 15,800
MANAGER(S)	60	\$ 295	\$ 17,700
SUPERVISORY STAFF	80	\$ 195	\$ 15,600
STAFF AUDITOR(S)	120	\$ 150	\$ 18,000
OTHER STAFF (SPECIFY)		\$	\$
ADDITIONAL SERVICES:			
LOCAL HIGHWAY FINANCE REPORT		\$ *	\$ *
ANNUAL LOCAL GOVERNMENT FINANCIAL REPORT		\$ *	\$ *
PINELLAS COUNTY EMS COMPLIANCE CERTIFICATION		\$ *	\$ *
DEPRECIATION SCHEDULE MAINTENANCE		\$ *	\$ *
CERTIFICATE OF ACHIEVEMENT		\$ *	\$ *
FIREFIGHTER'S PENSION RECONCILIATION		\$ *	\$ *
OTHER (SPECIFY)		\$ *	\$ *
REIMBURSABLE:			
OUT-OF POCKET EXPENSES			\$ N/A
MEALS & LODGING			\$ N/A
TRANSPORTATION			\$ N/A
OTHER (SPECIFY) COURTESY DISCOUNT		\$	\$ (19,100)
		\$	\$
TOTAL FINANCIAL AUDIT TO PROPOSED AUDIT FEES (SUMMARY)			\$48,000

SINGLE AUDIT - AS NEEDED	HOURS	HOURLY RATE	TOTAL
PARTNER(S)	5	\$ 395	\$ 1,975
MANAGER(S)	5	\$ 295	\$ 1,475
SUPERVISORY STAFF	10	\$ 195	\$ 1,950
STAFF AUDITOR(S)	20	\$ 150	\$ 3,000
OTHER STAFF (SPECIFY)		\$	\$
		\$	\$
REIMBURSABLE:			
OUT-OF POCKET EXPENSES			\$ N/A
MEALS & LODGING			\$ N/A
TRANSPORTATION			\$ N/A
OTHER (SPECIFY) COURTESY DISCOUNT		\$	\$ (2,400)
		\$	\$
TOTAL SINGLE AUDIT TO PROPOSED AUDIT FEES (SUMMARY)			\$6,000

* Hours and rates for these services are included in the amounts noted above

CITY OF SOUTH PASADENA



AGENDA SUBMITTAL FORM

Ordinance:	Date Submitted:	10/02/2024
Resolution:	Agenda Meeting Date:	
Motion: X	Regular Meeting Date:	
Information Only	Submitted By:	MAYOR PENNY
No Action Needed:	Written By:	
Discussion:		

Subject Title: (If Ordinance or Resolution, state number and title in full.)

TO AUTHORIZE MAYOR PENNY TO EXECUTE MANAGED SERVICES OPTION SUPPORT AGREEMENT WITH VERTEKS CONSULTING

Motion Proposed:

TO AUTHORIZE MAYOR PENNY TO EXECUTE MANAGED SERVICES OPTION SUPPORT AGREEMENT WITH VERTEKS CONSULTING PENDING REVIEW BY THE CITY ATTORNEY.

SUBMIT ORIGINAL TO CITY CLERK FOR INCLUSION ON AGENDA BY WEDNESDAY.