



**MARSH HARBOUR  
COMMUNITY DEVELOPMENT  
DISTRICT**

**PALM BEACH COUNTY  
REGULAR BOARD MEETING  
SEPTEMBER 15, 2023  
10:00 A.M.**

Special District Services, Inc.  
The Oaks Center  
2501A Burns Road  
Palm Beach Gardens, FL 33410

[www.marshharbourcdd.org](http://www.marshharbourcdd.org)  
561.630.4922 Telephone  
877.SDS.4922 Toll Free  
561.630.4923 Facsimile

**AGENDA**  
**MARSH HARBOUR**  
**COMMUNITY DEVELOPMENT DISTRICT**  
Marsh Harbour Community Clubhouse  
1000 Marsh Harbour Drive  
Riviera Beach, Florida 33404  
**REGULAR BOARD MEETING**  
September 15, 2023  
10:00 a.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
  - 1. August 18, 2023 Regular Board Meeting.....Page 2
- G. Old Business
  - 1. Update on Landscape
  - 2. Update on Hi-Tek Security
- H. New Business
  - 1. Consider Resolution No. 2023-05 – Adopting a Fiscal Year 2022/2023 Amended Budget.....Page 6
  - 2. Consider Approval of Proposal from Sigma Security & Investigation Solutions, LLC.....Page 11
  - 3. Consider Approval of Proposal from Russ Total Lawn Maintenance, LLC Dead Tree Removal.....Page 13
  - 4. Discussion Regarding Tree Trimming of 1200 Lucaya Drive.....Page 14
  - 5. Discussion Regarding Tree Removal at 970 Abaco Lane.....Page 15
- I. Auditor Selection Committee
  - 1. Ranking of Proposals/Consider Selection of an Auditor.....Page 17
- J. Administrative Matters
- K. Board Members Comments
- L. Adjourn

# LOCALiQ

The Gainesville Sun | The Ledger  
Daily Commercial | Ocala StarBanner  
News Chief | Herald-Tribune  
News Herald | The Palm Beach Post  
Northwest Florida Daily News

PO Box 631244 Cincinnati, OH 45263-1244

## PROOF OF PUBLICATION

Marsh Harbour Cdd  
Marsh Harbour Cdd  
2501 BURNS RD  
STE A

PALM BEACH GARDENS FL 334105207

STATE OF FLORIDA, COUNTY OF PALM BEACH

The Palm Beach Post, a daily newspaper printed and published in the city of West Palm Beach and of general circulation in Palm Beach, Martin, Okeechobee and St Lucie Counties, Florida; and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issues dated or by publication on the newspaper's website, if authorized, on:

10/11/2022

and that the fees charged are legal.  
Sworn to and subscribed before on 10/11/2022

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$228.66

Order No: 7894555

Customer No: 730531

PO #:

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Please do not use this form for payment remittance.

### MARSH HARBOUR COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023

REGULAR MEETING SCHEDULE  
NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Marsh Harbour Community Development District will hold Regular Meetings at 10:00 a.m. in the Marsh Harbour Community Clubhouse located at 1000 Marsh Harbour Drive, Riviera Beach, Florida 33404 on the following dates:

October 21, 2022  
November 18, 2022  
December 16, 2022  
January 20, 2023  
February 17, 2023  
March 17, 2023  
April 27, 2023  
May 19, 2023  
June 16, 2023  
July 21, 2023  
August 18, 2023  
September 15, 2023

The purpose of the meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any of the meetings may be obtained from the District's website or by contacting the District Manager at (561) 630-4922 and/or toll free at 1-877-737-4922 prior to the date of the particular meeting.

From time to time one or more Supervisors may participate by telephone; therefore a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place. Meetings may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to insure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (561) 630-4922 and/or toll-free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

MARSH HARBOUR COMMUNITY  
DEVELOPMENT DISTRICT  
www.marshharbourcdd.org

MARIAH VERHAGEN  
Notary Public  
State of Wisconsin

**MARSH HARBOUR  
COMMUNITY DEVELOPMENT DISTRICT  
REGULAR BOARD MEETING  
AUGUST 18, 2023**

**A. CALL TO ORDER**

The August 18, 2023, Regular Board Meeting of the Marsh Harbour Community Development District (the “District”) was called to order at 10:00 a.m. in the Marsh Harbour Community Clubhouse located at 1000 Marsh Harbour Drive, Riviera Beach, Florida 33404.

**B. PROOF OF PUBLICATION**

Proof of publication was presented that notice of the Regular Board Meeting had been published in *The Palm Beach Post* on October 11, 2022, as part of the District’s Fiscal Year 2022/2023 Regular Meeting Schedule, as legally required.

**C. ESTABLISH A QUORUM**

It was determined that the attendance of Chairperson Allen Walker, Vice Chairman Kent Pollock and Supervisors Judy Briggs and Tasha Mullings constituted a quorum, and it was in order to proceed with the meeting.

Staff present included: District Manager Sylvia Bethel of Special District Services, Inc.; District Counsel Gregory George of Billing, Cochran, Lyles, Mauro & Ramsey, P.A; and Onsite HOA Manager Tara Bennett.

**D. ADDITIONS OR DELETIONS TO THE AGENDA**

Ms. Bethel requested the addition of another tree removal request for 1971 Freeport from the HOA. It was added under New Business.

**E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA**

There were no comments from the public for items not on the agenda.

**F. APPROVAL OF MINUTES**

**1. June 16, 2023, Public Hearing & Regular Board Meeting**

The minutes of June 16, 2023, Public Hearing & Regular Board Meeting were presented.

A **motion** was made by Mr. Pollock, seconded by Ms. Mullings and unanimously passed approving the minutes of the June 16, 2023, Public Hearing & Regular Board Meeting, as presented.

**G. OLD BUSINESS**

**1. Update on Landscape**

Mr. George advised that he and Ms. Bethel had spoken with BrightView and they agreed to the Board's terms. Ms. Bethel advised that the settlement letter was on Page 21 of the meeting book. Mr. George noted that we were seeking the Board's approval of the settlement.

A **motion** was made by Mr. Pollock, seconded by Mr. Walker and unanimously passed approving the BrightView Settlement and Agreement in the amount of \$3,649.83, as presented.

## **2. Update on Proposal for Security Cameras**

Ms. Bethel asked Ms. Bennett for a follow-up and Ms. Bennett stated that the light post does not supply enough power. Ms. Bethel indicated she would remove this item from the agenda.

## **H. NEW BUSINESS**

### **1. Consider Tact-Tech Security Proposal**

The Board was very impressed with the presentation made by Tact-Tech Security and would like Ms. Bethel to ask them the following questions:

Mr. Pollock would like to know how they track the rover's movement to make sure they are hitting all checkpoints. Ms. Bennett would like to know if the supervisor is an additional person or a worker.

Ms. Bethel will have that information at the next meeting.

### **2. Discussion Regarding Tree Removal at 1986 Marsh Harbour**

Ms. Bethel indicated that this was sent over from the HOA regarding a dead tree on the property. Ms. Bethel asked the Board if the tree was on CDD property. Ms. Bennett and Mr. Pollock stated that it was.

#### **a. Discussion Regarding Tree Removal at 1974 Freeport**

Ms. Bethel advised of another tree located on 1971 Freeport. Mr. Pollock stated that they should have a meeting to discuss all the dead trees in the community since it may be cheaper to do it all at one time instead of individually. Ms. Bethel stated she would contact Mr. Russ to meet with Mr. Pollock and Ms. Bennett to discuss this item further.

### **3. Discussion Regarding 2023 Legislative Update**

Mr. George went over the legislative updates with the Board. Mr. George pointed out that Page 16 was the most important and would affect the Board. Beginning January 1<sup>st</sup> each Board Member is required to take a four hour code of ethics training. It is free training and can be done online.

Mr. George continued with other updates.

### **4. Discussion Regarding Requested Ethics Training**

This item was previously discussed/

## **5. Discussion Regarding Hi-Tek Security**

Mr. Pollock stated that Hi-Tek Security had performed better than any other security company the community has had, however, there were some areas of concern. Mr. Pollock indicated that he had caught a guard's sleeping on the job. Every time he has brought this to Mr. DeCastro's attention, he has taken care of the situation right away, but he should not have to keep bringing this to someone's attention.

A lengthy discussion ensued. Ms. Bethel stated she would have a discussion with Hi-Tek Security and have them set up a meeting with Ms. Bennett and Mr. Pollock.

## **6. Acceptance of Settlement Agreement and Release**

This item was previously discussed.

## **7. Discussion Regarding Attorney General Opinion Regarding Physical Presence of Supervisors at Meetings**

Mr. George indicated that this item had previously been discussed at the last meeting and he looked into the policy. The Board can adopt a policy regarding physical presence for meetings. Ms. Bethel asked if board members would still be paid if they exceed the number of allowed virtually-attended meetings. A lengthy discussion ensued. Mr. George will look into a policy for the Board and payment information for the next meeting.

## **I. ADMINISTRATIVE MATTERS**

There were no Administrative Matters to come before the Board.

## **J. BOARD MEMBER COMMENTS**

There were no further comments from the Board Members.

## **K. ADJOURNMENT**

There being no further business to come before the Board, the Regular Board Meeting was adjourned at 10:47 a.m. on a **motion** made by Mr. Pollock, seconded by Ms. Mullings and the **motion** passed unanimously.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

**RESOLUTION NO. 2023-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MARSH HARBOUR COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2022/2023 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of Supervisors of the Marsh Harbour Community Development District (“District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

**WHEREAS**, the District has prepared for consideration and approval an Amended Budget.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MARSH HARBOUR COMMUNITY DEVELOPMENT DISTRICT, THAT:**

**Section 1.** The Amended Budget for Fiscal Year 2022/2023 attached hereto as Exhibit “A” is hereby approved and adopted.

**Section 2.** The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

**PASSED, ADOPTED and EFFECTIVE** this 15<sup>th</sup> day of September, 2023.

**ATTEST:**

**MARSH HARBOUR  
COMMUNITY DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Chairperson/Vice Chairperson



# Marsh Harbour Community Development District

**Amended Final Budget For  
Fiscal Year 2022/2023  
October 1, 2022 - September 30, 2023**

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**AMENDED FINAL BUDGET**  
**MARSH HARBOUR COMMUNITY DEVELOPMENT DISTRICT**  
**OPERATING FUND**  
**FISCAL YEAR 2022/2023**  
**OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

	FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23	AMENDED FINAL BUDGET 10/1/22 - 9/30/23	YEAR TO DATE ACTUAL 10/1/22 - 8/31/23
<b>REVENUES</b>			
O & M Assessments	679,029	679,470	679,470
Debt Assessments	253,887	253,940	253,940
Other Revenues	0	0	0
Interest Income	360	9,426	9,326
<b>TOTAL REVENUES</b>	<b>\$ 933,276</b>	<b>\$ 942,836</b>	<b>\$ 942,736</b>
<b>EXPENDITURES</b>			
Supervisor Fees	11,000	9,200	8,200
Payroll Taxes - Employer	880	710	627
Engineering/Inspections	2,000	1,000	0
Lake Maintenance	12,000	11,000	9,725
Landscaping/Irrigation/Maintenance	150,000	144,000	124,109
Lighting	35,000	35,000	29,405
Security	330,000	317,300	289,276
Management	34,992	34,992	32,076
Secretarial	4,200	4,200	3,850
Legal	13,000	1,600	12,563
Assessment Roll	7,500	7,500	0
Audit Fees	3,600	3,600	3,600
Insurance	6,100	6,134	6,134
Legal Advertisements	1,500	1,500	840
Miscellaneous	800	700	527
Postage	300	125	112
Office Supplies	750	650	568
Dues & Subscriptions	175	175	175
Trustee Fee	2,500	2,500	0
Continuing Disclosure Fee	350	350	0
Website Management	2,000	2,000	1,833
Reserve	20,000	10,000	307
<b>TOTAL EXPENDITURES</b>	<b>\$ 638,647</b>	<b>\$ 594,236</b>	<b>\$ 523,927</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 294,629</b>	<b>\$ 348,600</b>	<b>\$ 418,809</b>
Bond Payments	(238,654)	(242,684)	(242,684)
<b>BALANCE</b>	<b>\$ 55,975</b>	<b>\$ 105,916</b>	<b>\$ 176,125</b>
County Appraiser & Tax Collector Fee	(18,658)	(10,468)	(10,468)
Discounts For Early Payments	(37,317)	(32,460)	(32,460)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ 62,988</b>	<b>\$ 133,197</b>
Carryover From Prior Year	0	0	0
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ 62,988</b>	<b>\$ 133,197</b>

FUND BALANCE AS OF 9/30/22
FY 2022/2023 ACTIVITY
FUND BALANCE AS OF 9/30/23

\$60,951
\$62,988
\$123,939

**AMENDED FINAL BUDGET**  
**MARSH HARBOUR COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND**  
**FISCAL YEAR 2022/2023**  
**OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

	<b>FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23</b>	<b>AMENDED FINAL BUDGET 10/1/22 - 9/30/23</b>	<b>YEAR TO DATE ACTUAL 10/1/22 - 8/31/23</b>
<b>REVENUES</b>			
Interest Income	25	<b>7,390</b>	7,190
NAV Tax Collection	238,654	<b>242,684</b>	242,684
Prepaid Bond Collection	0	<b>0</b>	0
<b>Total Revenues</b>	<b>\$ 238,679</b>	<b>\$ 250,074</b>	<b>\$ 249,874</b>
<b>EXPENDITURES</b>			
Principal Payments	160,000	<b>160,000</b>	160,000
Interest Payments	71,766	<b>74,358</b>	74,358
Bond Redemption	6,913	<b>0</b>	0
<b>Total Expenditures</b>	<b>\$ 238,679</b>	<b>\$ 234,358</b>	<b>\$ 234,358</b>
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ 15,716</b>	<b>\$ 15,516</b>

FUND BALANCE AS OF 9/30/22	\$182,035
FY 2022/2023 ACTIVITY	\$15,716
FUND BALANCE AS OF 9/30/23	\$197,751

Notes

Reserve Fund Balance = \$60,000\*. Revenue Fund Balance = \$137,751\*.

Revenue Fund Balance To Be Used To Make 11/1/2023 Interest Payment Of \$34,587.

\* Approximate Amounts

**Series 2015 Bond Refunding Information**

Original Par Amount =	\$3,295,000	Annual Principal Payments Due:
Interest Rate =	3.24% - 5.45%	May 1st
Issue Date =	August 2015	Annual Interest Payments Due:
Maturity Date =	May 2035	May 1st & November 1st
Par Amount As Of 9/30/23 =	\$2,135,000	



## SIGMA SECURITY & INVESTIGATION SOLUTIONS LLC

Marsh Harbour Homeowners Association (HOA)  
1000 Marsh Harbor Dr,  
Riviera Beach, FL 33404

August 23, 2023

Dear Members of the Marsh Harbour HOA,

I hope this letter finds you well. My name is Cedrick A. Thomas, and I am the owner of Sigma Security Solutions LLC. I am writing to present a proposal for providing comprehensive security services to the Marsh Harbour Homeowners Association. With a strong background in law enforcement and a commitment to ensuring safety within our local communities, I believe that Sigma Security can enhance the security measures at Marsh Harbour.

I am a retired law enforcement officer from Palm Beach County, specifically Riviera Beach, FL. My experience and connections within the local law enforcement community uniquely position Sigma Security to deliver exceptional security solutions. Understanding the needs of the community, coupled with our protocol-driven approach, enables us to offer a level of service that surpasses your current security arrangements.

Sigma Security takes pride in presenting our security guard services to the Marsh Harbour HOA. Our company holds the necessary licenses and insurance, ensuring a secure and reliable partnership. We are dedicated to delivering professional and trustworthy security services to our clients.

Our proposal includes the deployment of highly qualified security personnel for Marsh Harbour at a cost of \$329500 annually. Guards will be paid a minimum wage of \$17.00 per hour, providing a solid foundation of safety to your community. We recognize that each community has distinct needs, and we are willing to modify our services to fit those needs.

We assure you that all our security guards will meet stringent criteria, including valid Florida driver's licenses, adherence to state regulations, punctuality, professional appearance, efficient communication skills, and the ability to handle situations with professionalism and courtesy. Our personnel are equipped with cutting-edge technology and tools, ensuring 24/7 surveillance and safeguarding of your premises. Trained to handle diverse security situations such as access control, crowd management, and emergency response, our guards are not only skilled but also approachable and courteous when interacting with residents and visitors.

☎ (561) 253-5775

✉ Cedrick@sigmasecurity6.com

📍 2826 Broadway, Suite 203, Riviera Beach, FL.

🌐 www.sigmasecurity6.com

**LICENSE NUMBERS : FL #A3000186, #B3000321**

Additionally, our security guard supervisor/liaison will possess training and supervisory experience to ensure all posts are adequately staffed and managed. Their availability 24/7, including holidays, guarantees swift issue resolution.

Sigma Security has an established record of serving various communities, including Thousand Oaks HOA and Water Glades HOA. The positive feedback received from their respective Board Chairs, Jefferson Jackson and Glen Spiritis, underscores our commitment to excellence. We are confident in replicating this level of service within your community.

In terms of responsibilities, our guards will cover general duties such as monitoring and patrolling the community, enforcing safety regulations, managing incidents, and coordinating emergency procedures. Our commitment extends to providing well-maintained uniforms and equipment for our guards' optimal performance. We understand the importance of tailored security solutions and are open to discussing any additional requirements you may have, including patrol cars, CCTV systems, and security assessments.

As for post orders, Sigma Security will provide comprehensive and approved guidelines within the stipulated time frame. These orders will encompass general safety procedures and emergency protocols to ensure a proactive approach to security.

We sincerely appreciate your consideration of Sigma Security as your security service provider. Our team is dedicated to upholding the highest standards of safety and security within your community. Should you have any questions or require further information, please do not hesitate to contact us.

Thank you for your time and consideration.

Sincerely,

*Cedrick A. Thomas*

Cedrick Thomas  
Owner, Sigma Security Solutions LLC

☎ (561) 253-5775

✉ Cedrick@sigmasecurity6.com

📍 2826 Broadway, Suite 203, Riviera Beach, FL.

🌐 www.sigmasecurity6.com

**LICENSE NUMBERS : FL #A3000186, #B3000321**

Russ Total Lawn Maintenance, L.L.C.  
1731 Ave F.  
Riviera Beach Fl. 33407  
John Russ  
Date: August 28th, 2023

Marsh Harbour Community Development District  
Thank you for allowing us to submit this proposal for the tree removal located in the Marsh Harbour Community ***in Riviera Beach***. If any questions please do not hesitate to contact me at: (561) 319-7110.

### **Tree Removal Proposal Introduction**

This document proposes that Russ Total Lawn Maintenance will perform the necessary Tree removal in an effort to maintain a conspicuous landscape.  
R.T.L.M. will be responsible for the following deliverables

### **Deliverables**

- Strategically Cut down 7 damage trees throughout community
- Stump grind remaining stump
- Collect and dispose of all generated debris

### **Compensation**

Our complete price for this project base on the deliverables outlined is: **\$2,150.00**. Thanks again for allowing Russ Total Lawn Maintenance to submit this proposal. Our company is small enough to give your property the attention it deserves and yet we are large enough to handle the equipment and labor necessary to do the job right and on time!

Forwarded Message -----

**From:** Monique Duckett <[mngduckett@yahoo.com](mailto:mngduckett@yahoo.com)>  
**To:** Marsh Harbour <[marshharbour1@yahoo.com](mailto:marshharbour1@yahoo.com)>  
**Sent:** Wednesday, August 30, 2023 at 12:15:26 PM EDT  
**Subject:** Tree Trimming 1200 Lucaya Dr

Good afternoon,

I had previously requested to have the tree in the front of the property at 1220 Lucaya Dr pruned as it is harboring noisy Grackel birds and was told this would be done during annual pruning for hurricane preparation. I notice other trees in the community were pruned months ago but this tree is yet to be trimmed and has limbs that cover driveway where cars are parked. Please advise the landscaping supervisor to trim this tree soon as we are in peak hurricane season.

Thank you for all you do.  
Monique Duckett



----- Forwarded Message -----

**From:** Nancy P <[ms.nancyp87@gmail.com](mailto:ms.nancyp87@gmail.com)>

**To:** Marsh Harbour <[marshharbour1@yahoo.com](mailto:marshharbour1@yahoo.com)>

**Sent:** Monday, September 4, 2023 at 07:23:43 PM EDT

**Subject:** Re: Decal Appt, Attic & Plant issue for 970 Abaco Ln

Good day,

Are you available Tuesday 9/5, Thursday 9/7 or Friday 9/8 between 11am to 3pm? Let me know which date and time works best for you. Also, I attached inspection and photo below. Who can I contact regarding the attic. Some of the supplies need to be stapled which are hanging. Also, there's a large plant by our driveway, not sure if it was planted by neighbors or HOA, We had to remove one of our cars in order for passenger to get out of the vehicle because plant was blocking door access. Is it possible to get it trimmed or removed?







September 15, 2023

RE: Marsh Harbour Community Development District

The Marsh Harbour Community Development District is required to select an auditor to perform the audit for the district for the years ending September 30, 2023, September 30, 2024 and September 30, 2025; with an option for an additional two-year renewal.

In accordance with the Auditor Selection procedures as outlined by Florida Statute 218.391, the District has established the auditor selection criteria and has placed a legal advertisement requesting proposals from qualified audit firms.

The current auditor for the Marsh Harbour Community Development District is the firm of Nowlen, Holt & Miner, P.A.

Nowlen, Holt & Miner, P.A. was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2023, September 30, 2024 and September 30, 2025 audits. The proposed fee for the audit for fiscal year ending September 30, 2023 is \$3,400.00. The proposed fee for the audit for fiscal year ending September 30, 2024 is \$3,500.00. The proposed fee for the audit for fiscal year ending September 30, 2025 audit is \$3,600.00. The proposed fee for the audit for fiscal year ending September 30, 2026 (option year) is \$3,600.00. And the proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is \$3,600.00. The approved fee for the fiscal year ending September 30, 2022 audit, which Nowlen, Holt & Miner, P.A. has completed, was \$3,600.00. The proposed Audit Fee budget for Fiscal Year 2023/2024 is \$3,700.00.

Management would like to report that it is pleased with the professionalism and the competence of the Nowlen, Holt & Miner, P.A., partners and supporting staff.

**It is recommended at this time that Nowlen, Holt & Miner, P.A. be hired to perform the September 30, 2023, September 30, 2024 and September 30, 2025 annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/26 and 9/30/27).**

Special District Services, Inc.



## **Proposal for Independent Auditing Services**

# **Marsh Harbour Community Development District**

**August 29, 2023**



**Nowlen, Holt & Miner, P.A.**

**Edward T. Holt, Managing Partner**

**515 N. Flagler Drive, Suite 1700  
Post Office Box 347  
West Palm Beach, FL 33402  
Telephone: (561) 659-3060  
Fax: (561) 835-0628  
[eth@nhmcpa.com](mailto:eth@nhmcpa.com)**



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## NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

WEST PALM BEACH OFFICE  
NORTHBRIDGE CENTRE  
515 N. FLAGLER DRIVE, SUITE 1700  
POST OFFICE BOX 347  
WEST PALM BEACH, FLORIDA 33402-0347  
TELEPHONE (561) 659-3060  
FAX (561) 835-0628  
WWW.NHMCPA.COM

EVERETT B. NOWLEN (1930-1984), CPA  
EDWARD T. HOLT, CPA  
WILLIAM B. MINER, RETIRED  
ROBERT W. HENDRIX, JR., CPA  
JANET R. BARICEVICH, RETIRED, CPA  
TERRY L. MORTON, JR., CPA  
N. RONALD BENNETT, CVA, ABV, CFF, CPA  
ALEXIA G. VARGA, CFE, CPA  
EDWARD T. HOLT, JR., PFS, CPA  
BRIAN J. BRESCIA, CFP®, CPA

MARK J. BYMASTER, CFE, CPA  
RYAN M. SHORE, CFP®, CPA  
WEI PAN, CPA  
WILLIAM C. KISKER, CPA  
RICHARD E. BOTTS, CPA

August 29, 2023

Marsh Harbour Community  
Development District  
c/o Special District Services, Inc.  
2501A Burns Road  
Palm Beach Gardens, Florida 33410

BELLE GLADE OFFICE  
333 S.E. 2nd STREET  
POST OFFICE BOX 338  
BELLE GLADE, FLORIDA 33430-0338  
TELEPHONE (561) 996-5612  
FAX (561) 996-6248

Audit Selection Committee:

Thank you for giving us the opportunity to present our proposal to serve as external auditors for the Marsh Harbour Community Development District (the "District") for the fiscal years ending September 30, 2023, 2024, and 2025, with an option for an additional two-year renewal.

We understand the scope of services requested by the District as outlined in the District's RFP. We are committed to exceeding the performance specifications outlined and meeting all the District's time requirements.

Nowlen, Holt & Miner, P.A. ("NH&M") was established in 1961, and since that time we have maintained an office in West Palm Beach, Florida. We are a local firm that has a professional staff of twelve people. NHM believes our expansive governmental experience, quality of team members, and emphasis on client satisfaction make our firm the best qualified to provide audit services to the District.

Our firm is best qualified to perform the engagement and provide the District with the following added advantages:

- **Experience with the District** – We have audited the District for many years, a service which provides us with first-hand, valuable knowledge of the District's funds. Our understanding of the District's operating environment, internal control structure, and compliance requirements will continue to be a benefit to the District.
- **Communication** – NH&M strives to build strong relationships with our clients. An essential part of this relationship is communication. NH&M has a firm policy of responding to phone calls and/or emails within 24 hours. We encourage clients to call year-round to discuss questions or concerns as they arise. Our team is always prepared to answer questions or discuss audit issues at no additional charge.
- **Governmental Experience** – NH&M has served a remarkable number of South Florida governmental entities for over 50 years. Unlike many other firms, NH&M's primary focus is governmental entities. Consequently, our team has mastered the elements of the audit process and is prepared to resolve issues typical to governmental entities such as the District.

- **Location** – Our location in downtown West Palm Beach will allow us to address and resolve any audit issues efficiently, effectively and in a timely manner. All of our team members are well-aware of and in tune with the essential needs of South Florida governments. Consequently, our auditors will be able to anticipate, address and resolve all audit issues promptly and expeditiously.
- **Staff Continuity/Professional Qualifications** – We are proud to have high staff retention and minimal turnover. Our engagement team will remain consistent from year-to-year and will include experienced individuals. Such continuity, stability and teamwork give our employees valuable client and industry-specific knowledge, which in turn maximizes audit efficiency and strengthens our working relationship with the District.
- **Additional Resources** – We are members of CPAmerica International, Inc., an international association of independent accounting firms. For this reason, we can draw from the vast consulting resources of CPAmerica International with more than 200 independent accounting and advisory firms in more than 130 countries around the world (see Appendix A).

Our proposal outlines our qualifications and expertise further. Thank you for giving us the opportunity to present our credentials. We are confident our qualifications make us the ideal firm to fulfill your audit needs and would like to emphasize our desire to serve as the District's auditors. Again, thank you for your consideration, and we look forward to serving as your auditors.

#### **FIRM CONTACT AND INFORMATION**

Edward T. Holt, President, 515 N. Flagler Drive, Suite 1700, West Palm Beach, Florida 33401, (561) 659-3060. Mr. Holt is authorized to bind the offeror. This proposal is a firm and irrevocable offer for ninety (90) days. If you have any questions about this proposal, please contact Ed Holt at (561) 659-3060.

Sincerely,



Nowlen, Holt & Miner, P.A.



## Profile of the Firm

### About Nowlen, Holt & Miner, P.A.

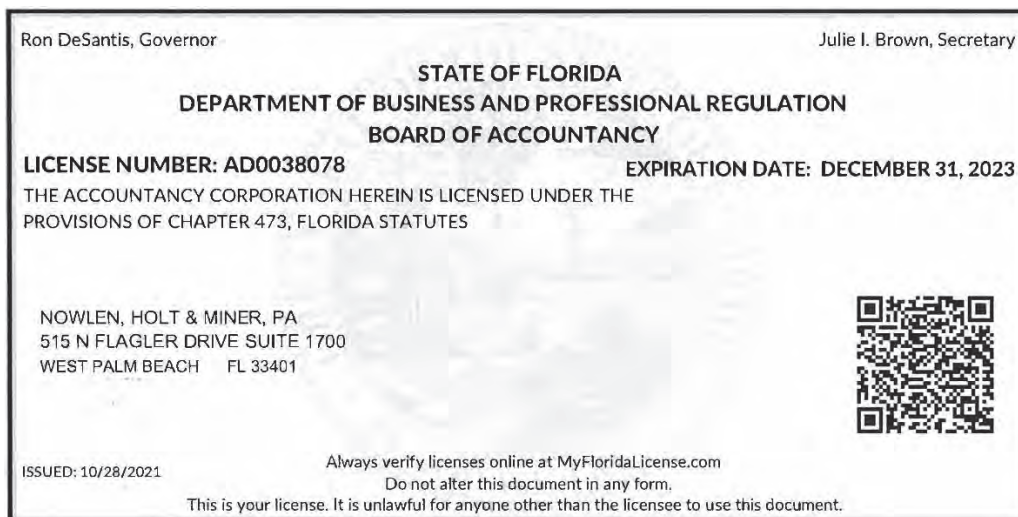
NH&M is a local firm of certified public accountants. Established in 1961, we have offices in West Palm Beach and Belle Glade, Florida. We are a full-service firm that provides audit, accounting, tax, business valuation, forensic accounting, litigation support and management services. NH&M's philosophy is to combine the knowledge of experienced professionals with the responsiveness and flexibility of a local CPA firm. We have flipped the typical staff "pyramid" where much of the work is performed by partners and managers instead of first year team members.

### Independence

As defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards, Nowlen, Holt & Miner, P.A. is independent of the Marsh Harbour Community Development District and any component units of the District. Our firm has no potential or existing conflicts of interest with the District. We will give the District written notice of any professional relationships entered into during the period of the engagement that might create a conflict of interest. Our proposal is made without collusion with any other person or entity submitting a proposal pursuant to this RFP.

### Licensed to Practice in Florida

NH&M is an entity licensed to practice in Florida. All key team members are Certified Public Accountants, are properly licensed to practice in Florida, and are qualified to perform governmental audits. Our firm and all professionals are members in good standing of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA) and comply with the continuing professional education requirements of the AICPA, including those educational requirements established by quality control standards. A copy of NH&M's State of Florida Board of Accountancy Business License is shown below.





## Partner, Supervisory, and Staff Qualifications and Experience

### Staff Continuity and Longevity

Hiring and retaining highly qualified professionals is at the core of our firm's business philosophy. We believe staff retention is a crucial factor in increasing audit efficiency and maintaining high levels of client satisfaction.

The following table outlines our staff's experience and length of employment with the firm.

Professional Staff	Years of Experience in Public	Years of Employment with NH&M
<b>Partners</b>		
Edward T. Holt, CPA	52	52
Robert W. Hendrix, CPA	45	45
Terry L. Morton, CPA	35	35
N. Ronald Bennett, CPA, CFF	35	35
Alexia G. Varga, CPA, CFE	22	22
Edward T. Holt, Jr., CPA	19	19
Brian J. Brescia, CPA, CFP®	18	16
<b>Sub-Total</b>	<b>226</b>	<b>224</b>
<b>Managers</b>		
William C. Kisker, CPA	48	18
Mark Bymaster, CPA, CFE	16	16
<b>Sub-Total</b>	<b>64</b>	<b>34</b>
<b>Supervisors</b>		
Ryan Shore, CPA	11	10
Wei Pan, CPA	11	11
<b>Sub-Total</b>	<b>22</b>	<b>21</b>
<b>Staff</b>		
Emilie Hendrix	16	16
Kristy Rowe	4	4
<b>Sub-Total</b>	<b>20</b>	<b>20</b>
<b>Professional Staff Total</b>	<b>332</b>	<b>299</b>



## Audit Team Members

### Managing Partner

Edward T. Holt, CPA

#### Key Roles

- Responsible for overall audit practice
- Assumes responsibility for quality control throughout firm
- Assures all commitments to clients are timely met
- Selects and assigns appropriate staff to engagements
- Reviews audit documentation, financial statements, reports and management letters
- Meets with clients on material matters
- Signs audit reports and management letters

### Audit Partner

Robert W. Hendrix, Jr., CPA

Terry L. Morton, CPA

N. Ronald Bennett, CPA

#### Key Roles

- Develops overall audit approach, including preparing audit programs
- Coordinates audit planning, development and timeline
- Maintains client contact and communications regarding audit progress, significant findings and any client questions
- Supervises audit team members to ensure quality control throughout audit engagement
- Reviews workpapers, audit reports and financial statements

### Manager

William C. Kisker, CPA

Mark Bymaster, CPA, CFE

#### Key Roles

- Implements audit approach
- Performs risk assessment procedures to document understanding of client, including internal controls
- Maintains client contact and communication regarding any client questions
- Researches technical accounting and audit issues as necessary
- Recommends audit adjustments for partners review
- Reviews workpapers of seniors and staff accountants
- Reviews financial statements and audit reports
- Prepares management letter for partners review

### Senior/Staff

Kristy Rowe

#### Key Roles

- Performs audit procedures as required by audit programs
- Documents understanding of client's internal control
- Prepares financial statements and audit reports for management's review
- Maintains and update audit documentation records
- Confirms asset and liability account balances
- Performs analytical procedures
- Performs tests of compliance

### **Audit Team**

To provide the District with optimal audit service, we have assembled a talented audit team whose knowledge and experience will be ideal to meet the requirements of the District. All of our key team members have more than 15 years of governmental auditing experience and is a licensed CPA. It is NH&M's policy not to assign first year staff to a new engagement; therefore, the District will not have to train their auditors. The proposed engagement team is as follows:

*Edward T. Holt, CPA* – Audit Engagement Partner, in our West Palm Beach office, oversees responsibility for the engagement team and signing the final reports. Ed has managed the audits of over 100 different entities throughout his 52 years of auditing experience. His diverse experience includes governmental, non-profit, retail and construction industries.

*N. Ronald Bennett, CPA* – Quality Control Review Partner, in our West Palm Beach office, responsible for reviewing the form and content of the audit workpapers, the independent auditor's report, and other documents to ensure firm and industry standards have been met. Ron has been with the firm for 35 years and has extensive experience in auditing governmental entities and grant compliance testing.

*Terry L. Morton, CPA (Key Member)* – Technical Review Partner, in our West Palm Beach office, responsible for assigning personnel, reviewing the financial statements, independent auditor's report and other documentations, maintaining client contact and overall engagement team oversight. Terry has been with the firm for 35 years and received a Certificate of Educational Achievement in both Governmental and Non-Profit Accounting and Auditing from the AICPA.

*William C. Kisker, CPA and Mark J. Bymaster, CPA, CFE (Key Members)* – Audit Managers, in our West Palm Beach office, responsible for daily client contact, executing and supervising the day-to-day fieldwork during the audit, developing audit programs, preparing the financial statements and reports, reviewing the work of senior and staff, and reporting to the partners on the status of the engagement. Both Bill and Mark have over 15 years of experience auditing local governments in Florida including municipalities and special districts.

*Senior/Staff Members* – If additional team members are necessary, we will assign a senior or staff member to work on the District engagement. Senior/Staff members will execute the day-to-day fieldwork during the audit and will report directly to the audit managers. Any staff members assigned to the District's engagement will be working out of our West Palm Beach office.

## EDWARD T. HOLT, CPA

Edward T. Holt is a partner with Nowlen, Holt & Miner, P.A. with 52 years of experience. He received his B.B.A from Arkansas A&M. He has managed the audits of over 100 different entities. His diverse experience includes governmental, non-profit, retail, construction, and coordinating the firm's continuing professional education program. He is licensed as a CPA in Florida and affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- Government Finance Officers' Association
- Chamber of Commerce of the Palm Beaches
- CPAmerica International – Council Member

## Relevant Continuing Professional Education

Some of Ed's more current seminars include the following:

- 06/17 Fraud Examination for Managers and Auditors
- 10/17 GASB Fair Value Audit & Accounting Issues
- 10/17 New Single Audit Uniform Guidance Requirements
- 11/17 Fraud Risk in the SLG Environment
- 11/17 Efficient Single Audits and Changes to the Federal Audit Clearing House
- 05/18 Non-Profit Update
- 08/18 Government Accounting and Financial Reporting
- 12/18 Government Accounting
- 06/19 2018 Yellow Book
- 09/19 GASB Implementation Guides for Fiduciary Activities and Leases
- 06/20 FGFOA 2020 Annual Conference
- 05/21 FGFOA 2021 Annual Conference
- 06/22 Annual Accounting and Auditing Update & Review
- 06/23 Auditing Developments

## Non-Profit Experience

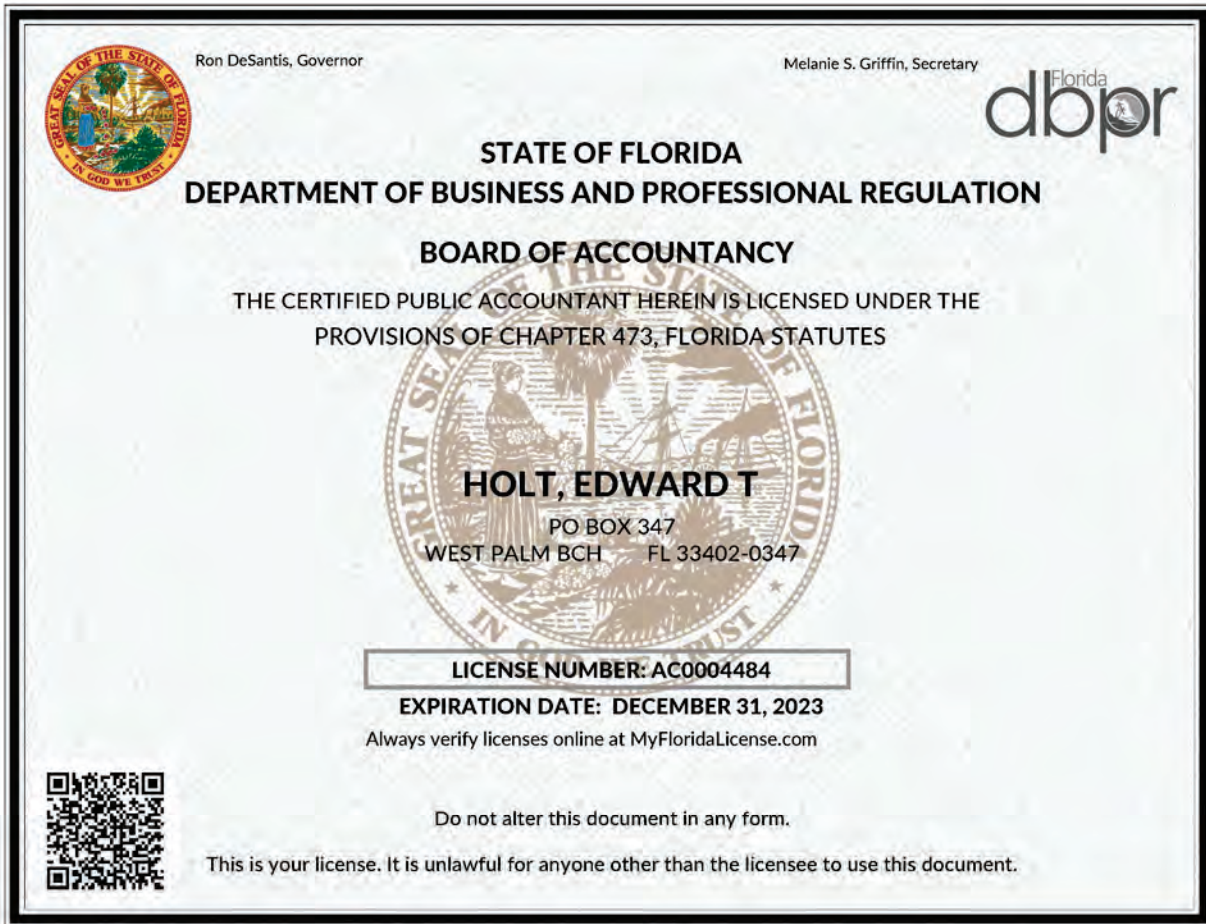
As partner or our auditing team, Ed has directed the following audits of non-profit organizations:

- Adopt-A-Family of the Palm Beaches, Inc.
- Alzheimer's Association, Southeast Florida Chapter
- Area Agency on Aging of Palm Beach/Treasure Coast, Inc.
- Better Business Bureau of Palm Beach County, Inc.
- Catholic Charities of the Dioceses of Palm Beach
- Center for Children in Crisis, Inc.
- Comprehensive Aids Program of Palm Beach County, Inc.
- District IX Health Council, Inc.
- Early Learning Coalition of Broward
- Early Learning Coalition of Palm Beach
- Executive Service Corps of Southeast Florida
- Florida Community Health Centers, Inc.
- Glades Area ARC
- Haitian Center for Family Services, Inc.
- Hanley Center, Inc.
- Hanley Center Foundation, Inc.
- Hospice Foundation of Palm Beach County, Inc.
- H.E.A.R.T., Inc.
- Help Becomes Hope, Inc.
- Hendry-Glades Mental Health Clinic, Inc.
- Institute for Ethnomedicine, Inc.
- New Beginnings Development Center, Inc.
- Parent-Child Center, Inc.
- Palm Beach County Chapter, The American Red Cross
- Palm Beach Dramaworks, Inc.
- Preservation Foundation of Palm Beach County, Inc.
- St. Andrew's Residence of the Palm Beaches, Inc.
- Seagull Industries for the Disabled, Inc.
- South America Mission, Inc.
- The Lords Place, Inc.
- Urban League of Palm Beach County
- World Servants, Inc.
- Young Women's Christian Association

## Governmental Experience

Ed has also directed the audits of the following governmental entities:

- Children's Services Council of Broward County
- Children's Services Council of Palm Beach County
- City of Boynton Beach
- City of Greenacres
- City of Lake Worth
- City of Pahokee
- City of Palm Beach Gardens
- City of Parkland
- City of Riviera Beach
- City of Riviera Beach CRA
- City of South Bay
- Conventional Low-Income Housing Development of Commerce – Economic Development Administration
- Crossings at Fleming Island Community Development District
- Department of Housing and Urban Development – Community Development Block Grants
- Department of Labor, CETA
- Florida Governmental Utility Authority
- Glades Utility Authority
- Hendry County
- Housing Authority of West Palm Beach
- Jupiter Inlet Colony
- Jupiter Inlet District
- Loxahatchee River Environmental Control District
- North Palm Beach Heights Water Control District
- Okeechobee Utility Authority
- Palm Beach County
- Palm Beach County Solid Waste Authority
- Port of Palm Beach
- Revenue Sharing Financial and Compliance Audits
- School Board of Palm Beach County – Internal Accounts and Tangible Personal Property
- Seacoast Utility Authority
- Section 8 Housing Assistance Payments
- Section 23 Low Income Housing
- South Lake Worth Inlet District
- Town of Gulf Stream
- Town of Highland Beach
- Town of Juno Beach
- Town of Lake Clarke Shores
- Town of Lake Park
- Town of Lantana
- Town of Loxahatchee Groves
- Town of Mangonia Park
- Town of Ocean Ridge
- Town of Ocean Breeze
- Town of Palm Beach
- Town of Palm Beach Shores
- Town of Sewall's Point
- Town of South Palm Beach
- Village of North Palm Beach
- Village of Palm Springs
- Village of Royal Palm Beach
- Village of Tequesta
- West Palm Beach Golf Commission





### **N. RONALD BENNETT, CPA, ABV, CVA, CFF**

N. Ronald Bennett is a partner with Nowlen, Holt & Miner, P.A. and has been with the firm for 35 years. His education includes an MBA in Finance from Florida State University where he was also a member of Beta Gamma Sigma Honor Society, and a Bachelor of Aerospace Engineering (with high honors) from Georgia Institute of Technology. He is licensed as a CPA in Florida and affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- American Society of Mechanical Engineers
- National Association of Certified Valuation Analysts
- Association of Certified Fraud Examiners

### **Relevant Continuing Professional Education**

Some of Ron's more current seminars include the following:

- 05/16 GASB Statements 74 and 75
- 06/16 FGFOA 2016 Annual Conference
- 10/16 GASB Fair Value: Audit and Accounting Issues
- 10/16 New Single Audit Uniform Guidance Requirements
- 11/16 Efficient Single Audits and Changes to the Federal Audit Clearing House
- 11/16 Fraud Risk in the SLG Environment
- 04/17 Fraud Examination for Managers and Auditors
- 06/17 FGFOA 2017 Annual Conference
- 06/18 FGFOA 2018 Annual Conference
- 07/18 Government Accounting
- 09/19 GASB Implementation Guides for Fiduciary Activities and Leases
- 06/20 FGFOA 2020 Annual Conference
- 05/21 FGFOA 2021 Annual Conference
- 06/22 Annual Accounting and Auditing Update & Review
- 06/23 Auditing Developments

### **Governmental Experience**

While with the firm Ron has managed the audits of the following governmental entities:

- Bolles Drainage District
- City of Boynton Beach
- City of Greenacres
- City of Lake Worth
- City of Pahokee
- City of Parkland
- City of Riviera Beach
- City of Riviera Beach CRA
- Clewiston Drainage District
- Disston Island Conservancy District
- East Beach Water Control District
- East Shore Water Control District
- Gladeview Water Control District
- Highland Glades Water Control District
- North Palm Beach Heights Water Control District
- Pahokee Water Control District
- Pelican Lake Water Control District
- Pine Tree Water Control District
- Ritta Drainage District
- Port of Palm Beach District
- School Board of Palm Beach County – Internal Accounts and Tangible Personal Property
- Shawano Water Control District
- Solid Waste Authority of Palm Beach County
- South Florida Conservancy District
- South Lake Worth Inlet District
- South Shore Drainage District
- Town of Gulf Stream
- Town of Highland Beach
- Town of Lake Clarke Shores
- Town of Manalapan
- Town of Ocean Ridge
- Town of Palm Beach
- Town of Palm Beach Shores
- Town of South Palm Beach
- West Palm Beach Downtown Development Authority

### Non-Profit Experience

While with the firm Ron has worked on the audits of the following non-profit entities:

- Area Agency on Aging of Palm Beach/Treasure Coast, Inc.
- Better Business Bureau of Palm Beach County, Inc.
- Palm Beach County Chapter, The American Red Cross
- South American Mission, Inc.
- Western Palm Beach County Mental Health Clinic
- World Servants, Inc.







### **TERRY L. MORTON, JR., CPA**

Terry L. Morton, Jr. is a partner with Nowlen, Holt & Miner, P.A. and has been with the firm for 35 years. His education includes a B.S. (with honors) and M.Acc. from the University of Florida. He has also received a Certificate of Educational Achievement in both Governmental and Non-Profit Accounting and Auditing from the AICPA. He is licensed as a CPA in Florida and affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- Association of Certified Fraud Examiners
- Gold Coast Area, Kairos Prison Ministry, Chairman

### **Relevant Continuing Professional Education**

Some of Terry's more current seminars include the following:

- 04/19 Fraud, Automated Controls & Cybersecurity
- 06/19 Changes to *Government Auditing Standards*
- 06/19 Ethics and Professional Conduct
- 06/19 Auditing Developments
- 08/19 COSO Internal Controls
- 09/19 FICPA State and Local Government Conference
- 09/19 Common Errors in Not for Profit Financial Reporting
- 09/19 GASB Implementation - Leases
- 05/20 Using Microsoft Teams for Remote Work
- 06/20 FGFOA 2020 Annual Conference
- 05/21 FGFOA 2021 Annual Conference
- 06/22 Annual Accounting and Auditing Update & Review
- 06/23 Auditing Developments

### **Governmental Experience**

While with the firm Terry has managed the audits of the following governmental entities:

- Belle Glade Housing Authority
- Children's Services Council of Broward County
- Children's Services Council of Palm Beach County
- City of Belle Glade
- City of Greenacres
- City of Pahokee
- City of Palm Beach Gardens
- City of Riviera Beach
- City of Riviera Beach CRA
- Crossings at Fleming Island CDD
- Everglades Agricultural Area Environmental Protection District
- Florida Governmental Utility Authority
- Glades Utility Authority
- Hendry County
- High Ridge/Quantum CDD
- Jupiter Inlet District
- Loxahatchee River Environmental Control District
- Marsh Harbour CDD
- North Palm Beach Heights Water Control District
- Okeechobee Utility Authority
- Palm Beach County
- Palm Beach Plantation CDD
- Port of Palm Beach
- Riverside Park CDD
- Seacoast Utility Authority
- Solid Waste Authority of Palm Beach County
- Town of Gulf Stream
- Town of Jupiter Inlet Colony
- Town of Lake Park
- Town of Loxahatchee Groves
- Town of Mangonia Park
- Town of Palm Beach Shores
- Town of Sewall's Point
- Village of North Palm Beach
- Village of Tequesta
- West Palm Beach Golf Commission

## Non-Profit Experience

While with the firm Terry has worked on the audits of the following non-profit entities:

- Adopt-A-Family of the Palm Beaches, Inc.
- Alzheimer's Association, Southeast Florida Chapter
- Area Agency on Aging of Palm Beach/Treasure Coast, Inc.
- Better Business Bureau of PBC, Inc.
- Catholic Charities of the Dioceses of Palm Beach
- Center for Children in Crisis, Inc.
- Comprehensive Aids Program of Palm Beach County, Inc.
- Doveland, Inc.
- Early Learning Coalition of Broward
- Early Learning Coalition of Palm Beach
- Executive Service Corps of Southeast Florida
- Florida Community Health Centers, Inc.
- Florida Community Health Centers, Inc. Retirement Plan
- Glades Area ARC
- Glades Community Development Corporation
- Glades Diamond, Inc.
- Glades Pioneers, Inc.
- Haitian Center for Family Services, Inc.
- Hanley Center, Inc
- Hanley Center Foundation, Inc.
- Healthy Start Prenatal and Infant Care, Inc.
- Help Becomes Hope, Inc.
- Hospice Foundation of Palm Beach County, Inc.
- Hospice of Palm Beach County, Inc.
- Institute for Ethnomedicine, Inc.
- Loxahatchee River District
- Milagro Foundation, Inc.
- New Beginnings Community Development Center, Inc.
- NOAH Development Corporation
- NOAH, Inc.
- Parent-Child Center, Inc.
- Palm Beach County Chapter, The American Red Cross
- Palm Beach Dramaworks, Inc.
- Palm Beach County Resource Center, Inc.
- South America Mission, Inc.
- Street Beat, Inc.
- The Lord's Place, Inc.
- Urban League of Palm Beach County
- Western Palm Beach County Mental Health Clinic
- World Servants, Inc.
- Young Women's Christian Association





### **WILLIAM C. KISKER, CPA**

William C. Kisker is a manager at Nowlen, Holt & Miner, P.A. with 48 years of experience. His education includes a B.S. in Business Administration from Florida State University. He is licensed as a CPA in Florida and is affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)

### **Relevant Continuing Professional Education**

Some of Bill's more current seminars include the following:

- |   |  |
|---|--|
| • 11/16 Internal Control and Fraud in Governmental and Nonprofit Entities | • 12/17 Reporting on Noncorporate Entities and Internal Control        |
| • 11/16 Governmental Auditing Standards – Yellow Book                     | • 06/18 Government Accounting  |
| • 11/16 Audits of State-Local Governments                                 | • 09/19 GASB Implementation Guides for Fiduciary Activities and Leases |
| • 12/16 Overview of Governmental Accounting                               | • 06/20 FGFOA 2020 Annual Conference                                   |
| • 12/17 Assessing and Responding to Identified Risk                       | • 05/21 FGFOA 2021 Annual Conference                                   |
|   | • 06/22 Annual Accounting and Auditing Update & Review                 |
|   | • 06/23 Auditing Developments  |

### **Governmental Experience**

While with the firm Bill has worked on the audits of the following governmental entities:

- |   |                                  |
|---|----------------------------------|
| • Bolles Drainage District                        | • Ritta Drainage District        |
| • City of Belle Glade                             | • Seacoast Utility Authority     |
| • Disston Island Conservancy District             | • Shawano Water Control District |
| • Gladeview Water Control District                | • Town of Jupiter Inlet Colony   |
| • Highland Glades Water Control District          | • Town of Lake Park              |
| • North Palm Beach Heights Water Control District | • Town of Mangonia Park          |
| • Okeechobee Utility Authority                    | • Town of Palm Beach Shores      |
| • Pine Tree Water Control District                | • Village of North Palm Beach    |







### MARK J. BYMASTER, CPA, CFE

Mark Bymaster is a manager at Nowlen, Holt & Miner, P.A. with 16 years of experience. His education includes a B.S. in Finance and Information Studies from Florida State University. He received a MAcc. and a Masters in Economics from Florida Atlantic University. He is licensed as a CPA in Florida and is a Certified Fraud Examiner. Mark is affiliated with the following organizations:

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers' Association (FGFOA)
- Association of Certified Fraud Examiners
- The School District of Palm Beach County – Audit Committee Member

### Relevant Continuing Professional Education

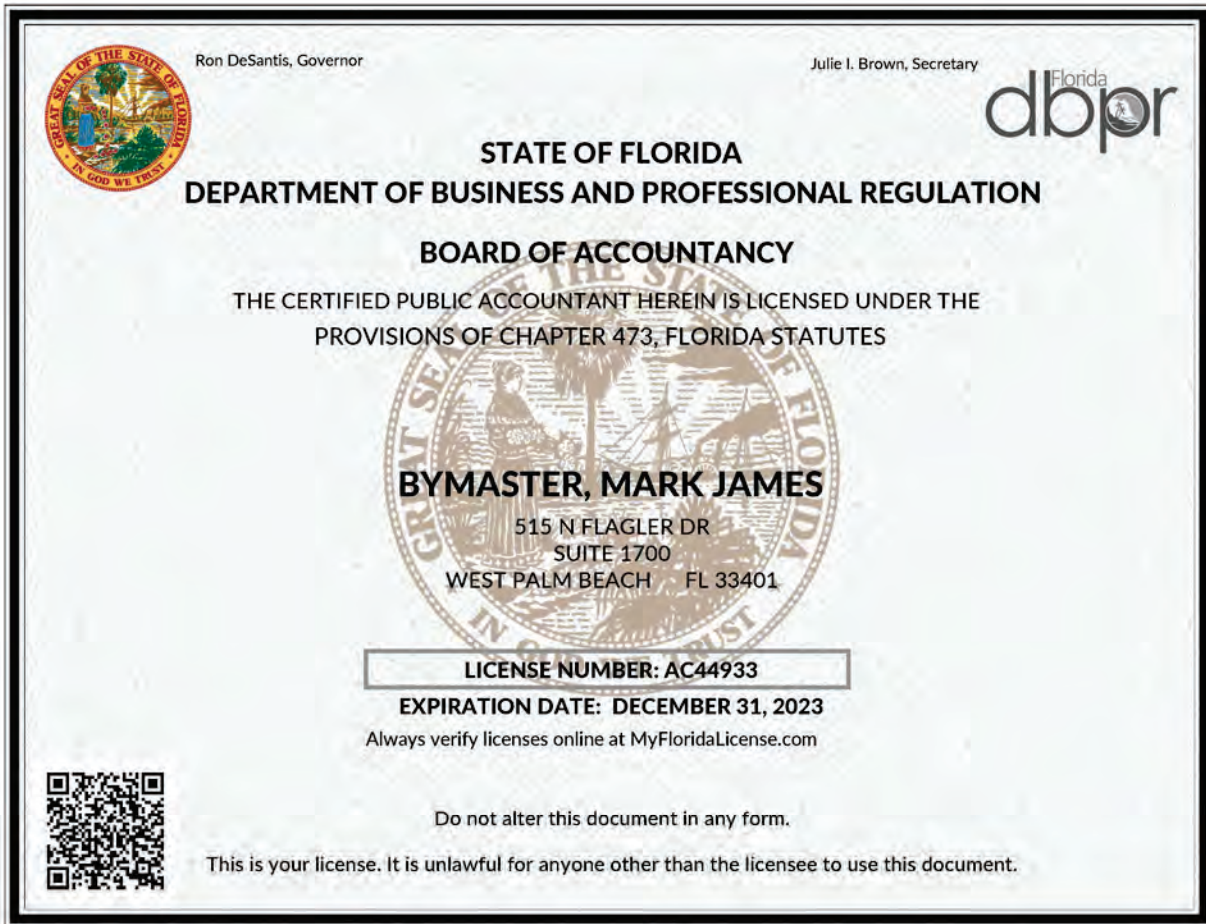
Some of Mark's more current seminars include the following:

- 05/16 GASB Statements No. 74 and 75
- 07/16 Fraud Examination for Managers and Auditors
- 10/16 New Single Audit Uniform Guidance Requirements
- 10/16 GASB Fair Value
- 11/16 Fraud Risk in the SLG Environment
- 11/16 Efficient Single Audits and Changes to the Federal Audit Clearing House
- 06/17 FGFOA 2017 Annual Conference
- 06/18 Government Accounting
- 09/19 GASB Implementation Guides for Fiduciary Activities and Leases
- 06/20 FGFOA 2020 Annual Conference
- 05/21 FICPA Non-For-Profit Conference
- 05/21 FGFOA 2021 Annual Conference
- 06/22 Annual Accounting and Auditing Update & Review
- 06/23 Auditing Developments

### Governmental and Non-Profit Experience

While with the firm Mark has worked on the audits of the following governmental and non-profit entities:

- Area Agency on Aging of Palm Beach/Treasure Coast, Inc.
- Bolles Drainage District
- City of Boynton Beach
- City of Greenacres
- City of Riviera Beach
- City of Riviera Beach CRA
- City of Pahokee
- Clewiston Drainage District
- Disston Island Conservancy District
- East Beach Water Control District
- East Shore Water Control District
- Everglades Agricultural Area Environmental Protection District
- Gladeview Water Control District
- Hanley Center, Inc.
- Hanley Center Foundation, Inc.
- Highland Glades Water Control District
- High Ridge/Quantum CDD
- Loxahatchee River Environmental Control District
- Marsh Harbour CDD
- Okeechobee Utility Authority
- Pahokee Water Control District
- Palm Beach County Chapter, The American Red Cross
- Palm Beach Plantation CDD
- Pelican Lake Water Control District
- Pine Tree Water Control District
- Port of Palm Beach
- Ritta Drainage District
- Riverside Park CDD
- Shawano Water Control District
- South Florida Conservancy District
- South Shore Drainage District
- Town of Gulf Stream
- Town of Highland Beach
- Town of Juno Beach
- Town of Lake Clarke Shores
- Town of Manalapan
- Town of Ocean Breeze
- Town of Ocean Ridge
- Town of Palm Beach
- Seacoast Utility Authority
- Solid Waste Authority of Palm Beach County
- West Palm Beach Downtown Development Authority
- Young Women's Christian Association



### **Continuing Professional Education**

All team members hold accounting degrees from accredited universities. Several of our team members have advanced degrees and/or multiple degrees in related areas. NH&M believes that, not only to comply with professional standards, but in order to consistently offer our clients the best and most current information, continuing education is a necessity.

Training our team members is important in order to meet the needs of our clients and assist them with new accounting standards. All professionals receive at least the required 80 hours of continuing professional education, as required by Government Auditing Standards and the State Board of Accountancy, every two years. Our professionals attend in-house seminars as well as seminars provided by the AICPA, FICPA, FGFOA and GFOA. Due to our commitment to remain current on the technical pronouncements, we will keep the District informed of any new reporting requirements and will discuss any situations involving options in reporting formats.

### **Quality of Staff**

Staff retention is an important part of NH&M's strategy for increasing audit efficiency. Because of our firm's low employee turnover rate, the District will see the same audit team members year-after-year.

Team members, consultants, and firm specialists will not be changed without the express prior written permission of the District. If staff rotation is necessary, team members will be replaced with someone of comparable skills and experience. However, the District retains the right to approve or reject replacements. Consistency of audit team members from one year to the next, results in a more efficient audit by enhancing both client-specific and industry-specific experience.

### **Firm's Ability to Comply with District's Time Requirements**

NH&M is able and willing to commit and maintain staffing, both number and level, to successfully conclude the audit examination within the specified time constraints. We believe the most effective way for NH&M to comply with the District's time requirements is by providing quality work. Quality work starts with our team members and is enriched with timeliness. NH&M hires and trains only quality team members. All audit team members have a thorough understanding of Generally Accepted Auditing Standards and Government Auditing Standards. The team members assigned to the engagement will be dedicated to the engagement from inception through the issuance of the financial statements. Terry Morton, Audit Partner, will continually monitor the progress of the audit in order to ensure timely completion. Terry will be free to meet with the administration and District Board for discussion of the audit report, or any other material matters that could affect the financial position or results of operations, as deemed necessary by the District.



### **Certified Fraud Examiners**

Alexia Varga and Mark Bymaster are members of the Association of Certified Fraud Examiners (ACFE) and are Certified Fraud Examiners (CFE). In addition, both Terry L. Morton and N. Ronald Bennett are members of the ACFE. The ACFE is the world's largest organization and premier provider of anti-fraud training and education. The CFE credential denotes proven expertise in fraud prevention, detection and deterrence. CFEs are trained to identify the warning signs and red flags that indicate evidence of fraud and fraud risk. CFEs also help entities, not only by uncovering fraud, but by assisting in implementing processes to prevent fraud from occurring in the first place.

The ACFE's Board of Regents awards this designation only to select professionals who meet a stringent set of criteria, including character, experience, and education. CFEs have a unique set of skills that are not found in any other career field or discipline; the combined knowledge of complex financial transactions with an understanding of methods, law and how to resolve allegations of fraud.

### **Certified in Financial Forensics**

In addition to the ACFE membership, N. Ronald Bennett is Certified in Financial Forensics (CFF). The CFF credential is the mark of excellence in forensic accounting. It identifies those forensic accounting professionals who have the ability to provide sound and reliable forensic accounting services. Those who earn the CFF credential must:

- Be a member in good standing of the AICPA
- Hold a valid CPA certificate or license
- Demonstrate experience in forensic accounting
- Demonstrate a history of continuing education and commitment to lifelong learning

### **Information Technology Specialist**

In accordance with auditing standards, we may determine that specialized skills are needed for the audit. If considered necessary, NH&M will utilize the services of a Certified Information Systems Auditor (CISA) to review the Information Technology (IT) system. This review would be conducted in accordance with the relevant professional and ethical standards issued by the Information Systems Audit and Control Association. The objectives of this type of IT review include the following:

- Identify areas of greatest IT risk exposure as it relates to financial data to focus resources
- Assess the confidentiality, integrity and availability of information systems
- Evaluate the effectiveness of management's planning and oversight of IT activities
- Evaluate the adequacy of operating processes and internal controls
- Assess enterprise-wide compliance efforts related to IT policies and internal control procedures



## **Firm Qualifications and Experience**

### **Federal or State Desk Reviews**

NH&M is committed to maintaining the highest level of quality control in our accounting and auditing practice. Our firm has never been involved in disciplinary actions with the State of Florida Board of Accountancy or any other professional organizations. NH&M has not received any comments from a Federal or State desk review, nor has NH&M undergone a field audit in the past three years.

### **Disciplinary Actions**

No disciplinary actions have ever been taken nor are pending against the firm or any of its officers, directors, executives, partners, shareholders, employees, members, or agents by any State regulatory bodies or professional organizations. In the event that any disciplinary actions or complaints arise, we agree to notify the District immediately and submit a written report of all irregularities and illegal actions.

### **Litigation**

Nowlen, Holt & Miner, P.A. has never had any litigation or proceeding where a court or any administration agency has ruled against the firm in any manner related to its professional activities. No current or pending litigation exists.

### **SBE Certification**

Nowlen, Holt & Miner, P.A. is certified as a Small Business Enterprise (SBE) through the Palm Beach County Office of Equal Business Opportunity. See certification on the following page.

### **External Quality Control Review**

Nowlen, Holt & Miner P.A. is a member of the AICPA's Center for Audit Quality, and participates in the AICPA Peer Review Program every three years. Our most recent external peer review resulted in a peer review rating of pass on the quality of our accounting and auditing practice with no letters of comment, which is the highest level of achievement in the peer review program. This review included a review of specific government engagements. We will provide the District with a copy of each peer review report and any letters of comment for each review conducted during the time period engaged by the District. A copy of NH&M's 2021 peer review report and the FICPA / AICPA acceptance letter is included on the following pages.

### **E-Verify**

Nowlen, Holt & Miner, P.A. is registered with the E-Verify system and in compliance with Florida Statute 448.095.

### Additional Services

See Schedule of Professional Fees for Non-Audit Additional Services on page 35 for any additional work which may be requested by the District which is outside the scope of this contract.





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

December 1, 2021

To the Owners of Nowlen, Holt & Miner, PA  
and the FICPA Peer Review Committee

I have reviewed the system of quality control for the accounting and auditing practice of Nowlen, Holt, & Miner, PA (the firm) in effect for the year ended May 31, 2021. My peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### **Firm's Responsibility**

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

### **Peer Reviewer's Responsibility**

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

Member: AICPA, FICPA  
4215 Old Road 37 • Lakeland, Florida 33813  
Telephone: 863-701-7885 • 863-709-8306 • Fax: 863-701-7857 • Email: [david@davidramoscpa.com](mailto:david@davidramoscpa.com)

#### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*.

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

#### **Opinion**

In my opinion, the system of quality control for the accounting and auditing practice of Nowlen, Holt & Miner, PA in effect for the year ended May 31, 2021, 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*. Nowlen, Holt & Miner, PA has received a peer review rating of *pass*.

*David R. Ramos, CPA*



February 17, 2022

Edward Holt  
Nowlen, Holt & Miner, P. A.  
515 N Flagler Dr Ste 1700  
West Palm Beach, FL 33401-4023

Dear Edward Holt:

It is my pleasure to notify you that on February 17, 2022, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2024. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: David Ramos, Robert Hendrix

Firm Number: 900010052085

Review Number: 588393

## Experience in Auditing Governmental Units

### Governmental Audits Performed by Our Audit Team

Below is a list of NH&M's Special District clients for which we are currently providing auditing services. A contact person, and related phone number for each, is also included. We encourage you to contact these individuals regarding the audit services we have provided to their respective organizations.

Audit Engagement	Audit Term	Partners	ACFR*	Single Audit	Client Contact
<b>Bolles Drainage District</b> P.O. Box 1685 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			<b>Betty Camplin</b> Bookkeeper 863-228-0400
<b>Century Park Place CDD</b> 2501A Burns Road Palm Beach Gardens, FL 33410	2022-Current	Edward T. Holt Terry Morton			<b>Jeff Walker</b> Finance Director 561-630-4922
<b>Clewiston Drainage District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>Cutler Cay CDD</b> 2501A Burns Road Palm Beach Gardens, FL 33410	2022-Current	Edward T. Holt Terry Morton			<b>Jeff Walker</b> Finance Director 561-630-4922
<b>Disston Island Conservancy District</b> P.O. Box 1685 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			<b>Betty Camplin</b> Bookkeeper 863-228-0400
<b>East Beach Water Control District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>East Shore Water Control District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>Everglades Agricultural Area Environmental Protection District</b> 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2016-Current	Edward T. Holt Terry Morton			<b>Charles F. Schoech</b> Administrator 561-655-0620
<b>Gladeview Water Control District</b> 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			<b>Charles F. Schoech</b> Administrator 561-655-0620
<b>Highland Glades Water Control District</b> 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			<b>Charles F. Schoech</b> Administrator 561-655-0620
<b>Jupiter Inlet District</b> 400 N. Delaware Blvd. Jupiter, FL 33458	2004-Current	Edward T. Holt Terry Morton			<b>Joseph Chaison</b> Executive Director 561-746-2223

\*ACFR – Annual Comprehensive Financial Report

<b>Audit Engagement</b>	<b>Audit Term</b>	<b>Partners</b>	<b>ACFR*</b>	<b>Single Audit</b>	<b>Client Contact</b>
<b>NPB Heights Water Control District</b> 601 Heritage Dr., #130A Jupiter, FL 33458	1988-Current	Edward T. Holt Terry Morton			<b>Lynn McCullough</b> Chairman 561-743-7674
<b>Pahokee Water Control District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>Pelican Lake Water Control District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>Pine Tree Water Control District</b> P.O. Box 2811 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			<b>Betty Camplin</b> Bookkeeper 863-228-0400
<b>Ritta Drainage District</b> P.O. Box 1685 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			<b>Betty Camplin</b> Bookkeeper 863-228-0400
<b>Shawano Water Control District</b> 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			<b>Charles F. Schoech</b> Secretary 561-655-0620
<b>Solid Waste Authority of Palm Beach County</b> 7501 N. Jog Rd. West Palm Beach, FL 33412	2015-Current	Edward T. Holt Terry Morton	✓	✓	<b>Paul Dumars</b> Chief Financial Officer 561-640-4000
<b>South Florida Conservancy District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>South Shore Drainage District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>Stellar North CDD</b> 2501A Burns Road Palm Beach Gardens, FL 33410	2022-Current	Edward T. Holt Terry Morton			<b>Jeff Walker</b> Finance Director 561-630-4922

\*ACFR – Annual Comprehensive Financial Report





Below is a list of NH&M's governmental municipality clients for which we are currently providing auditing services. A contact person, and related phone number for each, is also included. We encourage you to contact these individuals regarding the audit services we have provided to their respective organizations.

<b>Audit Engagement</b>	<b>Audit Term</b>	<b>Partners</b>	<b>ACFR*</b>	<b>Single Audit</b>	<b>Client Contact</b>
<b>City of Belle Glade</b> 110 Dr. Martin Luther King Jr., Blvd West Belle Glade, FL 33430	1977-Current	Robert Hendrix Terry Morton	✓	✓	<b>Diana Hughes</b> Finance Director 561-996-0100
<b>City of Greenacres</b> 5800 Melaleuca Lane Greenacres, FL 33463	2015-Current	Edward T. Holt Ronald Bennett	✓	✓	<b>Teri Beiriger</b> Finance Director 561-642-2019
<b>Town of Highland Beach</b> 3614 S. Ocean Blvd Highland Beach, FL 33487	2022-Current	Edward T. Holt Ronald Bennett	✓		<b>David DiLena</b> Finance Director 561-278-4548
<b>Town of Manalapan</b> 600 South Ocean Blvd. Manalapan, FL 33462	2004-Current	Robert Hendrix Ronald Bennett			<b>Linda Stumpf</b> Town Manager 561-383-2540
<b>Town of Mangonia Park</b> 1755 E. Tiffany Dr. Mangonia Park, FL 33407	2011-Current	Edward T. Holt Terry Morton			<b>Ken Metcalf</b> Town Manager 561-848-1235
<b>Town of Ocean Ridge</b> 6450 N. Ocean Blvd. Ocean Ridge, FL 33435	2006-Current	Edward T. Holt Ronald Bennett			<b>Lynne Ladner</b> Town Manager 561-732-2635
<b>Town of Ocean Breeze</b> 1508 NE Jensen Beach Blvd. Jensen Beach, FL 34957	2020-Current	Edward T. Holt Terry Morton			<b>Kim Stanton</b> Town Clerk 772-334-6826
<b>Town of Palm Beach Shores</b> 247 Edwards Lane Palm Beach Shores, FL 33404	2004-Current	Edward T. Holt Terry Morton			<b>Darlene Hopper</b> Town Treasurer 561-844-3457
<b>Village of North Palm Beach</b> 501 US Highway 1 North Palm Beach, FL 33408	2005-Current	Edward T. Holt Terry Morton	✓		<b>Samia Janjua</b> Finance Director 561-841-3360

\*ACFR – Annual Comprehensive Financial Report

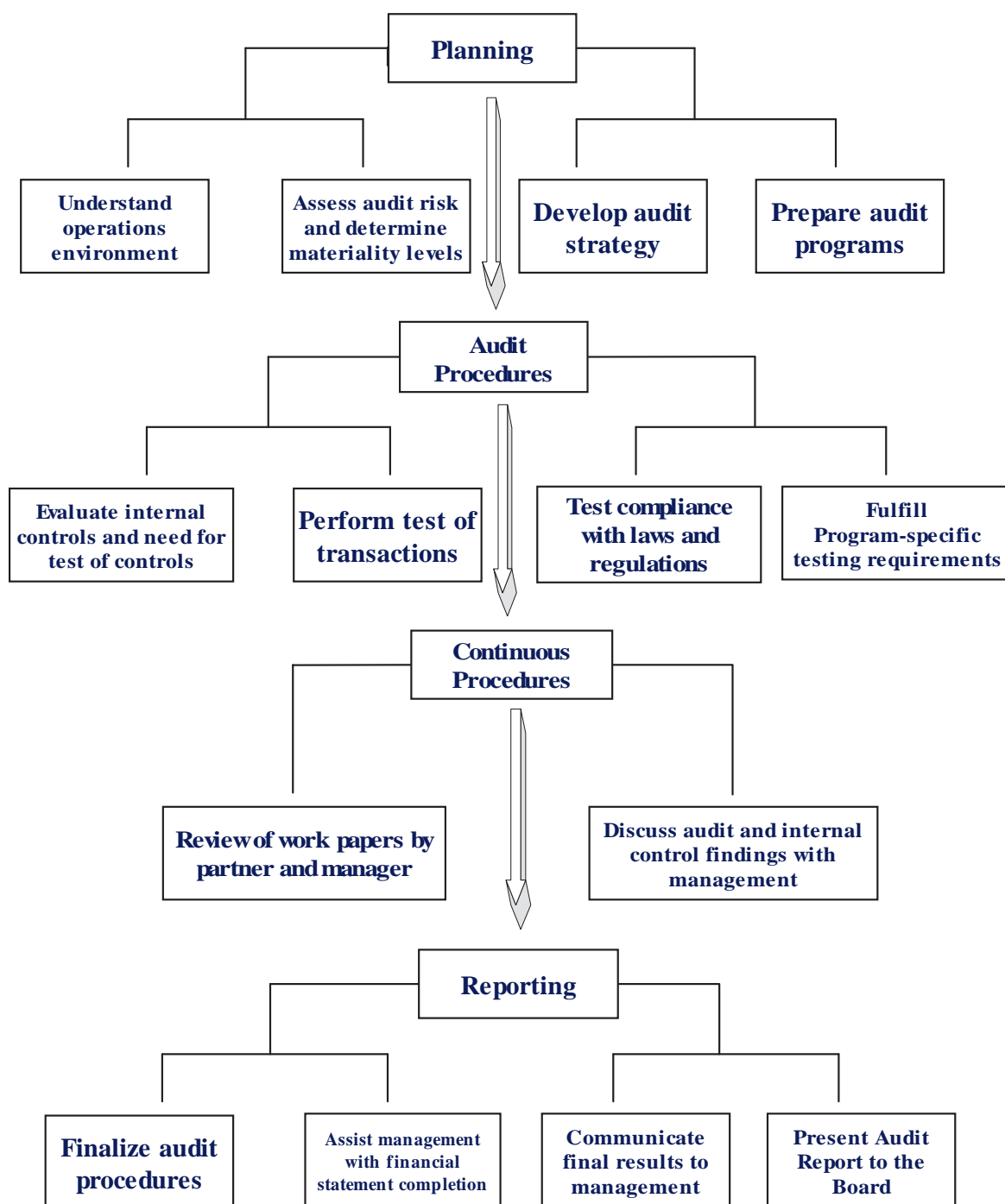
### Similar Engagements with Governmental Entities

NH&M has audited, reviewed, and compiled the financial statements of numerous governmental entities. Our experience qualifies us to provide the District with efficient and thorough auditing services. We are proud of our history and our abilities to understand and work within the complex guidelines of Generally Accepted Auditing Standards and *Government Auditing Standards*.

Below are three engagements performed in the last five years that are similar to the District's engagement.

Client	Contact	Address	Length of Service	Engagement Partner
<b>Everglades Agricultural Environmental Control District</b>	Charles F. Schoech Administrator 561-655-0620	1555 Palm Beach Lakes Blvd, Suite 1200 West Palm Beach, FL 33401	2016-Current	Edward T. Holt Terry L. Morton
<ul style="list-style-type: none"> <li>Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standard for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable</li> <li>Assisted with financial statement preparation</li> </ul>				
<b>North Palm Beach Heights Water Control District</b>	Lynn McCullough Chairman 561-743-7674	601 Heritage Dr. #130A Jupiter, FL 33458	1988-Current	Edward T. Holt Terry L. Morton
<ul style="list-style-type: none"> <li>Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standard for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable</li> <li>Assisted with financial statement preparation</li> </ul>				
<b>Jupiter Inlet District</b>	Joseph Chaison Executive Director 561-746-2223	400 N. Delaware Blvd. Jupiter, FL 33458	2004-Current	Edward T. Holt Terry L. Morton
<ul style="list-style-type: none"> <li>Performed Financial Statement Audit conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standard for financial and compliance audits contained in <i>Government Auditing Standards</i>, Florida Statutes, and other rules as applicable.</li> <li>Assisted with financial statement preparation</li> </ul>				

## Specific Audit Approach



## **Audit Approach**

NH&M understands the scope of work to be performed for the District, and commits to meet, if not exceed, the District's expectations. NH&M will provide an examination of the District's financial statements, a financial audit as described in FS 218.39 and Rules of the Auditor General.

Along with information gathered from the District, we will use our broad experience with other governmental entities to plan an efficient and effective audit strategy. Our audit will be conducted in accordance with Generally Accepted Auditing Standings and *Government Auditing Standards*. We will also consider state statutes and local ordinances applicable to the District.

The audit engagement will be segmented into the following stages:

- Develop an Audit Plan
- Execute the Audit Plan
- Completion and Reporting

### **1. Develop an Audit Plan**

In order to provide the District with the most efficient audit services, NH&M will need to develop an in-depth understanding of the District and its operations. To obtain this understanding, NH&M will discuss operations with District staff and review budgets, organizational charts, District manuals and other sources of information. During this time the engagement partner and supervisory team members will meet with District staff to discuss timing and other expectations the District has regarding the audit process. During this phase we will perform the following:

- Conduct an entrance conference
- Communicate with the predecessor auditor and review prior year workpapers, financial statements, and management letters
- Document the nature, timing, and extent of procedures to be performed to obtain sufficient and appropriate audit evidence
- Perform risk assessment procedures
- Document the District's internal control procedures and perform walk-throughs and interviews with District staff
- Prepare audit programs based on risk assessments
- Perform analytical procedures on account balances
- Request assistance from District staff in the preparation of certain schedules and pull requested documentation

### *Risk Assessment*

Our audit will be conducted on a risk-based approach. Risk assessment procedures will be performed to provide a basis for the identification and assessment of risks of material misstatement at both the financial statement and relevant assertion levels. Assessed risk considers planning materiality and the identification of significant accounts. Significant accounts are identified based on quantifiable information and the extent to which they are affected by subjective judgments.

### *Consideration of Fraud*

Generally Accepted Auditing Standards establishes standards and provides guidance on the auditor's responsibility to consider the risk of fraud and to design the audit to provide reasonable assurance of detecting fraud that result in the financial statements being materially misstated. The auditor's consideration of fraud is not separate from consideration of risk, but is integrated into the overall risk assessment process. There are two types of misstatements that are relevant to the auditor's consideration of fraud in a financial statement audit:

- Misstatements resulting from fraudulent financial reporting
- Misstatements resulting from misappropriation of assets

When assessing the risk of material misstatement due to fraud, NH&M will consider the type of risk, the significance of the risk, the likelihood of fraud occurring, and the pervasiveness of the risk. The following risk assessment process is used to identify fraud risks:

- Hold a discussion among engagement team members to consider the susceptibility of the District's financial statements to material misstatements due to fraud
- Make inquiries of management and other District staff
- Evaluate unusual or unexpected relationships identified by analytical procedures

### *Assistance to be Provided by District Staff*

In order to perform an effective and efficient audit, we will rely on District staff to prepare reconciling and back-up schedules, as well as retrieve back-up documents as necessary. Management level employees will also be relied upon to answer various audit questions and explain particular variances as they arise. Staff and management will be allowed necessary time to comply with our audit requests for documents; our staff will always be available to answer any questions District staff may have on documents or schedules requested.

## **2. Execute the Audit Plan**

After obtaining a thorough understanding of the District, the audit team will perform the majority of transaction testing and complete audit requirements during the execution of the audit plan. During this segment of the audit, we will:

- Obtain third party confirmations
- Test account balances and details
- Perform analytical procedures
- Test transactions and controls
- Test compliance with applicable laws and regulations

### *Computer Assisted Audit Techniques*

Computer Assisted Audit Techniques are used to automate and simplify the data analysis process. NH&M uses IDEA Data Analysis Software which allows us to extract and look at data from different angles to gain greater insight into the District's operations. The IDEA software can accept electronic records from virtually any bookkeeping/financial accounting system. With the help of IDEA we can quickly select a statistically valid sample of transactions on which to base our audit, evaluate general ledger accounts and journal entries, and even detect fraud. We do this work from our office, saving your staff time and inconvenience.

### *Communications*

Our firm's working relationship with the District will stress communication and prompt discussion of all important matters as they arise. We will report at least bi-weekly to the District on the status of any potential audit adjustments, so that the District may have adequate opportunity to investigate, gather information, and respond as necessary. If necessary, the partner and manager in charge will meet with the District representatives on any material matters that could affect the financial position or results of operations and will attend the audit committee meeting and Board meetings, on an as needed basis, for discussion of the audit reports as deemed necessary by the District.

We maintain open communication with clients and respond within 24 hours to requests for assistance with, or information on, accounting and other reporting matters. We encourage clients to call year-round to discuss questions or concerns as they arise, at no additional charge.

## **3. Completion and Reporting**

The final step in the audit process is the completion and reporting segment. During this segment all audit documentation will be reviewed by the partners to ensure that the testing performed supports the conclusions reached. This stage also includes preparing the financial statements in accordance with auditing and firm standards.



The final segment will include, but is not limited to the following:

- Perform final analytical procedures
- Review draft financial statements and prepare draft reports for the District to review
- Discuss audit findings with management
- Conduct an exit conference with District management and/or audit committee
- Present the audit report to the District Board

#### *Management Letter Philosophy*

We are required to comply with certain professional standards regarding reporting on internal control, compliance, illegal acts, and errors and irregularities. In addition, it is our firm's philosophy to assist our clients in improving their accounting policies and procedures. We do not recommend change for the sake of change. Our recommendations will focus on the effectiveness and efficiency of the operations and financial reporting of the District. We will not suggest any change if it is not practical and cost effective.

#### *Reports*

Following the completion of the audit, we will issue the following reports:

- A. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
- B. A report on internal control structure based on the auditor's understanding of the control structure and assessment of control risk.
- C. Reports on compliance with applicable laws and regulations.
- D. A report to management (management letter).
- E. A report on compliance with Section 218.415, Florida Statutes
- F. An immediate, written report of all irregularities and illegal acts discovered.

In the required report(s) on internal controls, we will communicate any significant deficiencies found during the audit. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control. Significant deficiencies that are also material weaknesses will be identified as such in the report. The report on compliance will include all material instances of noncompliance.



## Schedule of Fees

Total price for auditing services for Marsh Harbour Community Development District:

Year 1 (fiscal year ended 09/30/23)	\$3,400
Year 2 – 2024	\$3,500
Year 3 – 2025	\$3,600
Year 4 – 2026, Option Year	\$3,600
Year 5 – 2027, Option Year	\$3,600

The total annual fee includes all direct and indirect costs, including out-of-pocket expenses. The Price Proposal assumes that no significant audit adjustments will be necessary and no significant deficiencies in internal control or significant non-compliance will be noted. Invoices for audit services will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm's policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full.

### Schedule of Professional Fees for Non-Audit Additional Services

Nowlen, Holt & Miner, P.A. encourages our clients to call year-round with questions they may have relating to their financial statements or new standards that may arise. It is Nowlen, Holt & Miner, P.A.'s policy not to charge an additional fee for routine advice. We will only bill the District for services provided outside the scope of the audit or for special projects. Fees for services provided outside the scope of the audit will be billed at the quoted hourly rates as follows:

Classification	Hourly Rates
Partner	\$195
Manager	\$160
Supervisor	\$150
Senior	\$120
Staff	\$110
Other (Para-professional)	\$ 65



## APPENDIX A

### PROFESSIONAL RESOURCES/U.S. CITIES

**CPAmerica International, Inc.**

As described in the proposal, CPAmerica International is an association of accounting firms with offices and professionals in more than 130 countries around the world. CPAmerica International, in partnership with Crowe Horwath International, provides our firm with access to limitless world-wide accounting and consulting services and expertise. The following pamphlets depict in further detail CPAmerica's mission, services, activities and locations.



# The CPAmerica International *Advantage*

## The best of both worlds for clients

- **Personalized service of a local firm**
- **Knowledge and resources of a global association**

The power and resources of a strong national association are not just the domain of multinational corporations.

There is another choice ... a very attractive choice.

CPAmerica International is one of the world's largest associations of independent CPA firms. It might surprise you to know that through our firm's affiliation with CPAmerica, we are able to offer you comparable services to anything a national firm can offer ... and often more.

The firms of CPAmerica are ethics-driven, local firms that have significant presence in their communities. They're on a first-name basis with their clients. They pride themselves on providing honesty, hard work and solutions that make sense.

The clients of CPAmerica firms receive the best of both worlds – the regional knowledge and sincere concern of a local firm coupled with the vast resources and experience of a progressive worldwide association. For you, this means we will meet all of your unique financial management challenges – no matter how large or small.

As a member of one of the largest associations of CPA firms in the world, our firm has instant online access to the expertise and resources of nearly 2,600 CPAs at more than 80 large, independent firms across America.

In addition, we have the ability to communicate with more than 28,000 CPAs and consultants around the world through CPAmerica's strategic alliance with Crowe Horwath International.

These affiliations enable us to bring powerful solutions to meet all of your needs, without costly overhead and bureaucracy. We pass that savings on to you.



## Our firm and CPAmerica ... working together for you

Whether you're looking for business and financial advice, estate planning, management consulting or a host of other accounting and financial services, the strength of CPAmerica is working for you. Many CPAmerica advisers are among the top in their fields in the nation.

- Tax consultation on state, national and international issues
- Access to business and management consultation on a worldwide scale
- Knowledge of the unique requirements of tax-exempt organizations
- Advice on new and pending tax legislation
- Availability of business valuation experts with knowledge of your industry
- Access to professionals with solid expertise in mergers and acquisitions
- Advice from professionals with industry-specific knowledge in a broad range of fields
- Consultation on strategic planning for your business
- Assistance with establishing internal controls for your company
- Assurance and accounting services
- Individual services





# We have all you really want from your CPA firm

When it comes right down to it, what do you really want from your accounting firm?  
If you're like most businesses, there are four essential elements:

- A high level of personal attention
- Professional knowledge pertinent to your business
- Solutions that work and meet your needs
- Reasonable fees



A local firm – one with strong ties in your community – that also has national and international connections is by far the most capable of delivering those four necessities.

Our local firm is in the position to provide you with everything you really want from your CPA:

- We listen to you.
- We get to know you and your organization.
- We offer you insights and creative recommendations.
- We take immediate action to meet your needs.
- We make the extra effort for you.
- We understand your industry.
- We connect you with national and international expertise from our association.
- We always follow through for you.
- We have experienced professionals who will be there for you over the long term.
- We work as a team for you.
- We have reasonable fees – we give you excellent value.

# Put the talents of thousands to work for you

The client base of CPAmerica firms is diverse. Association members across the country have a proven track record in assisting thousands of clients to solve their most complex financial management issues.

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➤ Nonprofit organizations	5,400 clients	➤ Government agencies	800 clients
➤ Healthcare	5,200 clients	➤ Securities dealers/investment companies	550 clients
➤ Professionals (attorneys, engineers, architects, etc.)	5,100 clients	➤ Automobile dealerships	400 clients
➤ Construction contractors	4,300 clients	➤ Utilities (including telephone companies)	350 clients
➤ Retail trades	4,000 clients	➤ Franchisers	200 clients
➤ Agriculture, livestock, forestry	2,900 clients	➤ Lending institutions	100 clients
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INTERNATIONAL  
Crowe Horwath International



# Accounting Organizations

## U.S. and World Ranking

### CPAmerica International/Crowe Horwath International

#### U.S. Ranking

RANK	Name	Network or Alliance	REVENUE (\$m)	PARTNERS	EMPLOYEES	OFFICES
5	BDO	N/A	\$ 2,900.0	446	5,383	63
6	RSM & McGladrey Alliance	N/A	\$ 2,688.6	1,683	14,302	274
7	LEA Global	A	\$ 2,066.2	1,343	10,390	210
8	Praxity	A	\$ 2,064.6	1,182	10,219	127
9	CPAmerica/Crowe Horwath Intl.	N/A	\$ 1,600.0	1,275	8,269	191
10	Grant Thornton International	N	\$ 1,480.6	565	7,497	58
11	Nexia International	N	\$ 1,467.6	918	7,633	99
12	Allinial Global	A	\$ 1,460.0	1,588	9,167	227
13	Baker Tilly International	N	\$ 1,318.9	892	6,641	106
14	Moore Stephens International	N/A	\$ 1,131.3	822	5,412	106
15	PrimeGlobal	A	\$ 908.1	567	4,847	132

#### World Ranking

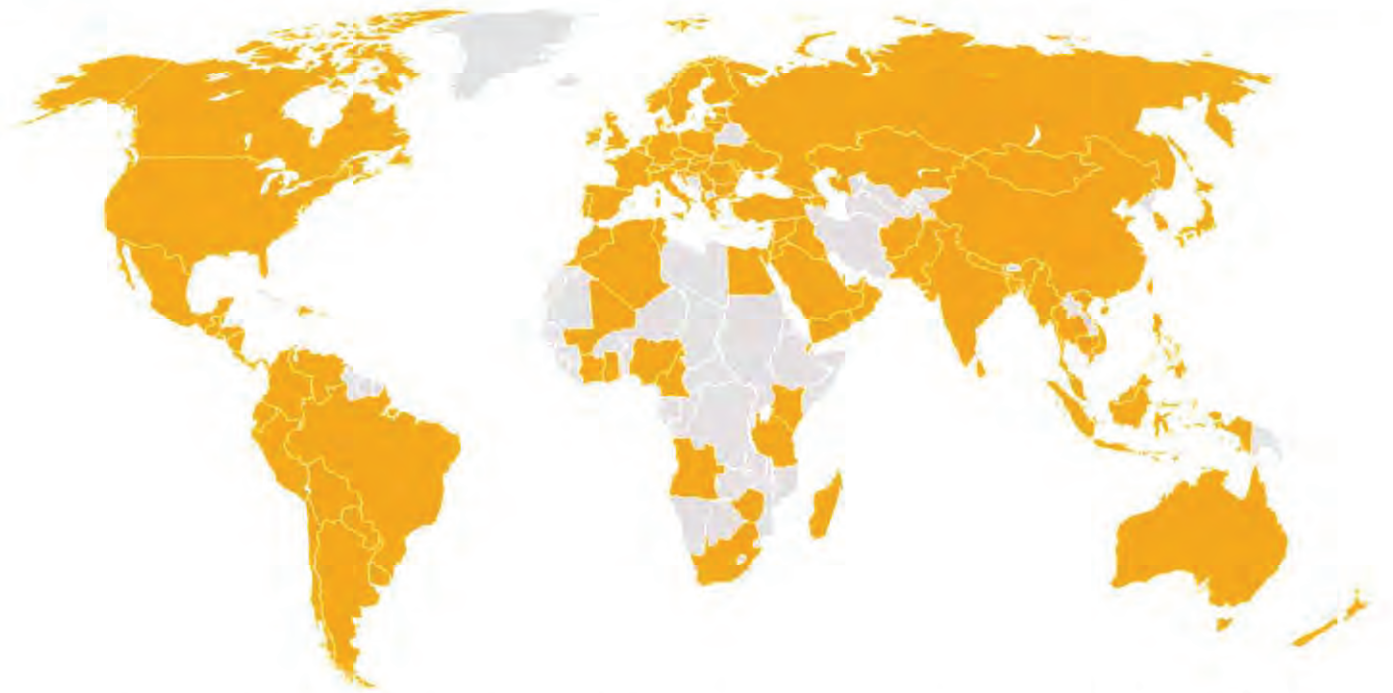
RANK	Name	Network or Alliance	REVENUE (\$m)	PARTNERS	EMPLOYEES	OFFICES
5	BDO	N/A	\$ 7,303.9	5,413	64,303	1,408
6	RSM International	N/A	\$ 4,641.4	3,384	38,353	763
7	Grant Thornton International	N	\$ 4,632.8	3,087	42,204	733
8	Praxity	A	\$ 4,487.1	3,291	39,064	633
9	Baker Tilly International	N	\$ 3,807.0	2,729	27,986	745
10	CPAmerica/Crowe Horwath Intl.	N/A	\$ 3,506.7	3,699	33,207	752
11	Nexia International	N	\$ 3,082.7	2,587	24,781	565
12	LEA Global	A	\$ 3,022.9	2,270	23,014	618
13	Moore Stephens International	N/A	\$ 2,659.9	2,727	27,613	657
14	GGI	A	\$ 2,311.0	1,916	17,422	701
15	Kreston International	N	\$ 2,045.2	1,667	21,715	663

Based on 2015 figures from *International Accounting Bulletin*



# On The Map

## CPAmerica International/Crowe Horwath International



Through its membership in Crowe Horwath International, CPAmerica is affiliated with more than 200 independent accounting and advisory services firms in more than 130 countries around the world.

Afghanistan	China	Ireland	Mongolia	Slovenia
Albania	Colombia	Israel	Morocco	South Africa
Algeria	Costa Rica	Italy	Myanmar	Spain
Andorra	Croatia	Ivory Coast	Nepal	Sri Lanka
Angola	Cyprus	Japan	Netherlands	South Korea
Argentina	Czech Republic	Jersey	New Zealand	Sweden
Armenia	Denmark	Jordan	Nicaragua	Switzerland
Australia	Dominican Republic	Kazakhstan	Nigeria	Syria
Austria	Ecuador	Kenya	Norway	Taiwan ROC
Azerbaijan	Egypt	Kuwait	Oman	Tajikistan
Bahamas	El Salvador	Latvia	Pakistan	Tanzania
Bahrain	Estonia	Lebanon	Palestine	Thailand
Bangladesh	Ethiopia	Libya	Panama	Tunisia
Barbados	Finland	Liechtenstein	Paraguay	Turkey
Belarus	France	Lithuania	Peru	Ukraine
Belgium	French Polynesia	Luxembourg	Philippines	United Arab Emirates
Belize	Georgia	Macau	Poland	United Kingdom
Bolivia	Germany	Madagascar	Portugal	Uruguay
Brazil	Greece	Malaysia	Puerto Rico	Uzbekistan
Brunei Darussalam	Guatemala	Maldives	Qatar	Venezuela
Bulgaria	Honduras	Mali	Romania	Vietnam
Cameroon	Hong Kong	Malta	Russia	Yemen
Cambodia	Hungary	Mauritania	Saudi Arabia	Zimbabwe
Canada	India	Mauritius	Serbia	
Caymen Islands	Indonesia	Mexico	Singapore	
Chile	Iraq	Moldova	Slovakia	



**ATTACHMENT A**

**NOTICE ANNOUNCING THE REQUEST FOR PROPOSALS**

## **MARSH HARBOUR COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Marsh Harbour Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal years ending September 30, 2023, September 30, 2024, and September 30, 2025, with an option for an additional two year renewal. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District was formed in 2005 and encompasses approximately 35.84 acres in Palm Beach County. In 2005 there were special assessment bonds issued in the amount of \$3,855,000 which financed all or a portion of certain public infrastructure improvements within the District. The Bonds were refinanced in 2015. Additional information about the District is available upon request.

All applicants must be duly licensed under Chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy (Yellow Book). Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General. Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager. Interested firms should submit two (2) copies and one (1) digital copy of their qualifications, and any other supporting documentation to Marsh Harbour Community Development District, c/o Special District Services, Inc., 2501A Burns Road, Palm Beach Gardens, Florida 33410 on or before 4:00 p.m. on August 29, 2023 in an envelope marked on the outside "Auditing Services- Marsh Harbour Community Development District". Proposed Audit Fees must be good for a period of not less than 90 days. Questions should be directed to the District Manager at 561-630-4922 or toll free at 1-877-737-4922. The District reserves the right to reject all or portions of the submittals. All costs to prepare the proposals shall be at the proposer's expense.



## **ATTACHMENT B**

### **INSTRUCTIONS TO PROPOSERS**

**MARSH HARBOUR COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Years 2022/2023, 2023/2024 and 2024/2025  
With Two Year Option (2025/2026 and 2026/2027)  
Palm Beach County, Florida**

**MARSH HARBOUR COMMUNITY DEVELOPMENT DISTRICT  
AUDITOR SELECTION INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than August 29, 2023 at 4:00 p.m., at the offices of District Manager, located at 2501A Burns Road, Palm Beach Gardens, Florida 33410.

**SECTION 2. FAMILIARITY WITH THE LAW.** By submitting a proposal, the Proposer is affirming its familiarity and understanding with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

**SECTION 3. QUALIFICATIONS OF PROPOSER.** The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

**SECTION 4. REJECTION OF PROPOSAL.** Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit two (2) copies of the Proposal Documents and one digital copy, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “Auditing Services – Marsh Harbour Community Development District” on the face of it.

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. After proposals are opened by the District, no proposal may be withdrawn for a period of ninety (90) days.



**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

**SECTION 8. PROPOSAL.** In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

**SECTION 10. CONTRACT AWARD.** Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of District’s limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

**SECTION 12. MISCELLANEOUS.** All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes or each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.

**SECTION 13. PROTESTS.** Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after receipt of the Request for Proposals and Evaluation Criteria or other contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Request for Proposals, Evaluation Criteria, or other contract documents.

**SECTION 14. EVALUATION OF PROPOSALS.** The criteria to be used in the evaluation are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

**SECTION 15. REJECTION OF ALL PROPOSALS.** The District reserves the right to reject any and all bids, with or without cause, and to waive technical errors and informalities, as determined to be in the best interests of the District.



## ATTACHMENT C

### EVALUATION CRITERIA SHEET

**MARSH HARBOUR COMMUNITY DEVELOPMENT DISTRICT  
AUDITOR SELECTION  
EVALUATION CRITERIA**

**1.     *Ability of Personnel (10 Points).***

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; evaluation of existing work load; proposed staffing levels, etc.)

**2.     *Proposer's Experience (10 Points).***

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of Proposer, etc.)

**3.     *Understanding of Scope of Work (10 Points).***

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

**4.     *Ability to Furnish the Required Services (10 Points).***

Present ability to manage this project and the extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (E.g. the existence of any natural disaster plan for business operations).

**5.     *Price (10 Points).***

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.