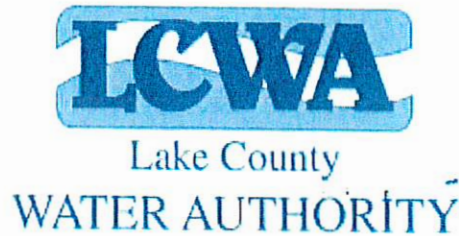


MODIFICATION OF CONTRACT

Modification Number: Two (2) Effective Date: 1/31/2024	Contract Number: 2020-06 (24-W24) Title: <u>Annual Government Auditing Services</u> Effective Date: July 9, 2020
Contracting Officer: Sandra Rogers E-mail: Sandra.Rogers@LakeCountyFL.gov Telephone Number: 352-343-9832	Contractor Name and Address: Name: MSL, P.A. Address: 255 S. Orange Avenue, Suite 600 City: Orlando, Florida 32801 ATTENTION: Joel A. Knopp
Issued By: <div style="text-align: center;"> Procurement Services Lake County Administration Building 315 W. Main St., Suite 416 Tavares, Florida 32778-7800 </div>	
INSTRUCTIONS: Contractor shall sign Signature Block showing acceptance of the below written modification and <u>return this form to Procurement Services within ten (10) days after receipt</u> . Once fully executed, a copy of this modification will be returned to the Contractor to attach to the original Contract.	
DESCRIPTION OF MODIFICATION: Contract modification to make the following changes to original agreement: A. By notice dated January 31, 2024, the Lake County Water Authority (LCWA) was requested to recognize assignment of contract 2020-06 (24-W24) from MSL CPAs and Advisors to the vendor identified above. This assignment was found to be unobjectionable by the LCWA. This modification serves as formally recognizing the transfer of responsibilities. B. Extend agreement for FY2024 auditing period, to expire on or before September 30, 2025, at a cost not to exceed \$14,000. C. The terms and conditions of the original contract remain unchanged.	
CONTRACTOR SIGNATURE BLOCK Signature: <u>Joel A. Knopp</u> Print Name: <u>Joel A. Knopp</u> Title: <u>Shareholder</u> Date: <u>8/20/2024</u> E-mail: <u>jknopp@mslcpa.com</u> Secondary E-mail: _____	LCWA SIGNATURE BLOCK Signature: <u>B. Bonilla</u> Print Name: <u>Bobby Bonilla</u> Title: <u>Executive Director, Parks & Water Resources</u> Date: <u>9-5-24</u>
Distribution: Original – Bid File Copy – Contractor Contracting Officer	



MODIFICATION OF CONTRACT

Modification Number: One (1) Effective Date: 9/20/2023	Contract Number: 2020-06 Title: Annual Governmental Auditing Services Effective Date: July 9, 2020
Contracting Officer: Ronald A. Falanga E-mail: Ronald.Falanga@LakeCountyFL.gov Telephone Number: 352-343-9424	Contractor Name and Address: Name: MSL CPAs and Advisors Address: 255 S. Orange Drive, Suite 6000 City: Orlando, Florida 32801 ATTENTION: Joel A. Knopp or William Blend
Issued By: <div style="text-align: center;"> Procurement Services Lake County Administration Building 315 W. Main St., Suite 416 Tavares, Florida 32778-7800 </div>	
INSTRUCTIONS: Contractor shall sign Signature Block showing acceptance of the below written modification and <u>return</u> this form to Procurement Services within ten (10) days after receipt. Once fully executed, a copy of this modification will be returned to the Contractor to attach to the original Contract.	
DESCRIPTION OF MODIFICATION: This Modification Number One to Contract 2020-06 exercises the final one-year extension at a cost of \$15,500 with no other changes or modifications.	
CONTRACTOR SIGNATURE BLOCK Signature: <u>Joel A. Knopp</u> Print Name: <u>Joel A. Knopp</u> Title: <u>Shareholder</u> Date: <u>9/21/2023</u> E-mail: <u>jknopp@mslcpa.com</u> Secondary E-mail: _____	LCWA SIGNATURE BLOCK Signature: <u>Bobby Bonilla</u> Print Name: <u>Bobby Bonilla</u> Title: <u>Executive Director, Parks & Water Resources</u> Date: <u>9-20-23</u>
Distribution: Original - Bid File Copy - Contractor Contracting Officer	

AGREEMENT

**AN AGREEMENT BETWEEN THE
LAKE COUNTY WATER AUTHORITY
AND
MSL CPAs and Advisors
For Annual Governmental Auditing Services**

THIS AGREEMENT, entered into as of this 9 day of July, 2020 by and between MSL CPAs and Advisors, authorized to do business in the State of Florida, hereinafter called "MSL CPAs", and the Lake County Water Authority, an independent Special District and public corporation in Lake County, Florida, hereinafter called "AUTHORITY".

WITNESSETH:

Whereas the AUTHORITY desires to engage the professional services of an independent certified public accounting firm (licensed in the State of Florida), to perform the annual financial audit and appropriate state financial reports for years ending September 30, 2020, 2021, and 2022, with two (2) options for one (1) year extensions.

Whereas the AUTHORITY has publicly submitted a Request for Proposals (RFP# 2020-06), publicly opened on June 19, 2020, at 4:00 p.m.

Whereas the AUTHORITY desires to engage MSL CPAs to provide these services as a qualified certified public accounting firm.

NOW, THEREFORE, the parties hereto listed above do mutually agree as follows:

1. MSL CPAs shall provide and furnish all necessary materials, transportation, and labor required to successfully complete the governmental audit as outlined in Attachment 1, **REQUEST FOR PROPOSALS & DOCUMENTS**, dated May 15, 2020.

2. MSL CPAs shall perform all services expeditiously and in a manner that is consistent with professional skill and care.

3. MSL CPAs shall comply with all the terms and conditions of this Agreement associated with the governmental audit for the AUTHORITY on or before February 15, 2021 for FY 2020, and on or before February 15th of each succeeding year covered by this Agreement. Failure to complete the work within the time specified shall invoke the penalties described in **SPECIAL TERMS AND CONDITIONS, Liquidated Damages**.

4. AUTHORITY is aware that there exist certain conditions not under the direct control of MSL CPAs that could cause MSL CPAs delays in completing the audit by the specified deadlines. MSL CPAs will be responsible to notify each other in writing if any such delays occur. If such postponement should occur and the completion date of the audit should be delayed, MSL CPAs will be given an extension based on the actual number of working days that the access or materials were delayed beyond the February 15th completion dates specified in paragraph 3. The actual number of extension days will be provided to MSL CPAs in writing by the AUTHORITY.

5. AUTHORITY shall pay MSL CPAs for services rendered in accordance with the terms and conditions in the amount of:

1. Fee to Provide Annual Auditing Services to include items indicated in specification.

FY 2020 \$14,000

FY 2021 \$14,500

FY 2022 \$15,000

2. Hourly Rates (which may be used to calculate additional work efforts that may be requested

1. Partner \$275.00 per hour
2. Manager \$200.00 per hour
3. Senior \$140.00 per hour
4. Clerical \$100.00 per hour

MSL CPAs will, upon successful completion of each annual audit to the satisfaction of the AUTHORITY, submit to the AUTHORITY an invoice for the actual services rendered. The AUTHORITY shall pay MSL CPAs for the appropriate services within thirty (30) days, as set forth in the above referenced payment terms.

6. AUTHORITY and MSL CPAs both agree that at all times and for all purposes within the scope of this Agreement, the relationship of MSL CPAs to the AUTHORITY is that of independent contractor and not that of employee. No statement contained in the Agreement shall be construed so as to find MSL CPAs an employee of the AUTHORITY, and MSL CPAs shall be entitled to none of the rights, privileges or benefits of AUTHORITY employees.

7. MSL CPAs warrants to the AUTHORITY that it meets all necessary licensing, insurance and workers compensation requirements and that it files all state and federal payroll taxes as required by law.

8. MSL CPAs agrees that it will not contract for or accept employment for the performance of any work or services with any individual, business, corporation or government unit that would create a conflict of interest in the performance of its obligations pursuant to this Agreement with the AUTHORITY.

9. AUTHORITY and MSL CPAs each binds itself and its successors, legal representatives and assigns to the other party to this Agreement, and to the partners, successors, legal representatives, and assigns of such other party, in respect to all covenants of this assign or transfer their interest in this Agreement without the written consent of the other.

10. MSL CPAs agrees that it will not discriminate against any employee or applicant for employment for work under this Agreement because of race, color, religion, sex, age, disability, marital status or national origin, and will take steps to ensure that applicants are employed, and employees are treated during employment, without regard to race, color, religion,

sex, age, disability, marital status or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion, transfer, recruitment advertising, layoff or termination, rates of pay, or other forms of compensation; and selection for training, including apprenticeship.

11. MSL CPAs shall indemnify, defend, save, and hold harmless the AUTHORITY, its officers, employees, agents and instrumentalities, from any and all liability, losses or damages, including attorney's fees and costs of defense, which the AUTHORITY or its officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of action or proceedings of any kind or nature arising out of, relating to, or resulting from, the performance of this Agreement by MSL CPAs or its employees, agents, servants, partners, principals or subcontractors, and/or arising from, out of, or occurring because of, acts or omissions of actions by MSL CPAs, its agents, servants, employees, principals or subcontractors, while in the performance of the provisions of this Agreement during the life hereof, or thereafter as directly or indirectly connected with said Agreement. MSL CPAs shall pay all claims and losses in connection therewith, and shall investigate and defend all claims, suits or actions of any kind of nature in the name of the AUTHORITY, where applicable, including appellate proceedings, and shall pay all costs, judgments and attorney's fees that may be incurred thereon.

12. MSL CPAs acknowledges and agrees that the AUTHORITY is a governmental agency subject to Chapter 119, Florida Statutes, regarding access to public records, and that MSL CPAs must comply with public records laws, as described at Section 119.0701, Florida Statutes, for retention of and public access to public records, nondisclosure of exempt or confidential records, except as authorized by law, transfer of public records at no cost to the AUTHORITY at termination of this Agreement, and destruction of duplicate exempt or confidential records. All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years after conclusion of the Agreement, or as required by law, unless MSL CPAs is notified in writing by the AUTHORITY of the need to extend the retention period. MSL CPAs will be required to make working papers available, upon request to: Federal and State cognizant agencies, successor auditors or other official designees of the AUTHORITY.

13. MSL CPAs and each sub-contractor providing services under this Agreement will be required to procure and maintain, at its own expense, and without cost to the AUTHORITY, until final acceptance by the AUTHORITY or all work covered by this Agreement, the following types of insurance. The policy limits required are to be considered minimum amounts.

General Liability Insurance policy on forms no more restrictive than the latest edition of the Occurrence Form Commercial General Liability policy (CG 00 01) of the Insurance Services Office or equivalent without restrictive endorsements, with the following minimum limits and coverage:

Each Occurrence

Each Occurrence/General Aggregate	\$500,000/500,000
Products-Completed Operations	\$500,000

Personal & Adv. Injury	\$500,000
Fire Damage	\$50,000
Medical Expense	\$5,000
Contractual Liability	Included

Automotive Liability Insurance which includes coverage for all owned, non-owned and rented vehicles with a \$300,000 combined single limit for each occurrence.

Workers' Compensation Insurance based on proper reporting of classification codes and payroll amounts in accordance with Chapter 440, Florida Statutes, and/or any other applicable law requiring workers' compensation (Federal, Maritime, etc.). If not required by law to maintain workers compensation insurance, the vendor must provide a notarized statement that if he or she is injured; he or she will not hold the AUTHORITY responsible for any payment or compensation.

Employers Liability Insurance with the following minimum limits and coverage:

Each Accident	\$100,000
Disease-Each Employee	\$100,000
Disease-Policy Limit	\$500,000

Sub-Contractor's Insurance shall be verified by the Contractor and the AUTHORITY before Contractor permits them to commence work on the project.

Professional Liability and/or specialty insurance (medical malpractice, engineers, architect, accountant, consultant, environmental, pollution, errors and omissions, etc. insurance as applicable) with minimum limits of \$500,000 and annual aggregate of \$1,000,000.

The Lake County Water Authority, and the Lake County Water Authority Board of Trustees, shall be named as additional insured.

The certificate(s) of insurance shall provide for a minimum of thirty (30) days prior written notice to the AUTHORITY of any change, cancellation, or nonrenewal of the provided insurance. It is the vendor's specific responsibility to ensure that any such notice is provided within the stated timeframe to the certificate holder.

If it is not possible for the Vendor to certify compliance, on the certificate of insurance, with all of the above requirements, then the Vendor is required to provide a copy of the actual policy endorsement(s) providing the required coverage and notification provisions.

Certificate(s) of insurance shall identify the applicable solicitation (ITB/RFP/RFQ) number in the Description of Operations section of the Certificate.

Certificate holder shall be:

LAKE COUNTY WATER AUTHORITY, AND THE LAKE COUNTY WATER
AUTHORITY BOARD OF TRUSTEES.
27351 S.R. 19
TAVARES, FL 32778-4251

Certificate(s) of insurance shall evidence a waiver of subrogation in favor of the AUTHORITY, that coverage shall be primary and noncontributory, and that each evidenced policy includes a Cross Liability or Severability of Interests provision, with no requirement of premium payment by the AUTHORITY.

The Vendor shall be responsible for subcontractors and their insurance. Subcontractors are to provide certificate(s) of insurance to the prime vendor evidencing coverage and terms in accordance with the Vendor's requirements.

All self-insured retentions shall appear on the certificate(s) and shall be subject to approval by the AUTHORITY. At the option of the AUTHORITY, the insurer shall reduce or eliminate such self-insured retentions, or the vendor or subcontractor shall be required to procure a bond guaranteeing payment of losses and related claims expenses.

The AUTHORITY shall be exempt from, and in no way liable for, any sums of money, which may represent a deductible or self-insured retention in any insurance policy. The payment of such deductible or self-insured retention shall be the sole responsibility of the vendor and/or sub-contractor providing such insurance.

Failure to obtain and maintain such insurance as set out above will be considered a breach of contract and may result in termination of the contract for default.

14. AUTHORITY and MSL CPAs both agree that any alterations, amendments, deletions, or waivers of the provisions of this Agreement shall be valid only when reduced to writing and duly signed by both parties.

15. This Agreement embodies the whole understanding of the parties. There are no promises, terms, conditions, or obligations other than those contained herein; and this Agreement shall supersede all previous communications, representations, or Agreements, either verbal or written, between the parties hereto. It is understood and agreed that Attachment 1, **REQUEST FOR PROPOSALS & DOCUMENTS**, dated May 15, 2020, including the **RFP FORM**, attached hereto and incorporated herein by reference, shall be part of this Agreement as if reproduced in whole herein. In case of a conflict between this Agreement and the RFP Specifications, it will be the terms and provisions of this Agreement that shall govern.

16. AUTHORITY may at any time, give written notice to MSL CPAs to terminate this agreement in whole or part, either for the AUTHORITY'S convenience or because of the failure of MSL CPAs to fulfill its Agreement obligations.

- (A) Upon receipt of such notice, MSL CPAs shall:
 - (I) immediately discontinue all services affected (unless the notice directs otherwise).
 - (II) deliver to the AUTHORITY all materials and other such information as may have been accumulated or produced by MSL CPAs in the performance of this Agreement, whether completed or in process of completion.
- (B) If the termination is for the convenience of the AUTHORITY, MSL CPAs shall be paid compensation for services performed to the date of termination.
- (C) If the termination is due to the failure of MSL CPAs to fulfill its Agreement obligation, the AUTHORITY may take over the work and prosecute the same to completion by Agreement or otherwise. In such case, MSL CPAs shall be liable to the AUTHORITY for reasonable additional costs occasioned to the AUTHORITY thereby. MSL CPAs shall not be liable for such additional costs beyond the control and without the fault or negligence of MSL CPAs.
- (D) If, after notice of termination for failure to fulfill Agreement obligations, it is determined that MSL CPAs had not so failed, the termination shall be deemed to have been effected for the convenience of the AUTHORITY.
- (E) The rights and remedies of the AUTHORITY provided in this section are in addition to any other rights and remedies provided by law or under this Agreement.

17. If the AUTHORITY incurs any expense in enforcing the terms of the Agreement, whether suit be brought or not, MSL CPAs agrees to pay all such costs and expenses, including but not limited to, court costs, interest and reasonable attorney's fees.

18. This agreement shall be governed by the Laws of Florida. Venue for any Court proceedings or litigation shall be in the County or Circuit Court in Lake County, Florida.

[signatures on following page]

IN WITNESS WHEREOF, the AUTHORITY and MSL CPAS have executed this Agreement as of the date first written above.

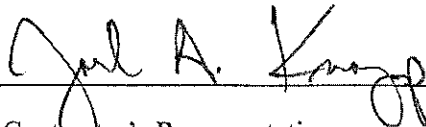
LAKE COUNTY WATER AUTHORITY



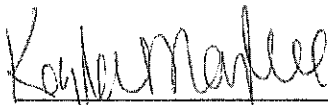
Chairman, Lake County Water Authority

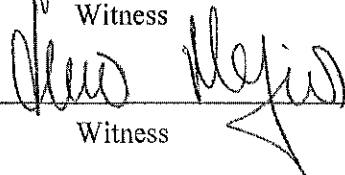
Attest:

MSL CPAs AND ADVISORS



Contractor's Representative



Witness


Witness



Lake County WATER AUTHORITY

Ben Garcia, Interim Exec. Dir. Gary J. Cooney, Secretary - Treasurer

27351 SR 19 • Tavares, Florida 32778-4251 • (352) 324-6141 • Fax (352) 324-6364 • email: info@lcwa.org • www.lcwa.org

April 12, 2022

Stone & Gerkin, PA
Kevin Stone
4850 N. Highway 19A
Mount Dora, FL 32757

Dear Mr. Stone,

Our auditors, MSL CPA's and Advisors, are conducting an audit of our financial statements at September 30, 2021 and for the period then ended. This letter will serve as our consent for you to furnish to our auditors all the information requested herein. Accordingly, please provide to them the information requested below involving matters with respect to which you have been engaged and to which you have devoted substantive attention on behalf of the Lake County Water Authority (LCWA) in the form of legal consultation or representation.

Pending or Threatened Litigation, Claims, and Assessments (excluding unasserted claims and assessments)

Please prepare a description of all material pending or threatened litigation, claims, and assessments (excluding unasserted claims and assessments). Materiality for purposes of this letter includes items involving amounts exceeding \$25,000 individually or in the aggregate. The description of each case should include:

- 1) the nature of the litigation;
- 2) the progress of the case to date;
- 3) how management of the LCWA is responding or intends to respond to the litigation; e.g., to contest the case vigorously or to seek an out-of-court settlement; and
- 4) an evaluation of the likelihood of an unfavorable outcome and an estimate, if one can be made, of the amount or range of potential loss.

Also, please identify any pending or threatened litigation, claims, and assessments with respect to which you have been engaged but as to which you have not devoted substantive attention.

Unasserted Claims and Assessments

We have represented to our auditors that there are no unasserted possible claims or assessments that you have advised us are probable of assertion and must be disclosed in accordance with *FASB Accounting Standards Codification 450, Contingencies*.

We understand that, whenever, in the course of performing legal services for us with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, if you have formed a professional conclusion that we should disclose or consider disclosure concerning such possible claim or assessment, as a matter of professional responsibility to us, you will so advise us and will consult with us concerning the question of such disclosure and the applicable requirements of *FASB Accounting Standards Codification 450*,

BOARD OF TRUSTEES

District One
Marty Proctor

District Two
Trampis Bonlorn

District Three
Tyler Brandeburg

District Four
Butch Hendrick

District Five
Rick Donohue

At-Large
Courtney Stokes

At-Large
Keith A. Farner

April 12, 2022

Page 2 of 2

Contingencies (excerpts of which can be found in the ABA's *Auditor's Letter Handbook*). Please specifically confirm to our auditors that our understanding is correct.

Response

Your response should include matters that existed as of September 30, 2021, and during the period from that date to the effective date of your response. Please specify the date of your response if it is other than the date of reply.

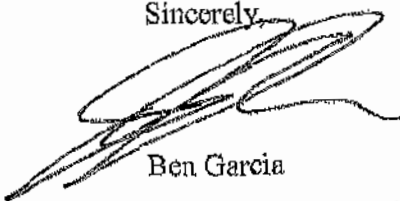
Please specifically identify the nature of, and reasons for, any limitations on your response.

Our auditors expect to have the audit completed no later than April 20, 2022. They would appreciate receiving your reply by that date. You may also be requested to provide updates to your written response at a later date. We authorize you to respond to a request for updates made directly from our auditors in connection with the audit of our financial statements as of September 30, 2021 and for the year then ended. We appreciate your timely response to such requests.

Other Matters

Please also indicate the amount we were indebted to you for services and expenses (billed and unbilled) on September 30, 2021.

Sincerely,

A handwritten signature in dark ink, appearing to read "Ben Garcia", with a stylized, sweeping flourish at the end.

Ben Garcia

Interim Executive Director



CPAs & ADVISORS

PROPOSAL FOR:
Financial Audit Services

Lake County Water Authority

June 19, 2020 4:00 pm

RFP No. 2020-06

PROPOSER:
MSL, P.A.
255 S. Orange Avenue, Suite 600
Orlando, FL 32801

SUBMITTED BY:
Joel Knopp, CPA
Shareholder
jknopp@mslcpa.com
800.683.5401

COPY - COST





CPAs & ADVISORS

Tab A - Pricing/Certifications/Signatures

Lake County Water Authority
Governmental Auditing Services

RFP Number 2020-6
Page 20 of 24

RFP FORM

TO: Lake County Water Authority
27351 SR 19
Tavares, Florida 32778

The undersigned hereby declare that we have carefully examined the specifications to provide **ANNUAL GOVERNMENTAL AUDITING SERVICES**, for which RFPs were advertised to be received on or before **June 19, 2020**, at 4:00 p.m.

1. Fee to Provide Annual Auditing Services to include items indicated in specifications. Please attach an hourly rate sheet along with your proposal. Price will not be the sole or predominant factor in choosing an auditing firm.

FY 2020 \$ 14,000.00
FY 2021 \$ 14,500.00
FY 2022 \$ 15,000.00


2. Hourly Rates (which may be used to calculate additional work efforts that may be requested.)

1. Partner \$ 275.00 per hour
2. Manager \$ 200.00 per hour
3. Senior \$ 140.00 per hour
4. Clerical \$ 100.00 per hour

~~INDIVIDUAL~~ Strike out
~~PARTNERSHIP~~ words not
CORPORATION) applicable

Name of Firm MSL, P.A.

Authorized Agent Joel Knopp
(Type name)

(Signature) 

Title of Person Signing: Engagement Shareholder

Date: _____

Address 255 S. Orange Avenue, Suite 600, Orlando, FL 32801

Telephone: 407-740-5400 Fax: 407-740-0012 E-mail: jknopp@mslcpa.com



Tab C - Other Information

MSL has a 45-year plus history in Florida and has been headquartered in Metro Orlando since its inception.

It should be noted that 100% of MSL's growth has been organic. In other words, we have not grown through acquisitions or mergers. This is natural growth that reflects the high-quality service our Firm provides and our reputation in various business sectors.

MSL is the last of the statewide firms. Other firms have been acquired or merged into larger firms. We consider this an enormous opportunity for our Firm. With offices in Central Florida, Tampa Bay, South Florida, and North Florida, we have the ability to effectively serve clients throughout the state of Florida. Unlike other firms, ALL our decision makers reside here in Florida. This gives us a competitive advantage in delivering services.

MSL also provides services to clients in 20 states and 8 countries. Our memberships in Moore North America and Moore Global have provided significant opportunities for us to advance our practice. With unlimited national and international resources, we are able to service clients virtually anywhere in the United States and dozens of countries around the world.

MSL operates virtually debt free. The Firm maintains some nominal equipment loans/leases, but has no operating debt. The Firm adopts an annual budget, which is ratified by our Board of Directors. This budget is incorporated into our financial management system to ensure strict adherence.

MSL has no known financial issues that will prevent us from providing, implementing, and maintaining the proposed system for the term of the Contract.

MSL is financially stable and has no current or prior bankruptcy proceedings pending as a debtor, or in a reorganization, liquidation, or dissolution proceeding. No trustee or receiver has been appointed over any portion of MSL's property under federal bankruptcy law or any state insolvency law.

We would be pleased to discuss our financial position and financial stability further if you so desire.



CPAs & ADVISORS

PROPOSAL FOR:
Financial Audit Services

Lake County Water Authority

June 19, 2020 4:00 pm

RFP No. 2020-06

PROPOSER:
MSL, P.A.
255 S. Orange Avenue, Suite 600
Orlando, FL 32801

SUBMITTED BY:
Joel Knopp, CPA
Shareholder
jknopp@mslcpa.com
800.683.5401

COPY - TECHNICAL





CPAs & ADVISORS

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CPAs & ADVISORS

Tab A - RFP Coversheet

LAKE COUNTY WATER AUTHORITY REQUEST FOR PROPOSALS & DOCUMENTS

RFP NO: 2020-06

DATE: May 15, 2020

RFP HEADING: Annual Governmental Auditing Services

RFP DUE DATE: 4:00 p.m., June 19, 2020

RFP OPENING: RFPs may be mailed, or hand delivered to the Lake County Water Authority, 27351 SR 19, Tavares, Florida 32778; which will also be the location of the RFP opening. Facsimile (fax) or electronic submissions (e-mail) will not be accepted. **Any RFPs received after the specified time and date of RFP opening will not be considered.** RFPs must be presented in a sealed envelope and identified with the following information in the lower left-hand corner:

RFP NO: 2020-06

OPENING DATE: 4:00 p.m., June 19, 2020

RFP HEADING: Annual Governmental Auditing Services

**ACCEPTABLE
FORMAT:**

Vendors shall complete and return 6 copies of the entirety of this RFP Document, and attach 6 copies of all other information requested in this RFP document, plus one digital copy in PDF format.

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VENDOR IDENTIFICATION

Company Name	Phone Number
MSL, P.A.	(800) 683-5401
E-mail Address	Contact Person
jknopp@mslcpa.com	Joel Knopp



Tab B - Technical Narrative

June 19, 2020

Auditor Selection Committee
Lake County Water Authority
27351 SR 19
Tavares, FL 32778

Dear Members of the Auditor Selection Committee:

MSL, P.A. (MSL) sincerely appreciates the opportunity to provide you with our credentials and capabilities to serve as external auditors to **Lake County Water Authority** (the Authority). We have an outstanding team of government specialists who possess the necessary qualifications and experience to serve as your independent auditors. Our goal is very simple, to provide the Authority with high-quality, responsive service with our best people.

Firm Profile and History

MSL is a Florida corporation that has been in business for over 45 years and has grown to be one of the largest independently owned and operated firms of certified public accountants in the Southeast. We are a nationally recognized CPA firm, serving clients in more than 20 states and eight countries. We have 97 employees and office locations throughout Florida – Central Florida, South Florida, Tampa Bay, and North Florida. Many of our shareholders are nationally recognized specialists in their field of practice.

Florida Governments – are a Cornerstone of the Firm

MSL's Governmental Practice Group (GPG) is one of the Firm's three cornerstones. Many firms use their governmental practice as filler work. At MSL, our governmental practice is one of our premier practice groups. The depth and experience of our Florida GPG is impossible to match. We are highly active on a national level, having served on decision-making committees of the AICPA, as well as building direct relationships with GASB, FGFOA and Florida Auditor General's Office. Each member of our audit team – shareholders, managers, and a dedicated IT team – has substantial experience with governmental entities. Combined, this team has more than 100 years of experience providing auditing, accounting, and consulting services to over one hundred governmental entities, including counties, municipalities, special districts, and authorities.

Examples of MSL's Service, Resources, and Technical Expertise:

- We consistently meet client deadlines and we respond promptly to all client inquiries and requests.
- We provide (at no additional cost) technical support related to all new accounting and reporting pronouncements by our nationally recognized experts who serve on your audit team.
- Communication is vital and is done with all levels of the organization; governance, management and staff. This communication includes reporting financial results, audit issues, future accounting and reporting issues, and other issues that will impact your financial statements and the audit process.

255 South Orange Avenue, Suite 600 • Orlando, FL 32801-3428 • 407.740.5400 • mslcpa.com

- Our Governmental Practice Group (GPG) ensures that our clients are always working with an audit team staffed with highly experienced governmental audit professionals from the Engagement Shareholder through all levels of staff assigned to the engagement.

Local Firm with a National and Statewide Presence

Joel Knopp, your Engagement Shareholder, has over 20 years of governmental auditing, accounting, and consulting experience. Joel is a frequent CPE presenter for the Florida Institute of Certified Public Accountants (FICPA) and Florida Government Finance Officers Association (FGFOA) chapters and also provides a large part of the internal training for our staff. **Bill Blend**, your Technical Review Shareholder, has over 25 years of governmental auditing, accounting, and consulting experience in Florida. He has served on the Technical Accounting and Auditing Committees for both the FICPA and the FGFOA. Bill is one of only a few CPAs in the state qualified by the FICPA to teach their government ethics class, and he is often sought out as a speaker on governmental accounting and auditing subjects around the country. **Alan Ricafort**, your Engagement Manager, has over 10 years of public accounting experience and has extensive experience performing audits, reviews, and compliance work for governmental entities, not-for-profit organizations, and healthcare entities.

Ease of Transition to MSL and Fresh Perspective

MSL will provide the Authority with a fresh look at its financial statements and related operations. Our dedication to the governmental sector includes professional and seasoned staff who are fully familiar with Florida governmental agencies. This makes a transition to MSL simple and efficient. Staff assigned to your engagement have experience in these transitions. We know how to obtain certain audit documentation without any Authority staff involvement. We utilize resources, such as the Authority's website and the Florida Auditor General's website. In addition, we provide initial document requests upon engagement, providing Authority staff ample time to accumulate the data at their convenience. Our fully electronic environment, including a secure website for client data transfers, will ensure minimal work interruption.

We are committed to giving you a high-quality audit, and personalized service, which are the hallmarks of our success.

Our proposal sets out, in detail, the experience of our Firm and team members. We believe that once you have had an opportunity to review our capabilities, you will agree that we are the right firm to serve as your auditor. We know the Authority will be a valued client to MSL. We would like the opportunity to work with you. More importantly, we want the best client service for you and we know we can provide it.

On behalf of MSL and our engagement team, we look forward to serving the Authority. Please feel free to contact me on my personal my cell phone, at (407) 715-0098 or email me at jknopp@mslcpa.com with any questions or comments you may have regarding our proposal.

Sincerely,



Joel Knopp, CPA
Engagement Shareholder
MSL, P.A.



Tab C - Firm Profile Form and Team Composition

Lake County Water Authority
Governmental Auditing Services

RFP Number 2020-6
Page 23 of 24

RFP PROFILE FORM AND TEAM COMPOSITION

1. Proposer's Name & Address MSL, P.A.
255 S. Orange Avenue, Suite 600
Orlando, FL 32801
2. FEIN # 59-3070669 3. Year Firm Was Established 1974
4. Licensed to do business in the State of Florida? ☒ YES ☐ NO
5. Name, Title and Telephone Number of Principal to Contact:
Joel Knopp, Shareholder
(800) 683-5401
6. Address of office to perform work, if different from Item #1:
7. Please list key personnel that your firm will commit to this Water Authority project and attach a copy of each key person's resume:
Joel Knopp
Dan O'Keefe
William Blend
Alan Ricafort; Kayla Mayhue
Jimmy Buddenberg
Fellen Yang; Michal Gurgacz

The foregoing is a statement of facts.

Signature

Joel Knopp

(Typed or printed name)

Date: June 17, 2020

Shareholder

(Title)



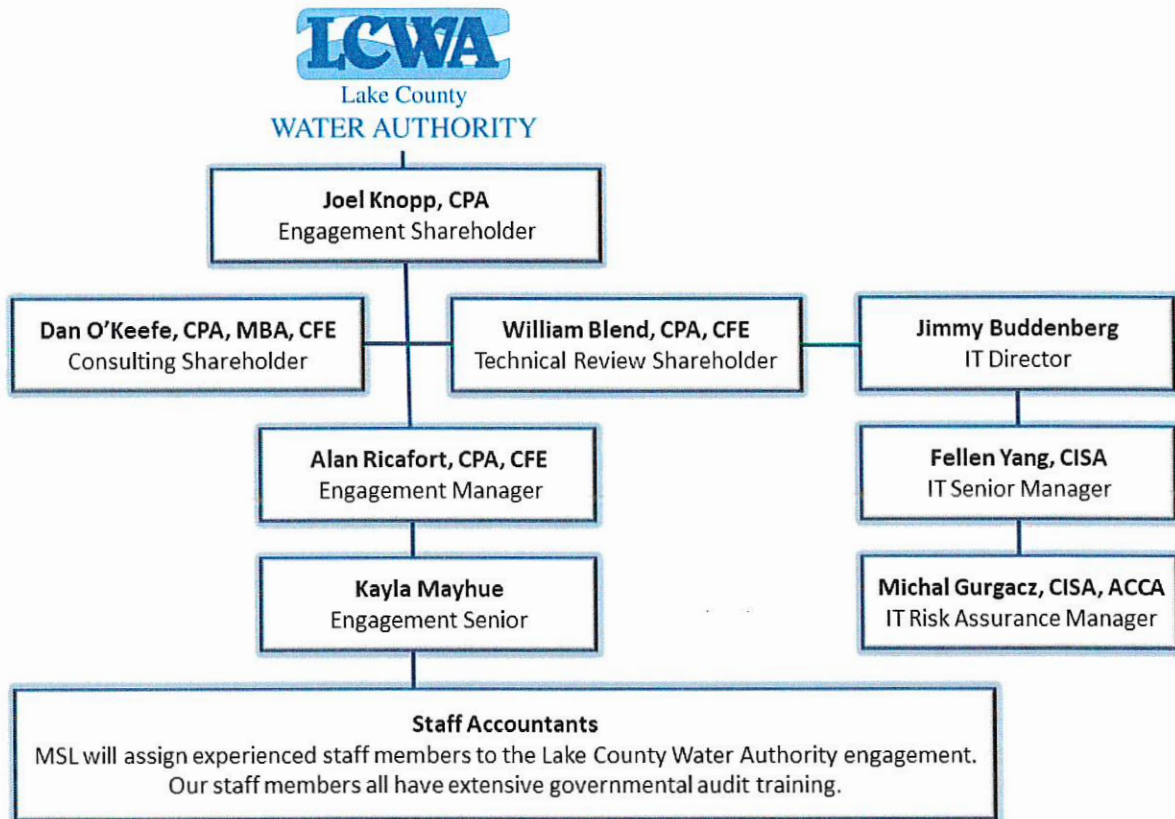
Partner, Supervisory, and Staff Qualifications and Experience

Your governmental audit team is highly experienced in auditing Florida governments, including special districts. **Joel Knopp**, your Engagement Shareholder, has over 20 years of governmental auditing, accounting, and consulting experience. **Joel** serves on the State and Local Government Committee for the FICPA. **Bill Blend**, your Technical Review Shareholder, has over 25 years of governmental auditing, accounting, and consulting experience in Florida. **Bill** serves on the Technical Accounting and Auditing Committees for both the FICPA and FGFOA. **Dan O'Keefe**, your Consulting Shareholder has over 40 years of public accounting, governmental, airport, and not-for-profit experience. **Alan Ricafort**, your Engagement Manager, has over 10 years of public accounting experience, including performing external and internal audits, examinations, reviews, and compliance work for governmental and not-for-profit entities.

Your engagement team has over 100 years of combined experience providing auditing, accounting, and consulting services. As a result of this collective knowledge and experience, your team is uniquely suited to provide you with the highest quality auditing services. We guarantee that all members of your team have Florida **government** experience. You will not need to train our staff.

All of our professional staff, including the auditor in charge of your engagement, meet the educational requirements set forth under Florida Statutes. Specific details of relevant continuing professional education and local governmental audit experience are found in each staff member's résumé. All members of your audit team, including staff, have received training for ethics, as our Firm provides this training in-house. **Bill Blend** teaches the FICPA required *Ethics for Governmental CPAs in Florida* on an annual basis.

Engagement Team Organization Chart



Résumés

Joel Knopp, CPA

Engagement Shareholder

Education and Certifications

- B.S. Degree in Accounting - Eastern University
- C.P.A., Certified Public Accountant - Florida

Professional Memberships and Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- FICPA State and Local Government Committee
- Florida Government Finance Officers Association (FGFOA)

Listing of Relevant CPE Courses:

Annual MSL Governmental Updates
FGFOA Annual Conferences
Federal Financial Reporting
GASB Pension & Financial Reporting
Yellow Book and Green Book
Fraud Waste and Abuse in Government
Ethics for CPAs: Accounting/Auditing Emphasis (Instructor)
GASB Updates
AICPA GAQ Annual Update Webcast
Municipal Bankruptcies and Fiscal Sustainability
Tax-Exempt Debt/Accounting and Auditing Issues
The External Auditor and Fraud (Instructor)

Background - Joel Knopp is a member of the Firm's Governmental Practice Group. Joel has over 20 years of experience in accounting and auditing and works primarily with governmental clients.

Professional Experience - Joel has performed audits on over 40 governmental entities. He has substantial experience in planning, performing, supervising, reviewing, and preparing financial statements related to the audits of governmental entities and not-for-profit organizations subject to *Government Auditing Standards* and federal and state Single Audit requirements.

Joel's previous experience includes work as an audit director for a CPA firm in Virginia, where he managed numerous audits of Virginia local governmental agencies and municipalities. Joel also has extensive experience providing tax consulting and preparation services at the federal and state levels for businesses, not-for-profit organizations, and individuals.

Joel has obtained CPE in excess of 120 hours over the past two years and has met Yellow Book CPE requirements.



CPAs & ADVISORS

Joel Knopp, CPA (Continued)

Engagement Shareholder

Governmental, educational, and other entities served include the following:

Counties

Broward*
Citrus*
Lake*
Martin*
Osceola*
Seminole*
Northampton (VA)*

Municipalities

Altamonte Springs
Casselberry*
Cocoa*
Cocoa Beach*
Dunedin*
Gulfport*
Indian Rocks Beach
Kissimmee*
Leesburg*
Orlando*
Palm Bay*
Sanford*
Tampa*
Tarpon Springs*
Temple Terrace
Venice*
Staunton (VA)*
Town of Iron Gate (VA)
Waynesboro (VA)*
Winchester (VA)*

Special Districts and Authorities

Barefoot Bay Recreation District
Central Florida Expressway Authority
Early Learning Coalition of Flagler/Volusia Counties, Inc.*
East Central Florida Regional Planning Council*
Greater Orlando Aviation Authority*
Lake-Sumter Metropolitan Planning Organization*
MetroPlan Orlando*
Miami-Dade Expressway Authority*
Sanford Airport Authority*
Eastern Shore Community Services Board (VA)*
Northwestern Regional Juvenile Detention Ctr. Comm. (VA)
Staunton Industrial Development Authority (VA)
Valley Community Services Board (VA)*
Waynesboro Industrial Development Authority (VA)
Winchester Industrial Development Authority (VA)

Educational

School District of Brevard County*
School District of Escambia County*
School District of Lee County*
School District of Manatee County*
School District of Osceola County*
School District of Pasco County*
School District of Seminole County*
School District of Volusia County*
Genesis Alternative Education Program (VA)
Northampton County School Board (VA)
Staunton City School Board (VA)
Waynesboro City School Board (VA)
Winchester City School Board (VA)

***Indicates Single Audit included**



CPAs & ADVISORS

William Blend, CPA, CFE

Technical Review Shareholder

Education and Certifications

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

Professional Memberships and Affiliations

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

Listing of Relevant CPE Courses:

MSL Annual Governmental Updates
Federal and State Single Audit Update (Instructor)
FGFOA Annual Conferences
Ethics for CPAs: Accounting/Auditing Emphasis (Instructor)
GASB Update
COSO and Internal Control
Tax-Exempt Debt/Accounting and Auditing Issues
The External Auditor and Fraud (Instructor)

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

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

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

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

Bill has obtained CPE in excess of 120 hours over the past two years and has met Yellow Book CPE requirements.

William Blend, CPA, CFE (Continued)

Technical Review Shareholder

Governmental, educational, and other entities served include the following:

Counties

Broward*
Citrus*
Indian River*
Lake*
Martin*
Osceola*
Seminole*
Volusia*

Municipalities

Altamonte Springs
Apopka*
Casselberry*
Cocoa*
Cocoa Beach*
Coral Springs*
Davie
Daytona Beach*
DeBary*
Deltona*
Dunedin*
Gulfport*
Indian River Shores
Indian Rocks Beach

Municipalities (Continued)

Kissimmee*
Lake Helen
Leesburg*
Maitland*
Mt. Dora*
New Smyrna Beach*
Oak Hill
Orlando*
Palm Bay*
Palm Beach Gardens*
Pembroke Pines*
Palm Bay*
Port Orange*
Sanford*
St. Cloud*
Stuart
Tampa
Tarpon Springs*
Temple Terrace
Venice*
Vero Beach*
Winter Park*

Special Districts and Authorities

Barefoot Bay Recreation District
Central Florida Expressway Authority
East Central Florida Regional Planning Council*
Florida Intergovernmental Finance Commission
Greater Orlando Aviation Authority (GOAA)*
Hobe Sound Water Management District
Memphis-Shelby County Airport Authority
MetroPlan Orlando*
Miami-Dade Expressway Authority*
Naples Airport Authority
New Smyrna Beach Utility Authority*
Sanford Airport Authority*
TOHO Water Authority*
West Volusia Hospital Authority

Educational

Academie DaVinci Charter School
The Reading Edge Academy
Florida A&M University*
Florida Virtual School*
School District of Broward County*
School District of Escambia County*
School District of Manatee County*
School District of Osceola County*
School District of Pasco County*
School District of Seminole County*
School District of Volusia County*

***Indicates Single Audit included**

Daniel O'Keefe, CPA, MBA, CFE

Consulting Shareholder

Education and Certifications

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

Professional Memberships and Affiliations

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

Listing of Relevant CPE Courses:

MSL Annual Governmental Updates
FGFOA Annual Conferences
COSO for State and Local Governments (Instructor)
GASB Pension & Financial Reporting
Yellow Book and Green Book
Fraud Waste and Abuse in Government
MSL Governmental Financial Accounting and Reporting Case Study (Instructor)

Dan has obtained CPE in excess of 120 hours over the past two years and has met Yellow Book CPE requirements.

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

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

Dan provides CPE services to clients, peers, and governmental agencies nationwide. He has authored numerous CPE courses on governmental accounting and auditing; instructed CPE sponsored by the AICPA and the FICPA; and previously served a four-year term on the Florida Board of Accountancy CPE Committee. He is a three-time recipient of the FICPA Outstanding Seminar Leader Award and two-time recipient of the AICPA Outstanding Instructor Award. He is an adjunct professor at the University of Central Florida and the University of West Florida. Dan is the co-author of *A State Lottery: A Challenge for Auditors*; co-author of *Auditing Budget Requirements for Florida's Local Governments*; and author of the *1996 Single Audit Requirements*. In addition, Dan authored the *Florida Single Audit Act*.



CPAs & ADVISORS

Daniel O'Keefe, CPA, MBA, CFE (Continued)

Consulting Shareholder

Governmental, educational, and other entities served include the following:

Counties

Alachua*
Broward*
Citrus*
Collier*
DeSoto*
Hillsborough*
Indian River*
Lake*
Manatee*
Marion*
Okeechobee*
Orange*
Osceola*
Martin*
Seminole*
Volusia*

Municipalities

Altamonte Springs
Apopka*
Belle Isle
Bradenton
Bunnell
Casselberry*
Cocoa Beach*
Coral Springs*
Crystal River
Davie
Daytona Beach*
Daytona Beach Shores
DeBary*
Deltona*
Dunedin*
Green Cove Springs
Gulfport*
Holly Hill
Indian Rocks Beach
Kissimmee*
Lake Mary*

Municipalities (Continued)

Leesburg*
Longwood
Maitland*
Margate
Mount Dora*
Ocala
Orchid
Orlando*
Ormond Beach
Pahokee
Palm Bay*
Palm Beach
Palm Beach Gardens*
Pembroke Park
Pembroke Pines*
Pomona Park
Port Orange*
St. Cloud*
Sanford*
Sebring*
South Daytona
Stuart
Tamarac
Tampa*
Tarpon Springs*
Temple Terrace
Venice*
Vero Beach*
Wellington
West Palm Beach
Winter Garden
Winter Haven
Winter Park*
Winter Springs

Other

Florida Lottery
Florida Health Department
Florida Housing Finance Agency
Florida Department of Elder Affairs

Special Districts and Authorities

Barefoot Bay Recreation District
Central Florida Expressway Authority
Fort Pierce Utilities Authority
East Central Florida Regional Planning Council*
Greater Orlando Aviation Authority*
Miami-Dade Expressway Authority*
Memphis-Shelby County Airport Authority
MetroPlan Orlando*
Naples Airport Authority
Orange County Housing Finance Authority*
Orange County Library District
Reedy Creek Improvement District
VOTRAN*
TOHO Water Authority*
West Volusia Hospital Authority

Educational

Academie DaVinci Charter School
Bethune-Cookman College*
Early Learning Coalition of Flagler/Volusia*
Florida A&M University*
Florida Virtual School*
Frank Scanga Charter School
Futures, Inc.
Kissimmee Charter School
Orlando Lutheran Academy
Reading Edge Academy
School District of Brevard County*
School District of Broward County*
School District of Escambia County*
School District of Manatee County*
School District of Osceola County*
School District of Pasco County*
School District of Seminole County*
School District of Volusia County*
Stetson University

***Indicates Single Audit included**



Alan Ricafort, CPA, CFE

Engagement Manager

Education and Certifications

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

Professional Memberships and Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Association of Certified Fraud Examiners (ACFE)

Listing of Relevant CPE Courses:

Annual MSL Governmental Updates
FGFOA Annual Conferences
Federal and State Single Audit Update
GASB Pension & Financial Reporting
Yellow Book
Fraud Waste and Abuse in Government
Ethics for CPAs: Accounting/Auditing Emphasis
GASB Updates
COSO and Internal Control
Tax-Exempt Debt/Accounting and Auditing Issues

Alan has obtained CPE in excess of 120 hours over the past two years, and has met Yellow Book CPE requirements.

Background - Alan Ricafort is a member of the Firm's Governmental Practice Group. Alan graduated with his Bachelor's Degree in Accounting from the University of North Florida and is a Certified Public Accountant in the state of Florida.

Professional Experience - Alan has over 10 years of public accounting experience and has extensive experience performing audits, reviews, and compliance work for governmental entities, not-for-profit organizations, and healthcare entities.



CPAs & ADVISORS

Alan Ricafort, CPA, CFE (Continued)

Engagement Manager

Governmental, educational, and other entities served include the following:

Counties

Bradford*
Hernando*
Nassau*
Seminole*

Municipalities

City of Alachua
City of Apopka
City of Atlantic Beach
Town of Bronson
City of Casselberry*
City of Cedar Key
City of Daytona Beach*
City of Deltona*
City of Dunedin*
City of Fort Lauderdale
City of Indian Rocks Beach
City of Lake City
City of Orlando
City of Palm Bay*
City of Sanford*
City of St. Cloud*
City of Tampa*
City of Tarpon Springs*
City of Temple Terrace
City of Venice*

Special Districts and Authorities

Barefoot Bay Recreation District
Early Learning Coalition of Flagler/Volusia
Counties, Inc.*
Gainesville Regional Airport Authority
Greater Orlando Aviation Authority*
Marion County EMS Alliance
Tohopekaliga Water Authority

Other

Florida Intergovernmental Finance Commission

Educational

Florida Virtual School*
School District of Alachua County*
School District of Brevard County*
School District of Escambia County*
School District of Manatee County*
School District of Osceola County*
School District of Seminole County*
School District of Volusia County*

***Indicates Single Audit included**



CPAs & ADVISORS

Kayla Mayhue

Engagement Senior

Education and Certifications

- B.S. of Business Administration in Accounting, Grand Valley State University

Professional Memberships and Affiliations

- AICPA
- FICPA
- Florida Government Finance Officers Association (FGFOA)

Listing of Relevant CPE Courses:

GASB Standards Updates
OMB Single Audit Update
Governmental Audit Quality Center Update
Annual Governmental Updates
Yellow Book

Background – Kayla Mayhue is a member of the Firm's Governmental Practice Group. She has over four years of public accounting experience and has experience performing audits and compliance work for governmental and not-for-profit entities.

Professional Experience - Kayla has been involved with auditing governmental entities, not-for-profit organizations, employee benefits plan audits and for-profit entities.

Kayla has obtained CPE in excess of 80 hours over the past two years and has met Yellow Book CPE requirements.

Governmental entities served include the following:

Counties

Lake*
Martin*

Municipalities

Cocoa Beach*
Leesburg*
Sanford*
Tallahassee
Winter Park*

Educational

Easter Upper Peninsula ISD (MI)
School District of Byron Center Public Schools (MI)
School District of Kelloggsville Public Schools (MI)
School District of Ludington Public Schools (MI)
School District of Rockford Public Schools (MI)
School District of Shelby Public Schools (MI)

Not-for-profit

Family Promise of Grand Rapids, MI (MI)
Wedgwood Christian Services (MI)*
West Michigan Center for Arts and Technology (MI)

*Indicates Single Audit included



CPAs & ADVISORS

Jimmy Buddenberg

IT Director

Education and Certifications

- B.S., Mathematics/Computer Science, magna cum laude, Muskingum University

Professional Memberships and Affiliations

- Member, Information Systems Audit and Control Association (ISACA)
- Member, Information Systems Security Association (ISSA)
- President, Parent Teacher Association Board
- Vice President, Homeowner's Association Board
- Deacon, Christ Community Church Board

Current or past projects include:

- Responsible for IT datacenter operations for the State of Texas, supporting the largest 29 state agencies
- Responsible for IT datacenter operations for the Maryland Department of Human Services
- Provide consulting services to assist with data protection for Wake County, North Carolina
- Provide cybersecurity consulting services, including security assessment, policy and procedure review, and architectural review for Aiken City, South Carolina
- Cybersecurity program and risk assessment for York County, South Carolina

Background – Jimmy Buddenberg has more than 20 years of experience in providing high-quality IT and security services to over 150 customers in industries, including: retail, manufacturing, transportation, technology, media, telecommunications, energy, and public sector.

Jimmy helps clients implement security solutions critical to safeguarding their business and customers' critical assets and data. His pragmatic approach enables clients to maximize investments, while achieving necessary regulatory compliance. Jimmy brings these vital skills and experience to the audit team's IT assessment process.

Previous Professional Experience – Previously, Jimmy was a senior vice president for a \$13B global IT services company.



CPAs & ADVISORS

Fellen Yang, CISA

IT Senior Manager

Education and Certifications

- CISA certified
- Certified CSF Practitioner
- M.S., Decision and Information Sciences, University of Florida
- B.S., Computer Engineering, University of Pittsburgh

Professional Memberships and Affiliations

- ISACA, Charlotte, NC
- American Institute of Certified Public Accountants

Current and past projects include:

- Internal audit for financial institutions ranges from \$50 million to over \$1 billion in assets.
- External audit supporting financial statement audit for governmental, not-for-profit, financial institutions, manufacturing and distribution, and healthcare.
- Consulting project to assist managed security and government-contract client for enterprise risk assessment, internal audit program review.

Background - Fellen Yang has more than 10 years of client-facing project management, as IT-audit and consulting experience. Her core competencies include auditing IT General Controls (ITGC) and business processes in support of financial statement audits, internal audit support with SOX compliance, FFIEC compliance, and SOC engagements.

Fellen's experience also includes planning, leading, and executing engagements to report on the effectiveness of ITGCs in support of financial statement audits and SOC and SOC 2 engagements. She performs these services for various Fortune 500 corporations, including SOX 404 and non-accelerated filers, as well as a diverse mix of small, medium, and large cap private entities.

Professional Experience - Fellen has led and executed cybersecurity engagements, including internal vulnerability assessment, external vulnerability and penetration assessment, and social engineering testing.

Michal Gurgacz, CISA, ACCA

IT Risk Assurance Manager

Education and Certifications

- CISA – Certified
- ACCA, Association of Chartered Certified Accountants
- Advanced SOC for Service Organizations Certificate, AICPA
- M.A. in Financial Management – Nowy Sacz School of Business in Poland
- B.A. in Marketing and Management – Nowy Sacz School of Business in Poland

Skills and Knowledge

- COBIT
- ISO 27001
- NIST Cybersecurity Framework
- IFRS
- US GAAP
- Sarbanes-Oxley Act
- Basel III
- Power BI and IDEA
- Visio, VBA, advanced Excel
- SQL, SAP and Oracle
- ADA: Evaluating Websites for Accessibility

Background - Michal Gurgacz is a KPMG-trained auditor with over 10 years of IT, accounting and finance experience. He performs IT assessments and security reviews on MSL's clients.

Professional Experience - Michal has spent his accounting and IT career providing assurance and consulting services to various clients, including Fortune 500 companies. He currently leads all risk assessment and information system audits at MSL. He has planned, coordinated and executed audits of information security, information technology and business continuity in the financial, governmental and healthcare industries, investigating and developing audit solutions for unique and complex situations.

Michal also has experience with process transformation, system implementation and data migration.



CPAs & ADVISORS

Michal Gurgacz, CISA, ACCA (Continued)

IT Risk Assurance Manager

Governmental, educational, and other entities served include the following:

Counties

Broward*
Citrus*
Lake*
Osceola*
Martin*
Seminole*
Volusia*

Municipalities

Altamonte Springs
Apopka*
Casselberry*
Cocoa*
Cocoa Beach*
Dunedin*
Kissimmee*
Leesburg*
Orlando*
Palm Bay
Pembroke Pines
Sanford*
Stuart*
Tarpon Springs*
Temple Terrace
Venice*
Winter Park*

Special Districts, Authorities and Associations

Barefoot Bay Recreation District
Central Florida Expressway Authority
Greater Orlando Aviation Authority (GOAA)*
MetroPlan Orlando*
Miami-Dade Expressway Authority*
Orlando-Sanford Airport Authority*
North Brevard County Hospital District*
TOHO Water Authority*

Educational

Florida Virtual School*
School District of Broward County*
School District of Escambia County*
School District of Manatee County*
School District of Osceola County*
School District of Seminole County*
School District of Volusia County*

***Indicates Single Audit included**



Quality of Staff Over Term of the Engagement

It has always been in the best interest of MSL and our clients to have staff return to an engagement. We recognize the importance of continuity to both the efficiency and effectiveness of the audit. We will strive to provide you continuity of staffing. Our turnover is significantly lower than average for firms of our size.

There is nothing more disruptive to clients than to have different staff assigned to an engagement from one year to the next. We will commit the same staff to your engagement from year-to-year. We cannot guarantee that team members will not leave the Firm, but we can tell you that our Firm has very low turnover rates. Many of our staff came to our Firm because of the strength of our governmental and not-for-profit practices. We consider our staff to be our most important resource. **MSL's average staff tenure is 12.5 years, and 25% of our staff have been with MSL for more than ten years.**

Staffing continuity is a very important aspect of our attestation practice. We strive to keep staff turnover as low as possible, in part, by the following areas of emphasis:

- Commitment to hiring quality staff to serve our clients starts at the top. Our shareholder group is very active in our staff recruitment and retention program.
- Education of our staff. We place the highest regard on training our staff and helping them excel in their careers. The size of our Firm provides the ability to move up, while not feeling lost in a big corporate environment.
- We have won the "Best Places to Work" award for over ten years.

The audit team for this engagement has decades of experience in serving governmental clients. Most of this experience has been with MSL. We recognize that staff continuity keeps disruptions to your daily operations to a minimum. In addition, it allows us to continue to provide high-quality, efficient service when the individuals who work with you directly continue to be involved with your engagement for many years.

Continuity of Key Members of the Audit

We understand the need to have consistency among engagement team members to ensure the best audit experience for the Authority. It is in the best interest of MSL and our clients to have staff return to an engagement. We recognize the importance of continuity to both the efficiency and effectiveness of the audit. We also understand that maintaining continuity will minimize interruptions to valuable Authority staff time, especially with limited resources. Therefore, we will always strive to provide you continuity of staffing. We can tell you that our turnover is significantly lower than average for firms of our size. As previously stated, our dedication to the governmental sector brings quality personnel to us. If it becomes necessary to replace project management team/key team members, we will introduce replacements and their qualifications to the Authority as soon as possible, and the Authority will always have the right to approve or reject such replacements.



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Tab D - Similar Projects Form

Lake County Water Authority
Governmental Auditing Services

RFP Number 2020-6
Page 22 of 24

SIMILAR PROJECTS FORM

Work by firm or individual which best illustrates current qualifications relevant to the Lake County Water Authority's project that have been/are being accomplished by personnel that shall be assigned to the Lake County Water Authority's project. List a minimum of 3 projects and no more than 10 projects. (This form may be reproduced.)

Project Name, Entity Name, Address & Location Lake County 315 W. Main Street Tavares, FL 32778	Contact Kristy Mullane Person: Title: Chief Financial Officer Telephone Number: 352-343-9433
Completion Date (Actual or Estimated): Project Cost: \$ 185,000.00	
Scope of Entire Project: List the tasks accomplished (Attach samples of deliverables, outlines or descriptions of items.) Annual Audit 2008 - Current	
Firms personnel that worked on the stated project that will be assigned to the Authority's project. Joel Knopp Bill Blend Dan O'Keefe Kayla Mayhue	



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Lake County Water Authority
Governmental Auditing Services

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SIMILAR PROJECTS FORM

Work by firm or individual which best illustrates current qualifications relevant to the Lake County Water Authority's project that have been/are being accomplished by personnel that shall be assigned to the Lake County Water Authority's project. List a minimum of 3 projects and no more than 10 projects. (This form may be reproduced.)

Project Name, Entity Name, Address & Location Toho Water Authority 951 Martin Luther King Jr. Blvd. Kissimmee, FL 34741	Contact Rodney Henderson Person: Title: Director of Business Services Telephone Number: (407) 944-5135
Completion Date (Actual or Estimated): Project Cost: \$ 46,500	
Scope of Entire Project: List the tasks accomplished (Attach samples of deliverables, outlines or descriptions of items.) Annual Audit 2005 - Current	
Firms personnel that worked on the stated project that will be assigned to the Authority's project. Bill Blend Dan O'Keefe Alan Ricafort	



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Lake County Water Authority
Governmental Auditing Services

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SIMILAR PROJECTS FORM

Work by firm or individual which best illustrates current qualifications relevant to the Lake County Water Authority's project that have been/are being accomplished by personnel that shall be assigned to the Lake County Water Authority's project. List a minimum of 3 projects and no more than 10 projects. (This form may be reproduced.)

Project Name, Entity Name, Address & Location City of Orlando 400 S. Orange Avenue Orlando, FL 32802	Contact Michelle McCrimmon Person: Title: Deputy Chief Financial Officer Telephone Number: (407) 246-2142
Completion Date (Actual or Estimated): Project Cost: \$ 188,700	
Scope of Entire Project: List the tasks accomplished (Attach samples of deliverables, outlines or descriptions of items.) Annual Audit 2013 - Current	
Firms personnel that worked on the stated project that will be assigned to the Authority's project. Joel Knopp Bill Blend Dan O'Keefe Alan Ricafort	



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Lake County Water Authority
Governmental Auditing Services

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SIMILAR PROJECTS FORM

Work by firm or individual which best illustrates current qualifications relevant to the Lake County Water Authority's project that have been/are being accomplished by personnel that shall be assigned to the Lake County Water Authority's project. List a minimum of 3 projects and no more than 10 projects. (This form may be reproduced.)

Project Name, Entity Name, Address & Location City of Leesberg 501 W. Meadow Street Leesburg, FL 34748	Contact James Williams Person: Title: Finance Director
Completion Date (Actual or Estimated): Project Cost: \$ 67,500	Telephone Number: (352) 728-9715
Scope of Entire Project: List the tasks accomplished (Attach samples of deliverables, outlines or descriptions of items.) Annual Audit 2010 - Current	
Firms personnel that worked on the stated project that will be assigned to the Authority's project. Joel Knopp Bill Blend Dan O'Keefe Kayla Mayhue	



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Lake County Water Authority
Governmental Auditing Services

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SIMILAR PROJECTS FORM

Work by firm or individual which best illustrates current qualifications relevant to the Lake County Water Authority's project that have been/are being accomplished by personnel that shall be assigned to the Lake County Water Authority's project. List a minimum of 3 projects and no more than 10 projects. (This form may be reproduced.)

Project Name, Entity Name, Address & Location City of Sanford P.O. Box 1788 Sanford, FL 32771	Contact Cynthia Lindsay Person: Title: Director of Finance Telephone Number: (407) 688-5026
Completion Date (Actual or Estimated): Project Cost: \$ 70,000	
Scope of Entire Project: List the tasks accomplished (Attach samples of deliverables, outlines or descriptions of items.) Annual Audit 2008 - Current	
Firms personnel that worked on the stated project that will be assigned to the Authority's project. Bill Blend Dan O'Keefe Joel Knopp Alan Ricafort Kayla Mayhue	



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Lake County Water Authority
Governmental Auditing Services

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SIMILAR PROJECTS FORM

Work by firm or individual which best illustrates current qualifications relevant to the Lake County Water Authority's project that have been/are being accomplished by personnel that shall be assigned to the Lake County Water Authority's project. List a minimum of 3 projects and no more than 10 projects. (This form may be reproduced.)

Project Name, Entity Name, Address & Location City of Winter Park 401 Park Avenue South Winter Park, FL 32789	Contact Wes Hamil Person: Title: Finance Director Telephone Number: (407) 599-3381
Completion Date (Actual or Estimated): Project Cost: \$ 62,000	
Scope of Entire Project: List the tasks accomplished (Attach samples of deliverables, outlines or descriptions of items.) Annual Audit 2013 - Current	
Firms personnel that worked on the stated project that will be assigned to the Authority's project. Bill Blend Dan O'Keefe Joel Knopp Kayla Mayhue	



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Lake County Water Authority
Governmental Auditing Services

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SIMILAR PROJECTS FORM

Work by firm or individual which best illustrates current qualifications relevant to the Lake County Water Authority's project that have been/are being accomplished by personnel that shall be assigned to the Lake County Water Authority's project. List a minimum of 3 projects and no more than 10 projects. (This form may be reproduced.)





Project Name, Entity Name, Address & Location Lake Apopka Natural Gas District 1320 Winter Garden-Vineland Road Winter Garden, FL 34787	Contact Clifton Addison Person: Title: Chief Financial Officer Telephone Number: (407) 614-5778
Completion Date (Actual or Estimated): Project Cost: \$ 27,000	
Scope of Entire Project: List the tasks accomplished (Attach samples of deliverables, outlines or descriptions of items.) Annual Audit 2016 - Current	
Firms personnel that worked on the stated project that will be assigned to the Authority's project. Bill Blend Dan O'Keefe	



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Tab E - License to Practice in Florida

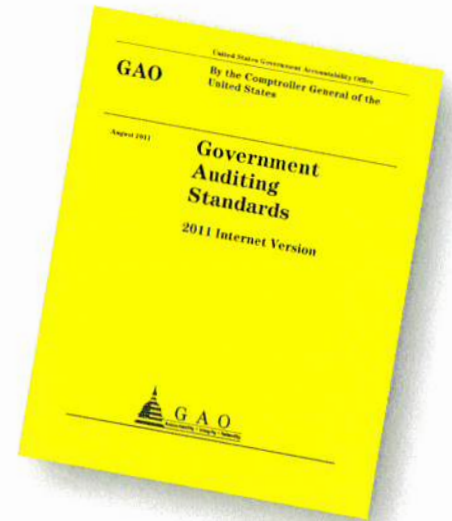
MSL and all assigned key professional staff are properly registered and licensed to practice in the state of Florida and qualified to perform governmental audits. In addition, our Firm and all assigned key personnel are in good standing with the Florida Board of Accountancy (FBOA).

	Ron DeSantis, Governor	Halsey Beshears, Secretary	
STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION BOARD OF ACCOUNTANCY			
THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES			
 MSL, P.A. MSL 255 S. ORANGE AVENUE SUITE 600 ORLANDO FL 32801			
LICENSE NUMBER: AD0031378			
EXPIRATION DATE: DECEMBER 31, 2021			
Always verify licenses online at MyFloridaLicense.com			
	Do not alter this document in any form. This is your license. It is unlawful for anyone other than the licensee to use this document.		

Tab F - External Quality Control Review Report

Quality control in any CPA firm can never be taken for granted. It requires a continuing **commitment** to professional excellence. We are formally dedicated to that commitment.

Our Firm recognizes the long-term significance of developing a formal quality control program. In an effort to continue to maintain the standards of working excellence required by our Firm, we are members of the Private Companies Practice Section (PCPS), the Center for Audit Quality (CAQ), and the **Governmental Audit Quality Center (GAQC) of the AICPA**. To be a participating member firm, you must obtain an independent compliance review of your firm's quality control policies and procedures every three years to ascertain compliance with existing auditing standards on the applicable engagements. The scope of the peer review is comprehensive, in that, it specifically reviews the quality control policies and procedures of the participating firm's accounting and auditing practice, including its work product in various client industries. We believe that our commitment to the program has been rewarding not only to our Firm, but primarily to our clients.



The external, independent peer review of the elements of our quality control policies and procedures performed by an independent certified public accountant selected by the AICPA provides both us and our clients with the assurance that we continue to conform to the standards of the profession in the conduct of our accounting and auditing practice.

Our Firm has undergone successful peer reviews since participation in the program. We take quality control seriously. We understand our responsibility in providing you with auditing services that meet or exceed the professional standards established by the AICPA, U.S. GAO, U.S. OMB, Florida Attorney General, and FBOA.

We also understand our responsibility under *Government Auditing Standards* (the Yellow Book) to provide you with our most recent peer review report. We will always send you the most current report when it is issued.

On the following page is our most recent peer review report for the period ended June 30, 2017, **which included a review of specific governmental engagements performed by MSL**. It should be noted that no comments were made as a result of this review.



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8550 United Plaza Blvd., Ste. 1001 - Baton Rouge, LA 70801
225-922-4600 Phone - 225-922-4611 Fax - pncpa.com

A Professional Accounting Corporation

Report on the Firm's System of Quality Control

To the Partners of
Moore Stephens Lovelace, PA
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Moore Stephens Lovelace, PA (the firm) applicable to engagements not subject to PCAOB inspection in effect for the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Moore Stephens Lovelace, PA applicable to engagements not subject to PCAOB inspection in effect for the year ended June 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Moore Stephens Lovelace, PA has received a peer review rating of *pass*.

Postlethwaite & Netterville

Baton Rouge, Louisiana
November 8, 2017



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Tab H – Certificate of Insurance

ACORD®		CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 1/17/2020		
<p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</p> <p>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</p>						
<p>PRODUCER Arthur J. Gallagher Risk Management Services, Inc. 200 S. Orange Avenue, Suite 1350 Orlando FL 32801</p>		<p>CONTACT NAME: Jessica Montgomery PHONE (A/C, No, Ext): 407-370-2320 FAX (A/C, No): E-MAIL: Jessica_Montgomery@ajg.com ADDRESS: Jessica_Montgomery@ajg.com</p>				
<p>INSURED MSL, P.A. 255 S. Orange Avenue Suite 600 Orlando FL 32801</p>		<p>MOORSTE-01 INSURER A: Depositors Insurance Company INSURER B: Travelers Indemnity Co of America INSURER C: Travelers Casualty and Surety Company INSURER D: INSURER E: INSURER F:</p>		<p>NAIC # 42587 25666 19038</p>		
<p>COVERAGES CERTIFICATE NUMBER: 292218408 REVISION NUMBER:</p>						
<p>THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.</p>						
INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD. WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A X	COMMERCIAL GENERAL LIABILITY		3066438245	12/15/2019	12/15/2020	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/OP AGG \$ 2,000,000 \$
	CLAIMS-MADE X OCCUR					
	GEN'L AGGREGATE LIMIT APPLIES PER:					
	POLICY PRO-JECT X LOC					
	OTHER					
A	AUTOMOBILE LIABILITY		3066438245	12/15/2019	12/15/2020	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	ANY AUTO OWNED AUTOS ONLY HIRED AUTOS ONLY					
	SCHEDULED AUTOS NON-OWNED AUTOS ONLY					
A X	UMBRELLA LIAB	X OCCUR	3066438245	12/15/2019	12/15/2020	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 Other Aggregate \$ 5,000,000
	EXCESS LIAB					
	DED X RETENTION \$ 0					
B C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	Y/N N	UB3K6076541942V UB3K6090941942G	3/1/2019 3/1/2019	3/1/2020 3/1/2020	X PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A				
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)						
CERTIFICATE HOLDER				CANCELLATION		
EVIDENCE OF INSURANCE				SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.		
				AUTHORIZED REPRESENTATIVE 		
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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

01/20/2020

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

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

PRODUCER Affinity Insurance Services 1100 Virginia Drive, Suite 250 Fort Washington, PA 19034	CONTACT NAME: PHONE (A/C, No, Ext): E-MAIL: ADDRESS: INSURER(S) AFFORDING COVERAGE INSURER A: Continental Casualty Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	FAX (A/C, No): NAIC # 20443
INSURED MSL, P.A. 255 S. Orange Avenue, Suite 600 Orlando, FL 32801-3428		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COM/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below Y/N <input type="checkbox"/> N/A					PER STATE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability		APL-188063463	07/31/2019	07/31/2020	Per Claim / Aggregate Limit \$5,000,000 / \$5,000,000

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

Proof of Coverage

CERTIFICATE HOLDER

CANCELLATION

MSL, P.A.
255 S. Orange Avenue, Suite 600
Orlando, FL 32801-3428

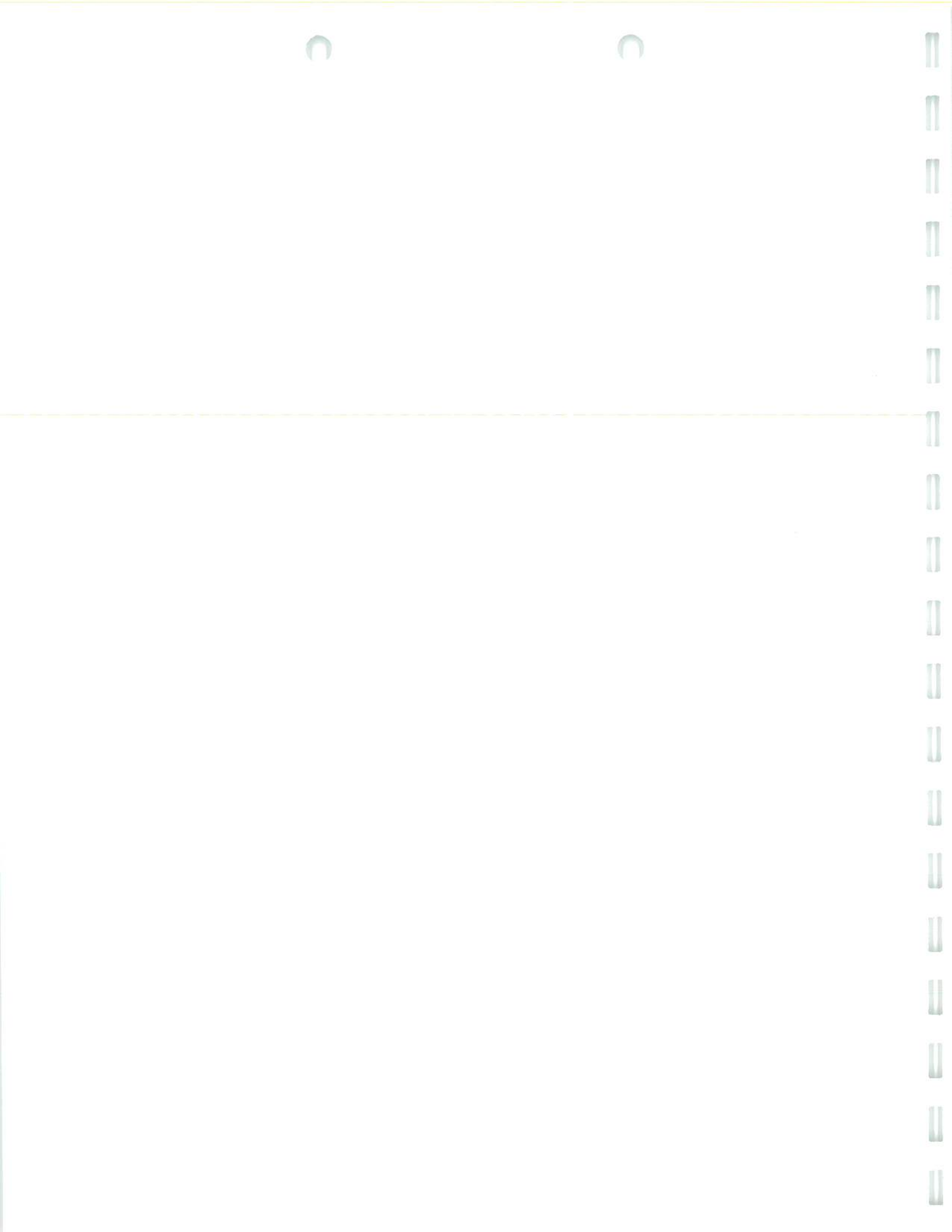
SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Tab I – Additional Forms

Acknowledgement of Addenda

Lake County Water Authority
Governmental Auditing Services

RFP Number 2020-6
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ACKNOWLEDGEMENT OF ADDENDA

INSTRUCTIONS: Complete Part I or Part II, whichever is applicable

Part I:

The firm must list below the dates of issue for each addendum received in connection with the RFP:

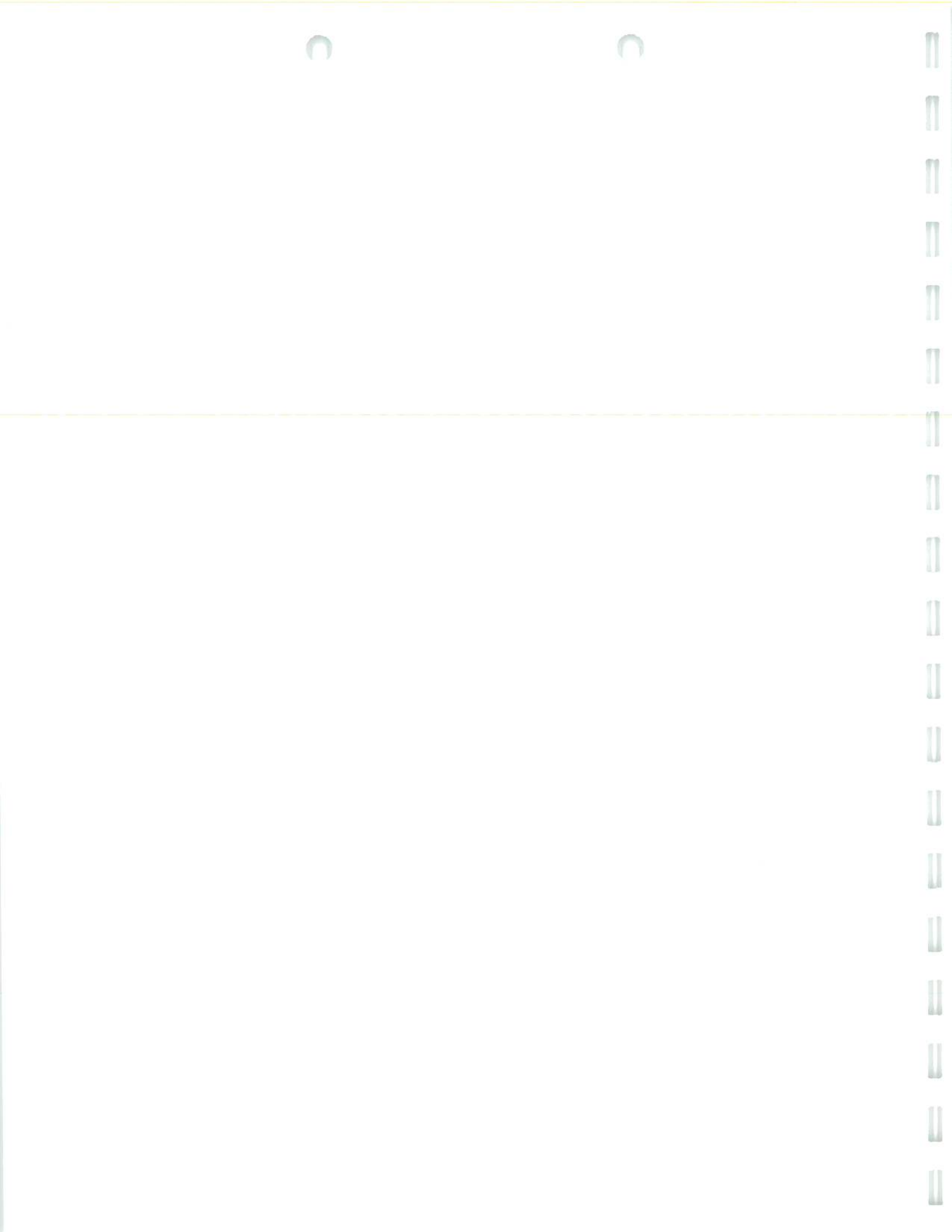
Addendum Number <u>1</u>	Dated <u>June 3, 2020</u>
Addendum Number <u>2</u>	Dated <u>June 15, 2020</u>
Addendum Number _____	Dated _____
Addendum Number _____	Dated _____
Addendum Number _____	Dated _____

Part II

☐ No Addendum was received in connection with this RFP

ADDITIONAL ATTACHMENTS

- ☒ Proof of License to practice in Florida
- ☒ A completed Accord form or a signed letter from your insurance agency on its letterhead stating that you have or can get the required insurance coverage
- ☒ Hourly rate schedule (which may be utilized to calculate additional work efforts that may be requested)





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Drug-Free Workplace

Lake County Water Authority
Governmental Auditing Services

RFP Number 2020-6
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DRUG-FREE WORKPLACE PROGRAM CERTIFICATION

Drug-free Workplace Program Requirements: Pursuant to Section 287.087, Florida Statutes, whenever two or more RFPs which are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, an RFP received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. In order to have a drug-free workplace program, a business shall:

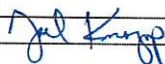
1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the person's or entity's policy of maintaining a drug-free workplace, available drug counseling, rehabilitation, employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under RFP, a copy of the statement specified in subsection A (above).
4. In the statement specified in Paragraph 1, notify the employees that, as a condition of working on the commodities or services that are under RFP, solicitation, or contract, the employee will abide by the terms of the statement and will notify the employer of any conviction or plea of guilty or nolo contendere and violation of Chapter 893 or any controlled substance law of the United States or any state, or a violation occurring in the workplace, no later than five days after such conviction.
5. Impose a sanction on or require the satisfactory participation in a drug abuse assistance or rehabilitation program, if such is available in the employee's community, any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

The undersigned hereby certifies that the business named below has implemented and maintains a Drug-free Workplace Program in compliance with the requirements of Section 287.087, Florida Statutes.

Entity Name: MSL, P.A.

Date: June 17, 2020

Printed Name: Joel Knopp

Authorized Signature: 

Note: If your business meets the requirements of Section 287.087, Florida Statutes, complete this form.

