

**TOWN OF OCEAN BREEZE  
REGULAR TOWN COUNCIL MEETING  
AGENDA**

March 8, 2021, 10:30 am  
Ocean Breeze Resort Clubhouse Pineapple Bay Room  
700 NE Seabreeze Way, Ocean Breeze, FL

***PLEASE TURN OFF CELL PHONES –  
SPEAK DIRECTLY INTO MICROPHONE***

- 1. Call to Order, President De Angeles**
  - Pledge of Allegiance
  - Roll Call
- 2. Approval of Minutes** – Regular Meeting, Monday, February 8, 2021  
(Motion, second, public comments, all in favor)
- 3. Request for authorization for Town Council and Mayor to execute a Letter of Engagement with the firm Nowlen, Holt & Miner, PA for annual auditing services**  
(Motion, second, public comment, roll call)
- 4. Approval of License Agreement with owners of Ocean Breeze Plaza for the placement of two Town-limit identification signs**  
(Motion, second, public comment, roll call)
- 5. Resolution #311-2021 – A RESOLUTION OF THE TOWN OF OCEAN BREEZE, FLORIDA; OPPOSING THE ELIMINATION OF STATUTORY AUTHORIZATION FOR REGIONAL PLANNING COUNCILS IN FLORIDA AS PROPOSED IN SENATE BILL 62 OR IN SIMILARLY PROPOSED LEGISLATION; AND PROVIDING FOR AN EFFECTIVE DATE – Presented by Mayor Ostrand**  
(Motion, second, public comment, roll call)
- 6. Proclamation for “Problem Gambling Awareness Month” – Mayor Ostrand**  
(Motion, second, public comment, all in favor)
- 7. Comments from the public on topics not on the Agenda**
- 8. Comments from the Council on topics not on the Agenda**
- 9. Comments from Town Management Consultant Terry O’Neil**
- 10. Comments from Mayor Ostrand**
- 11. Announcements** – Regular Town Council Meeting – Monday, April 12, 2021, at 10:30 am, held at Ocean Breeze Resort Clubhouse, Pineapple Bay Room, 700 NE Seabreeze Way, Ocean Breeze
- 12. Adjourn** (Motion, second, all in favor)

TOWN OF OCEAN BREEZE  
MINUTES REGULAR TOWN COUNCIL MEETING  
Monday, February 8, 2021, 10:30 a.m.  
Ocean Breeze Resort Clubhouse, Pineapple Bay Room  
700 NE Seabreeze Way, Ocean Breeze, FL

**1. Call to Order** – President De Angeles called the meeting to order at 10:30 a.m.

- Pledge of Allegiance – Mayor Ostrand led the Pledge of Allegiance
- Roll Call – Present: Mayor Karen M. Ostrand, President Kenneth De Angeles, Vice-President Richard Gerold, Council Members Bill Arnold, Kevin Docherty, Terry Locatis and David Wagner
- Staff Present – Town Management Consultant, Terry O’Neil; Town Clerk, Pam Orr; and Bookkeeper/Clerical Assistant, Kim Stanton; Town Attorney, Rick Crary

**2. Approval of Minutes** – Council Member Wagner, seconded by Council Member Arnold, made a Motion to approve the Minutes of the January regular Town Council meeting.

President De Angeles asked for any public comment.

There were none.

All in Favor: Yes: De Angeles, Gerold, Arnold, Docherty, Locatis & Wagner; No: None; Motion Passed - 6 - 0

**3. Budget to Actual** – Kim Stanton, Bookkeeper gave brief explanations for the reduction in state revenue and building permits for the period October 1 through December 30, 2020.

President De Angeles asked for questions or comments from the Council.

There were none.

President De Angeles asked for questions from the public.

There were none.

All in Favor: Yes: De Angeles, Gerold, Arnold, Docherty, Locatis & Wagner; No: None; Motion Passed - 6 - 0

**4. Adjourn Town Council Meeting in order to convene the Town’s Zoning Board** – Council Member Docherty, seconded by Council Member Locatis, made a Motion to adjourn the Town Council meeting in order to convene the Town’s Zoning Board Meeting at 10:39 a.m.

All in Favor: Yes: De Angeles, Gerold, Arnold, Docherty, Locatis & Wagner; No: None; Motion Passed - 6 - 0

**5 – 7 Zoning Board Hearing**

**(CONTINUED)**

TOWN OF OCEAN BREEZE  
(CONTINUED) MINUTES REGULAR TOWN COUNCIL MEETING  
Monday, February 8, 2021, 11:31 a.m.  
Ocean Breeze Resort Clubhouse, Pineapple Bay Room  
700 NE Seabreeze Way, Ocean Breeze, FL

- 8. Town Council Call to Order** – President De Angeles reconvened the Town Council meeting at 11:32 a.m.
- Roll Call – Present: Mayor Karen M. Ostrand, President Kenneth De Angeles, Vice-President Richard Gerold, Council Members Bill Arnold, Kevin Docherty, Terry Locatis and David Wagner
  - Staff Present – Town Management Consultant, Terry O’Neil; Town Clerk, Pam Orr; and Bookkeeper/Clerical Assistant, Kim Stanton; Town Attorney, Rick Crary

**9. Public Hearing to consider: ORDINANCE NO. 310-2021 – AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF OCEAN BREEZE, FLORIDA UPDATING THE TOWN’S COMPREHENSIVE PLAN IN ACCORDANCE WITH FLORIDA STATUTE SECTION 163.3191; ADOPTING NEW PROVISIONS DEEMED MANDATORY BY FLORIDA LAW SINCE THE TOWN PLAN’S LAST UPDATE IN 2014, INCLUDING “PERIL OF FLOOD” STANDARDS SET FORTH IN FLORIDA STATUTES CHAPTER 163.3178 (2) (f) 1-6, AS WELL AS OTHER MINOR AMENDMENTS REFLECTING CHANGES IN LOCAL CONDITIONS; PROVIDING FOR TRANSMITTAL OF PROPOSED AMENDMENTS TO THE STATE LAND PLANNING AGENCY, AKA THE DEPARTMENT OF ECONOMIC OPPORTUNITY BUREAU OF COMMUNITY PLANNING, AS WELL AS OTHER RELEVANT AGENCIES; PROVIDING FOR A CONFLICTS CLAUSE, A SEVERABILITY CLAUSE AND FOR OTHER PURPOSES**

Pam Orr, Town Clerk, read Ordinance No. 310-2021 into the record.

Mr. O’Neil answered that the Town’s Zoning Board had recommended that the proposed improvements in the Comprehensive Plan be adopted with some minor additions and also, the addition of a feasibility analysis within the Capital Element section. He stated that the nature of the proposed amendments reflects the development that had occurred within the Resort and the Seawalk community. He added that the Coastal Element chapter amendments were a series of changes and that the Plan had a newly developed map which added additional regulation to curtail flooding and sea-level rise impacts. He spoke about the Capital Element and that the Zoning Board had discussed including the addition of some language for a feasibility analysis for a Town Hall / Meeting Facility.

President De Angeles asked for comments from the Town Council.

There were none.

President De Angeles asked for comments from the public.

There were none.

Council Member Wagner, seconded by Council Member Docherty, made a Motion to adopt, on first reading, Ordinance #310-2021.

Mr. O'Neil reminded President De Angeles that the Zoning Board had spoken about a feasibility analysis, to be done within twenty-four (24) months, for a facility and that the study would look at what was customary and ordinary. He added that this task would be undertaken by staff and be reflected in an upcoming budget.

President De Angeles asked about future meetings.

Mr. O'Neil answered that staff would be conducting the analysis, sharing the results and possibly hold workshops, and added that the Ordinance would get those activities underway.

Attorney Crary asked (indistinguishable).

Mr. O'Neil answered that "the Town shall, within the next twenty-four months, conduct a feasibility analysis to determine the possibility of building a Town Hall / Meeting Facility to include – and then break-down the customary elements of what was feasible, i.e. funding, available land and possible grants. He asked the Council for permission to put that language in the plan. He explained that the packet would go to the State for review and come back for second reading, at which the language could be fine-tuned.

Discussion ensued regarding the amendments and additions to the Comprehensive plan along with dialogue regarding the Capital Element and the feasibility study.

President De Angeles asked for further comments.

There were none.

Ms. Roberts, Martin County School Board, clarified that the feasibility study would include purposes, location, costs, funding and a proposed timeline.

Mr. O'Neil stated that, at a minimum, would be the goal.

Roll Call Vote: Yes: Locatis, Arnold, Wagner, Gerold, De Angeles, Docherty; No: None; Motion Passed: 6 – 0

**10. Comments from the public on topics not on the Agenda** – Ann Kagdis, resident of Ocean Breeze, thanked the Mayor and the Council for their support of the History Museum of Jensen Beach which is the only repository of the history of the Town of Ocean Breeze. She spoke about an upcoming meeting of the Neighborhood Advisory Committee on March 3, 2021 at 5:00 p.m. She invited all to attend because there would be a discussion of building a riverwalk along the walkway to the bridge.

President De Angeles asked for further comments from the public.

Deputy Joe Angelico, Martin County Sheriff's Department, along with Officer Andy Adams confirmed that they would be monitoring, from an enforcement standpoint, the northbound traffic in which vehicles are riding up onto the grass and sidewalk.

Mr. O'Neil added that staff had contacted Martin County Engineering regarding the traffic behavior and that he believed some physical changes could be made to prevent this from happening.

**11. Comments from the Council on topics not on the Agenda** – There were none.

**12. Comments from Town Management Consultant Terry O'Neil** – Mr. O'Neil spoke about the four Requests for Proposals received by the Town and the upcoming RFP Committee Meeting. He added that the Committee would be bringing forth their recommendation for selection of an auditing firm. Discussion ensued regarding the timing of the annual audit.

**13. Comments from Mayor Ostrand** – She thanked the Council allowing for a feasibility study to be performed related to a Town Hall / Meeting Facility.

**14. Announcements** – President De Angeles announced the Regular Town Council Meeting, Monday, March 8, 2021 at 10:30 am to be held at Ocean Breeze Resort Clubhouse, Pineapple Bay Room, 700 NE Seabreeze Way, Ocean Breeze, Florida.

**15. Adjourn** – Council Member Wagner, seconded by Council Member Arnold, made a motion to adjourn the meeting at 11:54 p.m.

Respectfully Submitted,

Pam Orr  
Town Clerk

Minutes approved: \_\_\_\_\_

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## Memorandum

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TO: **MAYOR AND OCEAN BREEZE TOWN COUNCIL**

FROM: **HOLLY VATH, FINANCIAL CONSULTANT**

SUBJECT: **AUDIT RFP RECOMMENDATION**

DATE: **MARCH 1, 2021**

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The Town Council of Ocean Breeze authorized the issuance of a Request for Proposal (RFP) for Annual Audit Services on September 14, 2020. The RFP was advertised on December 1, 2020. The due date for responses was February 5, 2021. The Town received four proposals by the due date. They are:

- Berger, Toombs, Elam, Gaines & Frank CPAs
- Carr, Riggs & Ingram CPAs and Advisors
- Cherry Bekaert CPAs and Advisors
- Nowlen, Holt & Miner, P. A.

Florida Statutes 218.391 outlines the procedure for selecting an auditor for a local governmental entity. The auditor selection committee for a municipality must consist of at least three members. One member of the auditor selection committee must be a member of the governing body who shall serve as the chair of the committee. The Town Council selected Councilman Bill Arnold to serve as the Chair of the Auditor Selection Committee.

The Selection Committee must rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering criteria provided in the request for proposal. The governing body shall select the highest-ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm.

A three-member selection committee (Councilman Arnold, Terrance O'Neil, and City of Stuart Finance Director, Louis Boglioli,) evaluated the responses collectively based on the following criterion: overall qualifications, knowledge and experience, audit approach, references/past projects of a similar nature, and proposed price. The selection committee met on February 25, 2021 and reviewed the responses and determined that it was in the Town's best interest to award the RFP to the top ranked firm of Nowlen, Holt & Miner, P. A.

The DRAFT Letter of Engagement has been reviewed without objection by the Town Attorney.

**RECOMMENDATION:** Request authorization for the Mayor and Council President to execute the attached draft annual engagement letter with Nowlen, Holt & Miner, P. A. The proposed 2020 annual audit fee shall be \$15,500, for an initial three-year term.



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

CERTIFIED PUBLIC ACCOUNTANTS

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NORTHBRIDGE CENTRE  
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WEST PALM BEACH, FLORIDA 33402-0347  
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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  
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MARK J. BYMASTER, CFE, CPA  
RYAN M. SHORE, CFP®, CPA  
WEI PAN, CPA  
WILLIAM C. KISKER, CPA  
RICHARD E. BOTTS, CPA

March 8, 2021

To the Honorable Mayor and Members of the Town Council  
Town of Ocean Breeze, Florida  
1508 NE Jensen Beach Blvd.  
Jensen Beach, Florida 34957

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

We are pleased to confirm our understanding of the services we are to provide Town of Ocean Breeze, Florida for the years ended September 30, 2020, 2021, and 2022 with optional one-year contract extensions to renew the term an additional four years. We will audit the financial statements of governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Ocean Breeze, Florida as of and for the years ended September 30, 2020, 2021, and 2022 with optional one-year contract extensions to renew the term an additional four years. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Ocean Breeze, Florida's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Ocean Breeze, Florida's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

### 1) Management's Discussion and Analysis

## **Audit Objectives**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Town of Ocean Breeze, Florida and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Town of Ocean Breeze, Florida's financial statements. Our report will be addressed to the Mayor and Members of the Town Council of the Town of Ocean Breeze, Florida. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Town of Ocean Breeze, Florida is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

## **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.



Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Ocean Breeze, Florida's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

## **Other Services**

We will also assist in preparing the financial statements and related notes of the Town of Ocean Breeze, Florida in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## **Management Responsibilities**

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Town of Ocean Breeze, Florida; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Nowlen, Holt & Miner, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulatory agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nowlen, Holt & Miner, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulatory agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We will comply with all applicable laws, regulations, and requirements of the State of Florida and its Auditor General regarding financial audits of municipalities, including but not limited to those set forth in Florida Statutes Section 218.39; and we will comply with all applicable public records laws of the State of Florida.

We expect to begin our audit in March 2021 and to issue our reports no later than the June 15, 2021. Terry L. Morton is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for the financial statement audits will be as follows:

Fiscal year ended September 30, 2020	\$15,500
Fiscal year ended September 30, 2021	\$15,750
Fiscal year ended September 30, 2022	\$16,000
Fiscal year ended September 30, 2023, option year	\$16,250
Fiscal year ended September 30, 2024, option year	\$16,500
Fiscal year ended September 30, 2025, option year	\$16,750
Fiscal year ended September 30, 2026, option year	\$17,000

If a Federal or State Single Audit is required, we will discuss it with you and arrive at a fee before we incur additional costs.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Town of Ocean Breeze, Florida and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Nowlen, Holt & Miner, P.A.

**RESPONSE:**

This letter correctly sets forth the understanding of Town of Ocean Breeze, Florida.

\_\_\_\_\_  
Karen M. Ostrand, Mayor  
Date: \_\_\_\_\_

\_\_\_\_\_  
Kenneth De Angeles, President  
Date: \_\_\_\_\_

**Town of Ocean Breeze  
Audit RFP Selection Committee  
Consolidated Ranking**

	Berger, Toombs, Elam, Gaines & Frank	Carr, Riggs & Ingram	Cherry Bekaert	Nowlen, Holt & Miner
Arnold	3	4	2	1
Boglioli	3	4	1	2
O'Neil	4	2	3	1
<b>Total</b>	<b>10</b>	<b>10</b>	<b>6</b>	<b>4</b>



**Request for Proposals for  
Independent Auditing Services**

**Town of Ocean Breeze, Florida**

**February 5, 2021**



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

**Edward T. Holt, Managing Principal**

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, CMA, 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

February 5, 2021

Town of Ocean Breeze  
1508 NE Jensen Beach Blvd.  
Jensen Beach, Florida 34957

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

Ladies and Gentleman:

Thank you for giving us the opportunity to present our proposal to serve as external auditors for the Town of Ocean Breeze (the "Town") for the fiscal years ending September 30, 2020, 2021, and 2022 with optional one-year contract extensions to renew the term an additional four years. We understand the services requested by the Town and commit to meet or exceed all of the Town's terms and requirements.

We will audit the financial statements of the Town of Ocean Breeze for the fiscal years ending September 30, 2020, 2021, and 2022 and express an opinion on the fair presentation of the statements in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with U.S. generally accepted auditing standards of the AICPA, the standards for financial and compliance audits contained in Government Auditing Standards, Florida Statutes, and other rules as applicable. At the conclusion of the audit, we will issue a management letter, which would include any significant audit findings.

To provide the Town with optimal audit service, we have assembled a talented audit team whose experience, knowledge, and communication skills will be ideal to meet the requirements of the Town. Composed of principal and senior management professionals who have extensive practice in governmental audits, our firm is best qualified to perform the engagement and provide the Town with the following additional advantages:

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

- **Auditor Rotation** – Nowlen, Holt & Miner, P.A. ("NH&M:") understands the transition from one audit firm to another can be a challenging process. Our team has extensive experience in successfully managing the transition process with minimal disruption to the Town's staff. We will work closely with the Town to perform an efficient audit, meet deadlines, and issue reports.
- **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 Town. Our expertise will be vital over the next several years with the implementation of the new Governmental Accounting Standards Board pronouncements.



- **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 to respond 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.
- **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 team work give our employees valuable client and industry-specific knowledge, which in turn, maximizes audit efficiency and strengthens our working relationship with the Town.
- **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 member firms with 500 offices in more than 370 cities around the globe (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 Town's auditors. We understand the work to be completed and will meet or exceed the specifications outlined in the RFP. 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 one hundred eighty (90) days. If you have any questions about this proposal, please contact Ed Holt at (561) 659-3060.

Sincerely,

*Edward T. Holt*

Nowlen, Holt & Miner, P.A.



### **Tab 1 - 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 Town of Ocean Breeze and any component units of the Town. Nowlen, Holt & Miner, P.A. has had no professional relationship involving the Town of Ocean Breeze or any of its agencies or component units or oversight unit for the past five (5) years. We will give the Town written notice of any professional relationships entered into during the period of the engagement that might create a conflict of interest.



## **Tab 2 – Firm’s Qualifications, Knowledge and Experience**

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

NH&M is local firm of certified public accountants. Established in 1961, NH&M is a corporation incorporated in Florida; we have offices in West Palm Beach and Belle Glade, Florida. We are a full-service firm that has provided audit, accounting, tax, business valuation, forensic accounting, litigation support and management services over the last 50 years. 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. Work to be performed under this engagement will be performed out of our West Palm Beach Office.

### **Governmental Audit Staff**

We have a professional staff of thirteen people, eight of which are dedicated to governmental audits. All professional staff assigned to the audit will be working on the Town's engagement full time out of our West Palm Beach office. The number of our governmental audit employees, by employee classification, is as follows:

<b>Employee Classification</b>	<b>Total Number</b>	<b>Number of CPAs</b>
Partner	4	4
Managers	2	2
Supervisors	-	-
Seniors	-	-
Staff	2	-
<b>TOTAL</b>	<b>8</b>	<b>6</b>

### **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 (1)	49	49
Robert W. Hendrix, CPA (1)	41	41
Terry L. Morton, CPA (1)	32	32
N. Ronald Bennett, CPA, CFF (1)	32	32
Alexia G. Varga, CPA, CFE	18	18
Brian J. Brescia, CPA, CFP®	17	14
Edward T. Holt, Jr., CPA	15	15
<b>Sub-Total</b>	<b>204</b>	<b>201</b>
<b>Managers</b>		
William C. Kisker, CPA (1)	46	16
Mark Bymaster, CPA, CFE (1)	14	14
<b>Sub-Total</b>	<b>60</b>	<b>30</b>
<b>Supervisors</b>		
Ryan Shore, CPA	9	8
Wei Pan, CPA	8	8
<b>Sub-Total</b>	<b>17</b>	<b>16</b>
<b>Staff</b>		
Kasen Drouillard (1)	2	2
Kristy Rowe (1)	1	1
<b>Sub-Total</b>	<b>3</b>	<b>3</b>
<b>Professional Staff Total</b>	<b>284</b>	<b>250</b>

(1) Represents governmental audit employees

### **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 Town immediately and submit a written report of all irregularities and illegal actions.

### **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.

### **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.

### **Current and Projected Workload**

Staff retention is an important part of Nowlen, Holt & Miner, P.A.'s strategy for increasing audit efficiency. Because of our firm's low employee turnover, the Town will see most of the same audit team members year after year. Consistency of audit team members results in a more efficient audit by enhancing both client-specific and industry-specific experience. We are able and willing to commit and maintain staffing, both number and level, to successfully conclude the audit examination within the specified time constraints. Additional staff can be assigned to the engagement if necessary, and with the express prior approval of the Town. We recognize the work to be completed and as in the past, we will work with the Town in order to perform the work within the specified time period.

### **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 Town with a copy of each peer review report and any letters of comment for each review conducted during the time period engaged by the Town. A copy of NH&M's 2018 peer review report and the FICPA / AICPA acceptance letter are included on the following pages.



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

December 18, 2018

To the Stockholders 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, 2018. 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 remedialing 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 • Liveland, Florida 32413  
Telephone: 863-791-7585 • 863-791-8106 • Fax: 863-791-7557 • Email: RANONCPA@AOL.COM

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

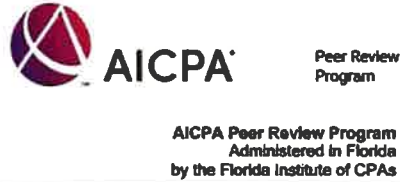
Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

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, 2018, 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. Korman, CPA*



April 17, 2019

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 April 17, 2019, 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, 2021. 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  
paul@ficpa.org 800-342-3197 ext. 251  
Florida Institute of CPAs

cc: David Ramos, Robert Hendrix

Firm Number: 900010052085

Review Number: 563998





## Technical Qualifications

### 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

#### 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

Kasen Drouillard

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**

Our auditing team will be headed by Edward T. Holt, Managing Principal. Ed has managed the audits of over 100 different entities throughout his 49 years of auditing experience. His diverse experience includes governmental, non-profit, retail and construction industries. Ron Bennet will be Quality Control Review Partner on the engagement. Ron has been with the firm for 32 years and has extensive experience in auditing governmental entities and grant compliance testing. Terry L Morton, Jr. will be the Senior Audit Manager on the engagement. Terry has been with the firm for 32 years. Terry received a Certificate of Educational Achievement in both Governmental and Non-Profit Accounting and Auditing from the AICPA. Mark J. Bymaster will be the manager on the engagement and Kristy Rowe will be the staff accountant. Terry serves on the GFOA Special Review Committee, which grades CAFR's submitted for the Certificate of Achievement. Resumes for team members at a supervisory level and higher are included on the following pages. Please see Tab 4 for contact names and phone numbers to reference any of the clients listed under governmental experience on each team member's resume.

### **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 Town informed of any new reporting requirements and will discuss any situations involving options in reporting formats.

### EDWARD T. HOLT, CPA

Edward T. Holt is a partner with Nowlen, Holt & Miner, P.A. with 49 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:

- 08/16 Preventing & Identifying ID Theft
- 01/17 SSARS 21
- 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

### Non-Profit Experience

As partner or our auditing team, Ed had 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 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 31 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
- 05/17 2017 Not-For-Profit Organizations Conference
- 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

### **Governmental Experience**

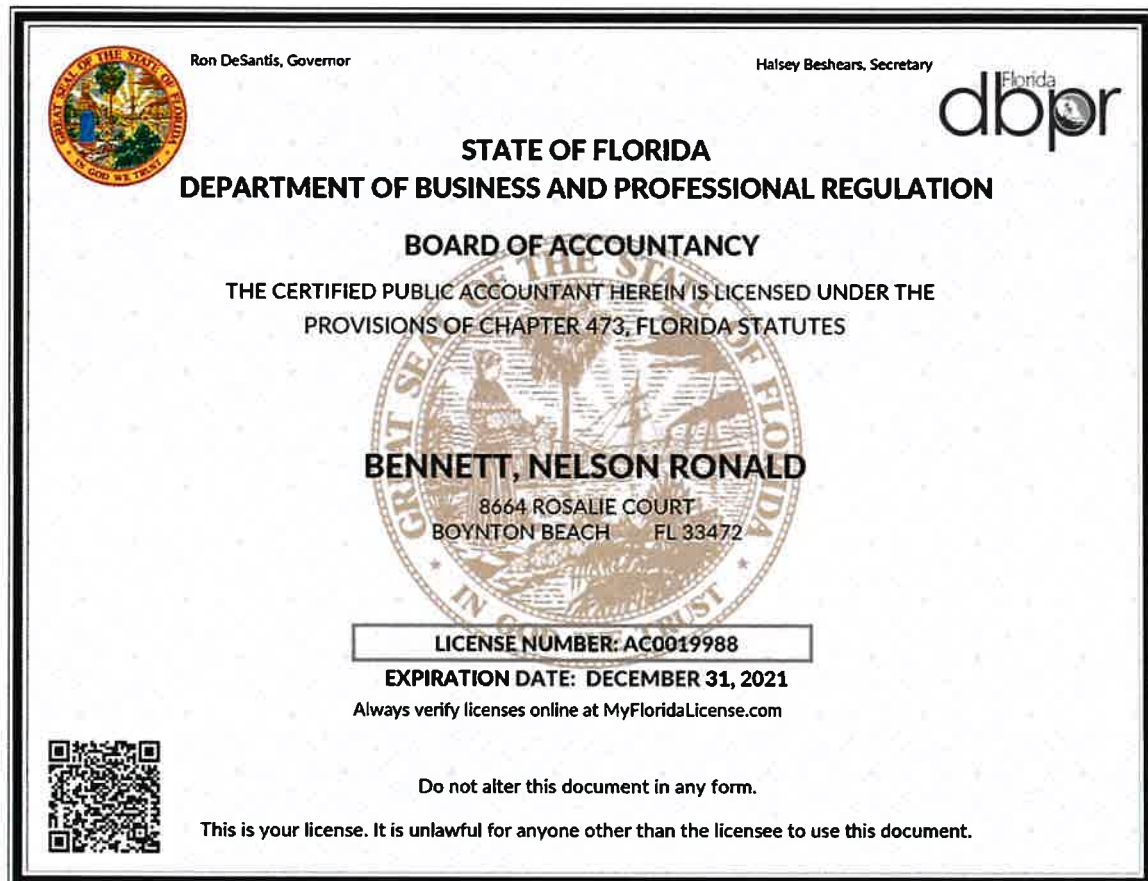
While with the firm Ron has managed the audits of the following governmental entities:

- 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
- North Palm Beach Heights Water Control District
- Palm Beach County Solid Waste Authority
- Port Mayaca Cemetery
- Port of Palm Beach District
- School Board of Palm Beach County – Internal Accounts and Tangible Personal Property
- South Lake Worth Inlet 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

### 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 31 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)
- Jerome Golden Center for Behavioral Health, Inc., Treasurer
- Jerome Golden Center Foundation, Treasurer
- Kairos Prison Ministry – Martin County, Financial Secretary

### **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

### **Governmental Experience**

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

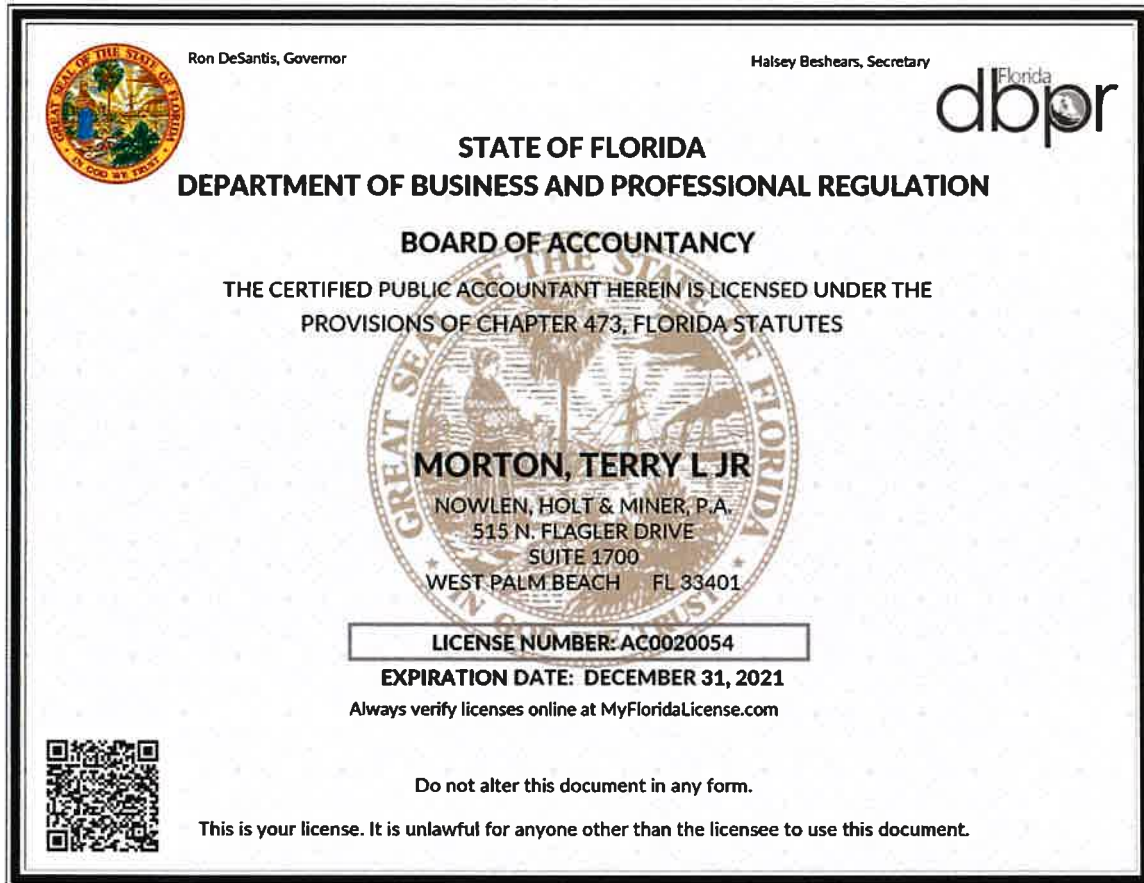
- Belle Glade Housing Authority
- Children's Services Council of Broward County
- Children's Services Council of Palm Beach County
- City of Belle Glade
- City of Greenacres
- City of Pahokee
- City of Palm Beach Gardens
- City of Riviera Beach
- City of Riviera Beach CRA
- Crossings at Fleming Island Community Development District
- Florida Governmental Utility Authority
- Glades Utility Authority
- Hendry County
- North Palm Beach Heights Water Control District
- Jupiter Inlet District
- Loxahatchee River Environmental Control District
- Okeechobee Utility Authority
- Palm Beach County
- Port of Palm Beach
- 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



### MARK J. BYMASTER, CPA, CFE

Mark Bymaster is a manager at Nowlen, Holt & Miner, P.A. with 13 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

### Relevant Continuing Professional Education

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

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

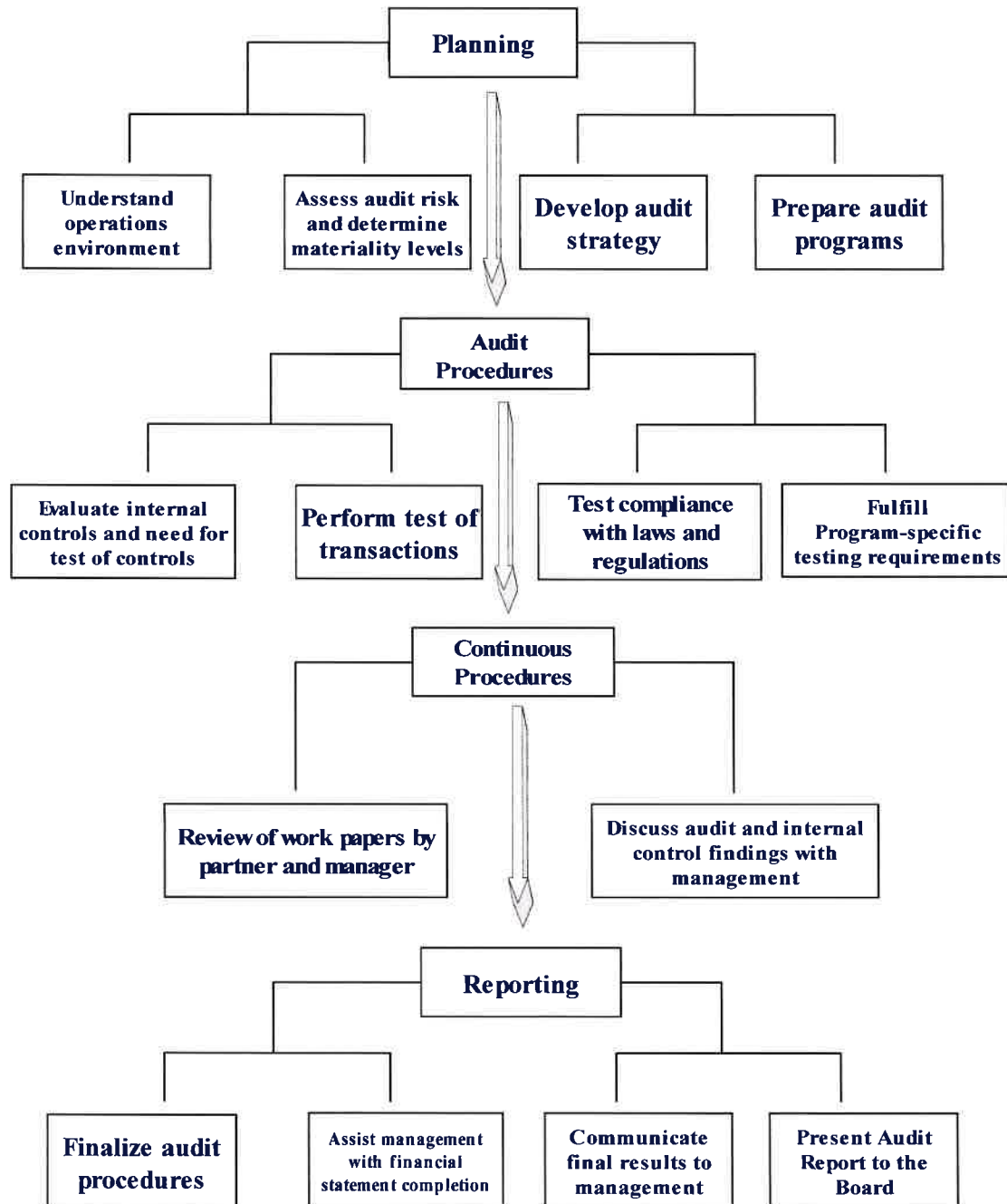
### Governmental and Non-Profit Experience

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. | • Town of Gulf Stream                        |
| • City of Boynton Beach                                   | • Town of Highland Beach                     |
| • City of Greenacres                                      | • Town of Juno Beach                         |
| • City of Riviera Beach                                   | • Town of Lake Clarke Shores                 |
| • City of Riviera Beach CRA                               | • Town of Manalapan                          |
| • City of Pahokee   | • Town of Ocean Ridge                        |
| • Hanley Center, Inc.                                     | • Town of Palm Beach                         |
| • Hanley Center Foundation, Inc.                          | • Seacoast Utility Authority                 |
| • Loxahatchee River District                              | • Solid Waste Authority of Palm Beach County |
| • Palm Beach County Chapter, The American Red Cross       | • Young Women's Christian Association        |



**Tab 3 – Audit Approach**



### **Audit Approach**

Along with information gathered from the Town, 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 Town.

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 Town with the most efficient audit services, NH&M will need to develop an in-depth understanding of the Town and its operations. To obtain this understanding, NH&M will discuss operations with Town staff and review budgets, organizational charts, Town manuals and other sources of information. During this time the engagement partner and supervisory team members will meet with Town staff to discuss timing and other expectations the Town 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 Town's internal control procedures and perform walk-throughs and interviews with Town staff
- Prepare audit programs based on risk assessments
- Perform analytical procedures on account balances
- Request assistance from Town staff in the preparation of certain schedules and have staff 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 Town's financial statements to material misstatements due to fraud
- Make inquiries of management and other Town staff
- Evaluate unusual or unexpected relationships identified by analytical procedures

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

In order to perform an effective and efficient audit, we will rely on Town staff to prepare reconciling and back-up schedules, as well as retrieve back-up documents as necessary which may include budget and related materials, organizational charts, manuals and programs, and financial and other management information systems. 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 Town staff may have on documents or schedules requested.

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

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

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 Town to review
- Discuss audit findings with management
- Conduct an exit conference with Town management and/or audit committee
- Presents the audit report to Town Commission



#### *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 Town. 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. Schedules of federal and state financial assistance and related reports on the administering of federal and state financial assistance programs, if applicable.
- E. A report to management (management letter).
- F. A report on Bond Compliance and other documents necessary to issue the bonds (comfort letters), if applicable.
- G. 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 Town'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 Town's financial statements that is more than inconsequential will not be prevented or detected by the Town'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.

### Segmentation of the Engagement

The following chart presents key procedures and estimated number of hours by employee classification for our proposed segmentation of the engagement.

Audit Segment	Partner	Manager	Staff	Hours
General Planning	X	X		10
Consideration of Internal Control Structure	X	X		5
Development of Audit Programs	X	X		10
Substantive Tests		X	X	25
Tests of Compliance		X	X	25
Analytical Procedures		X	X	15
Report Preparation and Review	X	X		15
Support			X	5
Total Hours	20	60	30	110

### Sample Size and Statistical Sampling

Audit sampling is the application of an audit procedure to less than 100% of the items within an account balance or class of transactions for the purpose of evaluating some characteristic of the balance or class. The items constituting the account balance or class of transactions of interest are the population. The portion of the account balance or class of transactions to be examined is the sample.

It is important to note that a test that involves application of procedures to less than 100% of the items in the population but that does not involve projecting the results to the entire account balance or class of transactions is not audit sampling. All audit sampling involves judgment in planning and performing the sampling procedure and evaluating the results of the sample. The audit procedures performed in examining the selected items in a sample generally do not depend on the sampling approach used.

When a decision is made to use audit sampling, the auditor must choose between statistical and non-statistical sampling. The choice is primarily a cost-benefit consideration. If sampling is used, some sampling risk is always present. Statistical sampling uses the laws of probability to measure sampling risk. Any sampling procedure that does not measure the sampling risk is a non-statistical sampling procedure. A properly designed non-statistical sampling application can provide results that are as effective as those from a properly designed statistical sampling application.

Statistical sampling generally involves additional costs to design individual samples that meet statistical requirements and to select the items to be examined. The basic requirements that relate to all audit samples, statistical and non-statistical, are as follows:

- **Planning** – Relate the population to the objective of the audit tests
- **Selection** – Select items that can be representative of the population
- **Evaluation** – Project sample results to the population and consider sampling risk

Audit sampling may not always be appropriate. It may be more efficient to test an account balance or class of transactions by applying analytical review procedures. In some cases, legal requirements might necessitate 100% examination. In other situations, some items might be examined 100% because acceptance of sampling risk is not justified or 100% examination is more cost effective in the circumstances. Our professional judgment will be used to determine whether sampling is appropriate.

#### **Extent of Use of Electronic Data Processing and Availability of Automated Audit Software**

Our office uses computers extensively to perform audit steps that a computer can accomplish faster and more efficiently than manual calculations. The following will be performed on computers:

- **Development of trial balances and lead schedules** – We will download your trial balance to our firm's specialized audit software. As we make adjusting journal entries, they will be electronically posted, and an updated trial balance will be available immediately.
- **Analytical Review** – After being downloaded and updated, the trial balance will be available for analytical review. The information can also be imported into Excel spreadsheets for additional calculations and analysis.
- **Efficient paperless environment** – Our firm utilizes AdvanceFlow software, which allows us to conduct paperless engagements. Paperless audits facilitate our firm with the following advantages:
  - Simultaneous access to workpapers by multiple users
  - Enhanced collaboration among audit team members for sharing and reviewing workpapers
  - Linking CSA, Excel, and Word documents/files to generate reports
  - Faster turnaround time for financial statements and the auditor's report
- **Electronic Reports** – We provide our clients with original PDF copies of the auditor's report rather than a scanned version of the report.
- **Citrix® ShareFile®** – NH&M uses ShareFile, a web-based software that helps us exchange files, regardless of size, easily, securely and professionally with our clients.

### **Analytical Procedures**

Analytical procedures are an important part of the audit process and range from simple comparisons to the use of complex models involving many relationships and elements of data.

Understanding financial relationships is essential in planning and evaluating the results of analytical procedures and requires knowledge of the client and the industry in which the client operates. Understanding the purpose of analytical procedures and the limitations of those procedures is also important. Accordingly, the relationships and types of data used, as well as conclusions reached when recorded amounts are compared to expectations, require the auditor's judgment.

We will use analytical procedures to:

- Assist in planning the nature, timing, and extent of other auditing procedures
- Obtain evidential matter about particular assertions related to account balances of classes of transactions
- Review of financial information in the final review stage of the audit

When used as substantive tests, analytical procedures may include, but not be limited to, the following:

- Comparison of prior year and current year balances
- Comparison of actual and budgeted amounts
- Ratio and trend analysis
- Predictive tests based upon relationships between financial and nonfinancial information

### **Internal Control Procedures**

The Town's Commission, management, and other personnel establish the internal control structure of the Town, which is an important source of information about the types and risks of potential material misstatements that could occur in financial statements. We will use this information to design appropriate substantive tests that will provide reasonable assurance of detecting material misstatements.

We usually perform these procedures only to gain a general understanding of the overall internal control structure and the way the Town operates. Under most circumstances, we believe formal documentation of control activities, including tests of controls, is not the most efficient method of achieving audit objectives in most entities your size. We will use all the internal control information we gather as a supplement to our industry and audit knowledge to ensure the development of the most efficient audit possible for the Town.

In evaluating the control environment of the Town, we will consider items such as the following:

- Frequency of Commission meetings
- Qualifications and involvement of Commission members
- Other external factors

Control activities are policies and procedures that help ensure that management's directives are carried out and the Town's objectives are met. The types of items we will consider in understanding your control activities are:

- Policies for comparing actual results to budgeted amounts
- Billing and collection procedures
- Purchasing procedures, such as the use of competitive bidding
- Payment procedures

#### **Tests of Compliance with Laws and Regulations**

Audits conducted in accordance with generally accepted auditing standards provide the basis for expressing an opinion on the fairness of financial statements in accordance with generally accepted accounting principles. However, due to the special nature of governments, the traditional audit scope has been broadened to encompass determinations of whether the governmental unit has complied with governing laws, regulations, rules, grantor guidelines, and other finance related legal requirements.

Generally, compliance criteria can be found in Florida law, rules, grant agreements, local ordinances, resolutions, policies, contracts and similar documents. Specific compliance criteria will be identified early in the audit process in order to facilitate the design and performance of appropriate audit procedures for testing compliance.

The following are examples of the types of laws and regulations that may have a direct and material effect on the financial statements:

- |                                    |                                   |
|------------------------------------|-----------------------------------|
| • Procurement                      | • Establishment of funds          |
| • Taxing authority                 | • Debt limitations                |
| • Legal authority for transactions | • Budgets and budgetary reporting |
| • Tax reporting                    | • Restrictions on expenditures    |

NH&M has performed governmental audits for over 50 years. Thus, we have developed numerous compliance checklists to enhance the efficiency and effectiveness of compliance testing. These checklists are designed and continuously updated to test compliance with current Florida Statutes, Rules of the Auditor General, and other legal and regulatory requirements. These checklists will increase the efficiency of our audit of the Town.



For compliance testing, we will simultaneously conduct tests of items that can be quantified in terms of dollars and substantive tests of transaction classes and account balances. Under this approach, items selected for substantive testing will also be tested for compliance. Because of the type of evidence available, certain compliance requirements do not lend themselves to testing in conjunction with substantive tests. These requirements will be tested by inquiry, observation, and inspection.

The audit process is guided by generally accepted auditing standards and not by specific cookbook-type procedural instructions. Therefore, the auditor's professional judgment is an extremely important element in defining the audit scope properly, especially with respect to compliance testing.

#### **Audit Sampling**

As mentioned previously, audit sampling involves judgment in planning and performing the sampling procedure and evaluating the results of the sample. When a decision is made to use audit sampling, the auditor must choose between statistical and non-statistical sampling.

Because of the costs associated with audit sampling, it is important to consider the effectiveness of alternative approaches before concluding that sampling is necessary. Our professional judgment will be used to determine whether sampling is appropriate.

## Tab 4 – Florida Engagements

### Governmental Audits Performed by Our Audit Team

Below is a list of NH&M's Florida governmental clients for which we provided auditing services in the last five years. 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	CAFR	Single Audit	Client Contact
<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> Assistant Finance Director 561-996-0100
<b>City of Greenacres</b> 5800 Melaleuca Lane Greenacres, FL 33463	2015-Current	Edward T. Holt Ronald Bennett	✓	✓	<b>Andrea McCue</b> City Manager 561-642-2017
<b>High Ridge/Quantum CDD</b> 2501A Burns Road Palm Beach Gardens, FL 33410	2014-2018	Edward T. Holt Terry Morton			<b>Jeff Walker</b> Finance Director 561-630-4922
<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
<b>Loxahatchee River Environmental Control District</b> 2500 Jupiter Park Dr. Jupiter, FL 33458	2017-Current	Edward T. Holt Terry Morton	✓		<b>Kara Fraraccio</b> Director of Finance 561-401-4095
<b>Marsh Harbour CDD</b> 2501A Burns Road Palm Beach Gardens, FL 33410	2014-Current	Edward T. Holt Terry Morton			<b>Jeff Walker</b> Finance Director 561-630-4922
<b>NPB Heights Water Control District</b> PO Box 8739 Jupiter, FL 33468	1988-Current	Edward T. Holt Terry Morton			<b>Lynn McCullough</b> Chairman 561-743-7674
<b>Okeechobee Utility Authority</b> 100 SW 5 <sup>th</sup> Ave. Okeechobee, FL 34974	2004-Current	Edward T. Holt Terry Morton		✓	<b>George Gall</b> Finance Director 863-763-9460
<b>Port of Palm Beach</b> One East 11 <sup>th</sup> St., Suite 600 Riviera Beach, FL 33404	2006-Current	Edward T. Holt Ronald Bennett		✓	<b>Daniel Kirchman</b> Controller 561-383-4129
<b>Riverside Park CDD</b> 2501A Burns Road Palm Beach Gardens, FL 33410	2014-Current	Edward T. Holt Terry Morton			<b>Jeff Walker</b> Finance Director 561-630-4922
<b>Seacoast Utility Authority</b> 4200 Hood Rd. Palm Beach Gardens, FL 33410	2015-2019	Edward T. Holt Terry Morton	✓		<b>Daniela Russell</b> Chief Financial Officer 561-627-2900
<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



Audit Engagement	Audit Term	Partners	CAFR	Single Audit	Client Contact
<b>Town of Gulf Stream</b> 100 Sea Rd. Gulf Stream, FL 33483	2000-Current	Edward T. Holt Ronald Bennett			<b>Greg Dunham</b> Town Manager 561-276-5116
<b>Town of Juno Beach</b> 340 Ocean Drive Juno Beach, FL 33408	2019-Current	Edward T. Holt Terry Morton	✓		<b>Matthew Pazanski</b> Finance Director 561-656-0320
<b>Town of Lake Clarke Shores</b> 1701 Barbados Rd. Lake Clarke Shores, FL 33406	2004-2019	Edward T. Holt Ronald Bennett			<b>Daniel P. Clark</b> Town Administrator 561-964-1515
<b>Town of Lake Park</b> 535 Park Ave. Lake Park, FL 33403	2007-Current	Edward T. Holt Terry Morton	✓		<b>Lourdes Cariseo</b> Finance Director 561-881-3350
<b>Town of Loxahatchee Groves</b> 155 F Rd. Loxahatchee Groves, FL 33470	2009-Current	Edward T. Holt Terry Morton	✓		<b>Jamie Titcomb</b> Town Manager 561-793-2418
<b>Town of Manalapan</b> 600 South Ocean Blvd. Manalapan, FL 33462	2004-Current	Robert Hendrix Ronald Bennett			<b>Linda Stumpf</b> Town Manager 561-383-2546
<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>Tracy Stevens</b> Town Manager 561-732-2635
<b>Town of Palm Beach</b> 360 S. County Rd. Palm Beach, FL 33480	2010-2019	Edward T. Holt Ronald Bennett	✓	✓	<b>Jane Le Clainche</b> Finance Director 561-838-5444
<b>Town of Palm Beach Shores</b> 247 Edwards Lane Palm Beach Shores, FL 33404	2004-2019	Edward T. Holt Terry Morton			<b>Wendy Wells</b> Bookkeeper 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



## **Tab 5 – Report Format**

A copy of the Town of Juno Beach Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2019 has been included in this proposal. An electronic copy has also been included for your convenience.

## Tab 6 – Proposal Form

Group A			
ITEM #	AUDIT PERIOD ENDING	TOTAL PROJECTED HOURS	TOTAL FEE
Initial 3 Year Term			
1	September 30, 2020	110 hours	\$ 15,500.00
2	September 30, 2021	110 hours	\$ 15,750.00
3	September 30, 2022	110 hours	\$ 16,000.00
Four Additional One-Year Contract Extensions			
4	September 30, 2023	110 hours	\$ 16,250.00
5	September 30, 2024	110 hours	\$ 16,500.00
6	September 30, 2025	110 hours	\$ 16,750.00
7	September 30, 2026	110 hours	\$ 17,000.00
<b>OVERALL TOTAL (Items 1-7)</b>			<b>\$ 113,750.00</b>

Company Name: Nowlen, Holt & Miner, P.A.

Group B		
ITEM	DESCRIPTION	HOURLY RATE
8	Partner	\$ 160.00
9	Manager	\$ 150.00
10	Supervisory Staff	\$ 140.00
11	Staff	\$ 110.00

Group C		
ITEM	PROJECTED 2020 AUDIT	ESTIMATED HOURS
12	Partner	20.00
13	Manager	60.00
14	Supervisory Staff	-
15	Staff	30.00
<b>TOTAL</b>		<b>110.00</b>

The Respondent certifies that as a condition of bidding he will hold good his proposal prices for a minimum period of **ninety** (90) calendar days from the date proposals are opened.

Company Name: Nowlen, Holt & Miner, P.A.



The undersigned Respondent hereby certifies that the terms and conditions, including but not limited to, the scope of work have not been altered or modified in any manner. Any modification to this solicitation by the proposer will result in Proposer's response being found non-responsive and thereby disqualified.

The undersigned Respondent hereby certifies that he has received all the Addenda listed below and has incorporated them into his proposal listed herein. Failure to acknowledge any and all addenda may render the proposal non- responsive and no further evaluation of the proposal will occur.

Addendum(s) # 1 through # 2 Respondent's Initials ETH

Edward T. Holt  
(Signature)

Edward T. Holt  
(Printed Name)

Nowlen, Holt & Miner, P.A.  
Name of Company, Firm

President  
(Printed Title)

(561) 659-3060  
Telephone Number

(561) 835-0628  
Facsimile Number

[ETH@nhmcpa.com](mailto:ETH@nhmcpa.com)  
Email Address



## Tab 7 – Insurance

Nowlen, Holt & Miner, P.A. agrees to obtain (prior to award) insurance with coverages as detailed in Section 5.2 of the Town of Ocean Breeze's RFP #2020-001. Proof of insurance is provided below:

ACORD		NOWLHOL-01		URIBEA		
CERTIFICATE OF LIABILITY INSURANCE				DATE (MM/DD/YYYY) 2/21/2020		
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 License # 0657768 Insurance Office of America Abacoa Town Center 1200 University Blvd, Suite 200 Jupiter, FL 33458		CONTACT NAME: Annie Uribe PHONE (A/C, H/O, Ext): (561) 296-5966 26059 FAX (A/C, H/O): (561) 776-0670 E-MAIL ADDRESS: Annie.Uribe@ioausa.com				
INSURED  Nowlen Holt & Miner PA PO Box 347 West Palm Beach, FL 33402		INSURERS AFFORDING COVERAGE INSURER A: Main Street America Protection Insurance Company 13026 INSURER B: National Union Fire Insurance Company of Pittsburgh PA 19445 INSURER C: Zenith Insurance Company 13269 INSURER D: INSURER E: INSURER F:				
COVERAGES		CERTIFICATE NUMBER:		REVISION NUMBER:		
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.						
INSR LTR	TYPE OF INSURANCE	ADD. INSUR. REQ. Y/N	POLICY NUMBER	POLICY EFF. (MM/DD/YYYY)	POLICY EXP. (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR		BPG1058K	2/20/2020	2/20/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (EA OCCURRENCE) \$ 500,000 MED EXP (Acc/own person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 OTHER:
GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> CATA <input type="checkbox"/> LOC OTHER:						
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		BPG1058K	2/20/2020	2/20/2021	COMBINED SINGLE LIMIT (EA ACCIDENT) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
B	UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE		EBU045886406	2/20/2020	2/20/2021	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 DED \$ RETENTION \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY (ANY PROPRIETOR/OWNER/EXECUTIVE OFFICEMEMBER EXCLUDED) (Mandatory in FL) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A	Z127566704	1/1/2020	1/1/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Town of Palm Beach is named as additional insured with regards to General Liability insurance as per BP0448 01-06 as required by written contract.						
CERTIFICATE HOLDER  FOR INFORMATION PURPOSES ONLY Nowlen, Holt & Miner, P.A. 515 N. Flagler Drive Suite 1700 West Palm Beach, FL 33401				CANCELLATION  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE C. Key Dancy		

ACORD 25 (2016/03)

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The ACORD name and logo are registered marks of ACORD



CPA Mutual Insurance Company of America Risk Retention Group  
Home Office: Burlington, Vermont  
Servicing Office: 4923 NW 43rd St Ste C  
Gainesville, FL 32606-4460  
(800) 543-3029

**ACCOUNTANTS PROFESSIONAL LIABILITY POLICY**  
"Claims Made"

Policy No.: APLP10550-24

**IMPORTANT NOTICE: Please Read Carefully**

This is a "claims made" policy. Coverage hereunder is limited to claims first made against the Insured during this policy period and reported to the Company during this policy period; provided always that such claims result from negligent acts, errors, or omissions first arising subsequent to the Prior Acts date.

Please note further that the limits of liability available to pay judgments or settlements are reduced by amounts incurred for legal defense. Further note that the deductible applies to amounts incurred for legal defense.

THIS POLICY IS ISSUED BY YOUR RISK RETENTION GROUP. YOUR RISK RETENTION GROUP MAY NOT BE SUBJECT TO ALL OF THE INSURANCE LAWS AND REGULATIONS OF YOUR STATE. STATE INSURANCE INSOLVENCY GUARANTY FUNDS ARE NOT AVAILABLE FOR YOUR RISK RETENTION GROUP.

**Item 1. Named Insured(s) and Address:**

- (a) Named Insured(s): Nowlen Holt & Miner PA
- (b) Address: P O Box 347  
West Palm Beach, FL 33402 County: Palm Beach

**Item 2. Policy Period:**

- (a) Inception Date: March 05, 2020
  - (b) Expiration Date: March 05, 2021
- [Both 12:01 AM Standard Time, at the address of the Named Insured stated above in Item 1(b).]

**Item 3. Prior Acts Date:** (If No Prior Acts Date - No Limitation Applies)

**Item 4. Total Annual Premium:**

**Item 5. Limits of Liability:** (Includes Claim Expenses unless Amended by Endorsement)

- (a) \$5,000,000 each claim, subject to:
- (b) \$10,000,000 aggregate limit for all claims first made during the policy period

**Item 6. Deductible:** \$30,000 each and aggregate deductible for all claims  
(applicable to costs of defense)

**Item 7. Application Dated:** February 12, 2020

**Item 8. Previous Policy Number** (if with CPA Mutual): APLP10550-23

**Item 9. Forms and Endorsements Attached:** PL07/01/2018, AD-25, IS-02, ME-01, EX-08,  
CP-01, IS-01

These declarations, along with the completed and signed application and the policy, constitute the contract between the Insured(s) and the Company and shall be non-assessable.

Date: March 17, 2020

Authorized Representative  
ge: 3/17/20

## Tab 8 – References

Below are five of the most significant engagements performed in the last five years that are similar to the Town's engagement. The Town may contact any of these entities regarding the audit services we have provided to their respective organizations. We have also attached letters of reference below.

Client	Contact	Address	Length of Service	Total Hours	Engagement Partner
<b>City of Belle Glade</b>	Diana L. Hughes Assistant Finance Director 561-996-0100	110 Dr. Martin Luther King Jr., Blvd. West Belle Glade, FL 33430	> 20 years	500	Robert W. Hendrix 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>Performed Federal and State Single Audit</li> <li>Assisted with CAFR preparation</li> </ul>					
<b>Town of Juno Beach</b>	Matthew Pazanski Director of Finance 561-656-0320	340 Ocean Drive Juno Beach, FL 33408	2019-Current	150	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 CAFR preparation</li> </ul>					
<b>Town of Manalapan</b>	Linda Stumpf Town Manager 561-383-2546	600 South Ocean Blvd. Manalapan, FL 33462	2004-Current	400	Edward T. Holt N. Ronald Bennett
<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> <li>Completed SRF loan audits</li> </ul>					
<b>Town of Palm Beach Shores</b>	Wendy Wells Town Treasurer 561-844.3457	247 Edwards Lane Palm Beach Shores, FL 33414	2000-Current	150	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>Village of North Palm Beach</b>	Samia Janjua Director of Finance 561-841-3360	501 US Highway 1 North Palm Beach, FL 33408	2006-Current	400	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 CAFR preparation</li> </ul>					



A Municipal Corporation since  
September 11, 1945

Tel: 561-996-0100  
Fax: 561-992-2215

[www.bellegladegov.com](http://www.bellegladegov.com)

#### Commissioners

Steve B. Wilson  
*Mayor*

Mary Ross Wilkerson  
*Vice Mayor*

Michael C. Martin  
*Treasurer*

Johnny Burroughs, Jr.

Larry Underwood

Lomax Harrelle  
*City Manager*

## City of Belle Glade

Department of Finance

June 7, 2019

Nowlen, Holt & Miner, P.A.  
515 N. Flagler Drive, Suite 1700  
West Palm Beach, FL 33402  
Attn: Mark Bymaster

#### REF: Recommendation and Reference

The City of Belle Glade highly recommends the auditing firm and services provided by Nowlen, Holt & Miner, P.A. The firm has provided auditing and financial reporting services to the City for several years with outstanding audit support.

Nowlen, Holt & Miner, P.A. has been successful in selection for award from several competitive RFPs for auditing services issued during this period. The firm has continued to provide needed guidance and oversight on implementation of GASB pronouncements and can tailor their services to the size and needs of the organization.

If you have any questions, I can be reached at 561-992-1610.

Sincerely,

Larry Underwood  
Director of Finance

110 Dr. Martin Luther King, Jr. Blvd., West • Belle Glade, FL 33430



## TOWN OF MANALAPAN

600 South Ocean Boulevard, Manalapan, Florida 33462-3398  
Telephone (561) 585-9477 Fax (561) 585-9498  
Email: [townhall@manalapan.org](mailto:townhall@manalapan.org) [www.manalapan.org](http://www.manalapan.org)

June 10, 2019

Re: Letter of Reference for Nowlen, Holt & Miner, PA

To Whom It May Concern,

Nowlen, Holt & Miner, PA has been performing auditing services to the Town for the last fifteen (15) years. The team has the professional qualifications and necessary experience to fulfill all of our auditing requirements in an efficient, timely and cost effective manner.

During this time I have worked closely with the auditors, and they consistently demonstrated professionalism along with an understanding of local government auditing GASB requirements.

Please do not hesitate to contact me if you have any questions regarding or require additional information.

Sincerely,

  
Linda A. Stumpf  
Town Manager/Finance Director



## Tab 9 - Submittal Forms & Requested Information

### 5.3 REQUEST FOR INFORMATION TO SUBMIT WITH IRS W-9 FORM

Federal Income Tax Law requires a Form 1099 with a valid taxpayer identification number to be filed for payments made in the course of conducting a trade or business. Further, these payments may be subject to Backup Federal Income Tax Withholding for all payees who have not submitted a correct Federal Tax Identification Number at the time of payment.

Please read this form and complete the information thereon before signing and returning with a copy of your IRS W9 Form. If you are a corporation, we will not issue you a Form 1099 (Reference: 1.6401-3(c)). However, kindly return this form to document your corporate status.

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

**DBA:** N/A

**CORPORATE ADDRESS:** 515 N. Flagler Drive, Suite 1700

**TOWN:** West Palm Beach

**STATE:** FL

**ZIP:** 33401

**TELEPHONE:** ( 561 ) 659-3060

**FAX:** ( 561 ) 835-0628

**ALTERNATE PHONE:** ( N/A )

**REMIT TO ADDRESS:** 515 N. Flagler Drive, Suite 1700

**CITY:** West Palm Beach

**STATE:** FL

**ZIP:** 33401

**TELEPHONE:** ( 561 ) 659-3060

**COMPANY CONTACT NAME:** Edward T. Holt

**COMPANY/CONTACT EMAIL ADDRESS:** ETH@nhmcpa.com

#### TYPE OF ORGANIZATION

1. ☒ Corporation

3. ☐ Sole Proprietor

5. ☐ Government Agency

2. ☐ Partnership

4. ☐ Individual

6. ☐ Other: \_\_\_\_\_

**1099 REPORTING STATUS (Check One):** ☐ Yes ☒ No

#### TAXPAYER IDENTIFICATION NUMBER:

**Employer Identification Number:** 59 - 2749772

**(Or) Social Security Number:** N/A - - -

**Print name of Taxpayer if using SS#:** N/A

**Under penalties of perjury, I certify that this statement is accurate and complete.**

**Signature:** Edward T. Holt **Title:** President

**Date:** 02/05/2021 **Phone:** ( 561 ) 659-3060

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

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

1. This sworn statement is submitted to TOWN OF OCEAN BREEZE, MARTIN COUNTY, FLORIDA

by: Edward T. Holt, President

*(print individual's name and title)*

for: Nowlen, Holt & Miner, P.A.

*(print name of entity submitting sworn statement)*

whose business address is: 515 N. Flagler Drive, West Palm Beach, FL 33401

and (if applicable) its Federal Employer Identification Number (FEIN) is: 59-2749772

(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: N/A - \_\_\_\_\_.)

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentations.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
- a. A predecessor or successor of a person convicted of a public entity crime; or
  - b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, Shareholders, employees, members, and agents who are active in management of an entity.
6. Based on information and belief, the statement which I have marked below is true in relations to the entity submitting this sworn statement. (Indicate which statement applies).

- ☒ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- ☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- ☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

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

Edwaine T. Haet

Signature

Sworn to and subscribed before me this 5th day of February, 2021.

Personally known X OR Produced Identification \_\_\_\_\_

Geraldine Sibel

Notary Public – State of Florida

Type of Identification \_\_\_\_\_

My Commission Expires: 04-30-2024

SEAL OR STAMP



## Tab 10 – Prohibition Non-Collusion/Conflict of Interest Disclosure

Nowlen, Holt & Miner, P.A. certifies that in connection with this solicitation the information provided has been arrived at independently, without consultation, communication, or agreement with any other respondent or with any competitor for the purpose of restricting competition, or in any other way influencing the competitive arena.

Nowlen, Holt & Miner, P.A. certifies that there are no conflicts of interest, real or apparent, that the respondent, employee, officer, or agent of the firm may have due to ownership, other clients, contracts or interest associated with this project.

### Licensed to Practice in Florida

NH&M is an entity licensed to practice in Florida. All assigned key professional staff 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. Please see resumes of key professionals in Tab 2 for individual licenses.



Signature on the transmittal letter certifies the veracity of these statements.

## **Tab 11 – Additional Information**

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 member firms with 500 offices in more than 370 cities around the globe (see Appendix A).



## Tab 12 – Addenda

Please see the following Addenda we acknowledge receiving pursuant to this solicitation.

Town of Ocean Breeze  
RFP for Auditing Services

**RFP ADDENDUM #1**  
Page 1 of 1

<b>NOTICE TO ALL POTENTIAL PROPOSERS</b>
The Request for Proposal (RFP) is modified as set forth in this Addendum. The original RFP Documents and any previously issued addenda remain in full force and effect, except as modified by this Addendum, which is hereby made part of the RFP. Respondent shall take this Addendum into consideration when preparing and submitting its Proposal.
<b>PROPOSAL SUBMITTAL DEADLINE</b>
The Proposal submittal deadline has been changed as noted herein, and modifies the deadline stated in the RFP. The new Proposal submittal deadline is 12:00 pm on Friday, February 5, 2021.

**END OF ADDENDUM**

**NOTICE TO ALL POTENTIAL PROPOSERS**

The Request for Proposal (RFP) is modified as set forth in this Addendum. The original RFP Documents and any previously issued addenda remain in full force and effect, except as modified by this Addendum, which is hereby made part of the RFP. Respondent shall take this Addendum into consideration when preparing and submitting its Proposal.

**PROPOSAL SUBMITTAL DEADLINE**

Proposal submittal deadline is 12:00 pm on Friday, February 5, 2021.

**QUESTIONS SUBMITTED**

**Question:** Does the Town anticipate any major changes in financial reporting for the fiscal year 2020 and beyond?

**Answer:** No

**Question:** Does the Town anticipate to require a Federal or State single audit within the next 3 fiscal years?

**Answer:** No

**Question:** Does the Town anticipate and major changes to staff involved in the Town's financial reporting?

**Answer:** No

**Question:** Did the Town incur any additional non-audit fees in the prior 3 fiscal years for services provided by the Town's Auditing Firm? If so, please explain the services provided and the fee amount.

**Answer:** No additional fees for the prior 3 fiscal years.

**Question:** What were the audit fees for the last 3 fiscal years, 2017, 2018, and 2019?

**Answer:**

2017	\$18,500
2018	\$18,500
2019	\$18,500

**Question:** Does the Town anticipate performing the majority of the fiscal year 2020 audit virtually or will the audit require to be conducted on location per the current pandemic?

**Answer:** The Town anticipates a combination of virtual and on location field work depending of the course of the pandemic.

**END OF ADDENDUM**



## **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 370 cities world-wide. CPAmerica International, in partnership with 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.

CPAmerica firms are poised to respond to the rapid changes in your competitive marketplace. CPAmerica members nationwide work on call as a team to ensure you receive the very best of our association's resources and expertise.



▶ Real estate	8,100 clients	▶ Wholesale distributors	1,500 clients
▶ 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
▶ Manufacturers	2,400 clients		

Wouldn't you like to have these resources and this specialized knowledge working for you?

**Exceeding client expectations ... locally, nationally, internationally**

CPAmerica International™ • 104 N. Main St., 5th FL • Gainesville, FL 32601 • (352) 727-4070 • Fax: (352) 727-4031 • E-mail: [info@cpamerica.org](mailto:info@cpamerica.org) • [www.cpamerica.org](http://www.cpamerica.org)

Full disclosure statement: CPAmerica International is an international association of independent CPA firms. It is not a licensed CPA firm. The capabilities set forth in this flyer may be provided only by the affiliated CPA firms of the CPAmerica International association.

**CPA**AMERICA  
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

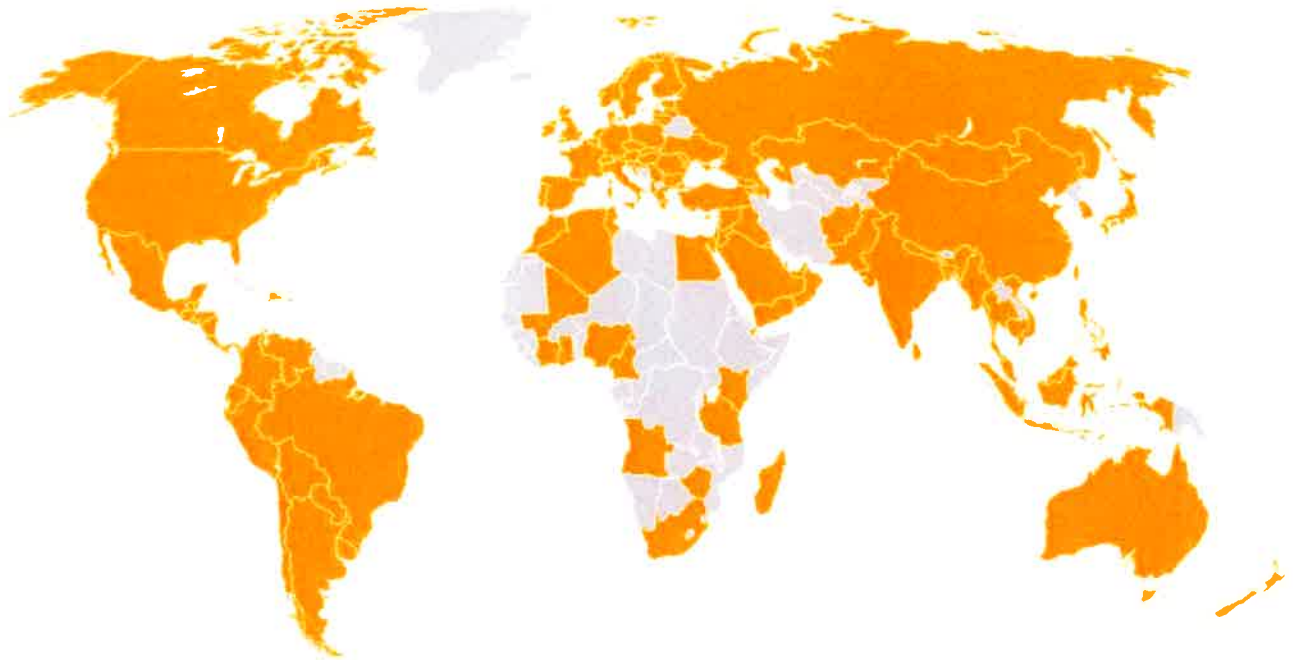
RANK	Name	Network or Alliance	REVENUE (\$m)	PARTNERS	EMPLOYEES	OFFICES
5	BDO	N/A	\$ 7,303.9	5,413	64,303	1,408
6	RSM International	N/A	\$ 4,641.4	3,384	38,353	763
7	Grant Thornton International	N	\$ 4,632.8	3,087	42,204	733
8	Praxity	A	\$ 4,487.1	3,291	39,064	633
9	Baker Tilly International	N	\$ 3,807.0	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, CPMembership 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	

**Memorandum**

**Date:** March 3, 2021  
**To:** Town Council and Mayor  
**From:** Terry O'Neil, Town Management Consultant  
**cc:** Town Attorney and Town Clerk  
**Re:** Approval of License Agreement with owners of Ocean Breeze Plaza  
for Placement of two Town-Limit Identification Signs

On April 8, 2019 the Town Council approved the purchase of two town-limit identification signs to be located at the perimeter of Ocean Breeze Plaza. Execution of the attached License Agreement is required before installation may occur. The attached agreement, including exhibits, has been approved by the plaza owners and the Town Attorney.

Recommendation: Authorize the Mayor to execute the attached License Agreement and proceed with installation.

## LICENSE FOR PLACEMENT OF TOWN SIGNS

THIS LICENSE AGREEMENT made this \_\_\_\_\_ day of \_\_\_\_\_, 2021, by and between \_\_\_\_\_, hereinafter referred to as Licensor, and the Town of Ocean Breeze, Florida, hereinafter referred to as the "Licensee."

For and in consideration of Ten Dollars and other good and valuable consideration, receipt of which is hereby acknowledged, Licensor grants to Licensee the right to place and maintain two signs on property owned by Licensor. Said signs shall be erected and maintained at Licensee's expense and shall be placed at two locations designated by Licensor, as identified on Exhibit "A" attached hereto and made a part hereof. Said signs shall be substantially similar to that which is depicted in Exhibit "B" attached hereto and made a part hereof.

This license is personal to the Licensee and may not be assigned or conveyed. Licensor reserves the right to revoke this license on 30 days' written notice to Licensee delivered to the Town Clerk at the Town Office of Ocean Breeze, Florida, and upon revocation the Licensee shall remove the signs and restore the property beneath its location to its condition prior to placement of the signs. Until such time as revoked, this license shall be binding on Licensor's heirs, successors and assigns.

Licensor does not warrant or represent that the location designated for placement of the signs is suitable for the purpose for which it is permitted to be used by this license and Licensee expressly assumes all such risk. Subject to sovereign immunity limitations as set forth in Florida Statute Section 768.28, Licensee assumes all risk for any and all liability for personal injury or property damage resulting from Licensee's use of the rights herein granted.

Accordingly, the parties have executed this agreement effective as of the date set forth above.

LICENSOR

---

LICENSEE

---

# EXHIBIT A - SITE PLAN

General information purposes only and is not intended to constitute representations and membership of the real property depicted herein or the identity or nature of any occupants thereof.

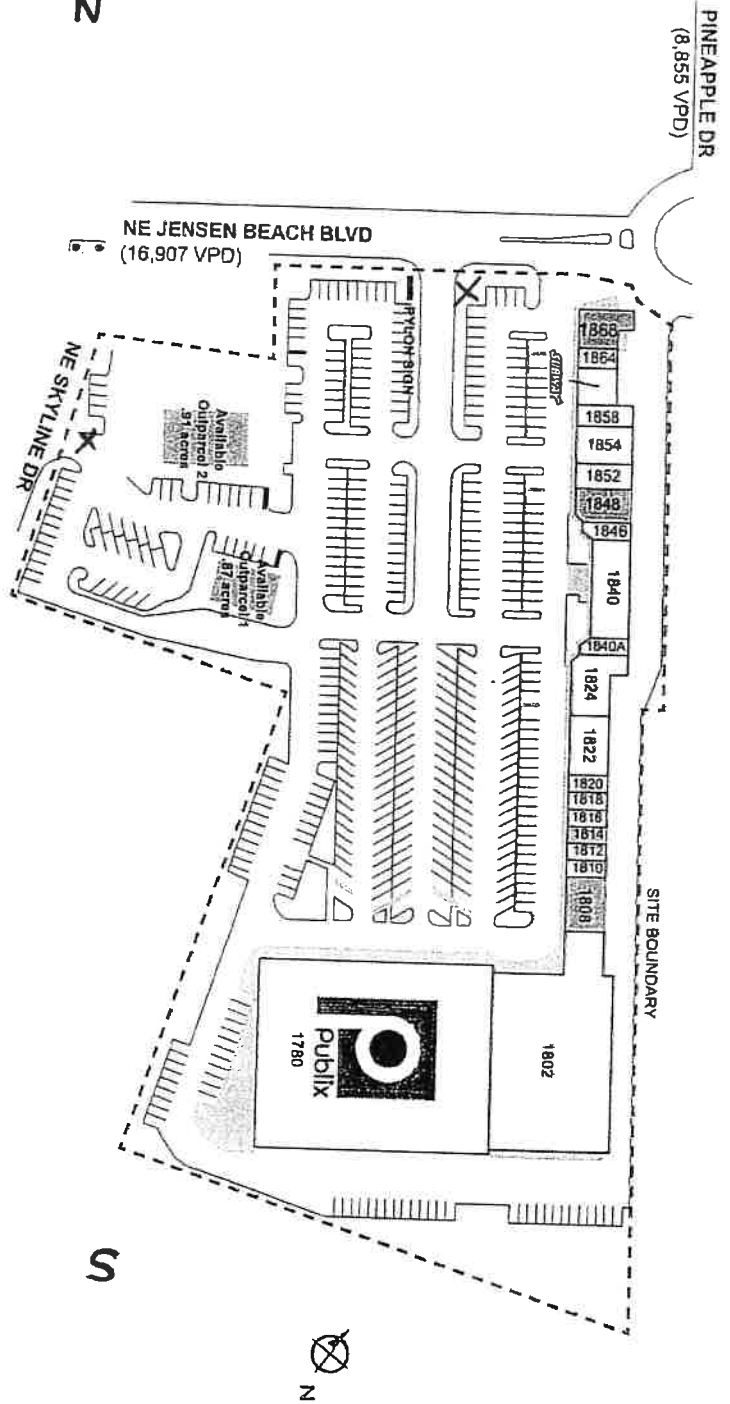






EXHIBIT B - SIGNS

**BACK**



**townclerk@townofoceanbreeze.org**

---

**From:** Rick Crary II <RCII@crarybuchanan.com>  
**Sent:** Tuesday, February 9, 2021 10:03 AM  
**To:** townclerk@townofoceanbreeze.org  
**Cc:** Terry O'Neil; Sandra D. Robinson  
**Subject:** License agreement for plaza sign  
**Attachments:** LICENSE FOR PLACEMENT OF TOWN SIGN.docx; ATT00001.htm

Pam,

After my phone call to you, I spoke with Mike Schmidt, the plaza's attorney. He thinks the original form we presented should be okay, provided we cut the time for revocation notice down to 30 days. He also seems to be okay with additional language referencing the limitations of liability set forth in Florida Statute Section 768.28, but he wants to review the final proposed draft.

I told Mr. Schmidt that I'll be sending the draft to you first, so that you can get the final okay from the Town's insurer first. If the form of license agreement is approved by the Town's insurer, then we can forward it to Mr. Schmidt for his final okay.

Attached is the revised license agreement. Please proof and add Exhibit "A" prior to sending it to the insurer for his review.

Best regards,  
Rick

**From:** Rick Crary II <RCII@crarybuchanan.com>  
**Sent:** Thursday, February 25, 2021 12:41 PM  
**To:** townclerk@townofoceanbreeze.org  
**Cc:** Terry O'Neil  
**Subject:** Re: License Agreement for Town Sign Placement

Pam,

In a follow-up call with Mike Schmidt, he confirmed that he will add the name of the plaza owner and the person authorized to sign on the plaza's behalf, and he will get the license properly executed.

Once all parties sign, the original should be kept in the Town records and a copy of the executed document should be sent to Mr. Schmidt.

Rick

On Feb 25, 2021, at 12:04 PM, townclerk@townofoceanbreeze.org wrote:

Dear Mr. Schmidt:

For your review and approval, please find attached a copy of the License Agreement with some tweaks made by Town Attorney, Rick Crary. Once you have approved the content, would you kindly forward it the person authorized to execute it and once completed have them return it to me? It will be placed on the Agenda for approval by the Town Council at the March 8, 2021 Regular Town Council meeting. If you have any questions, please give myself or Mr. Crary a call.

Have a great day!

---

Pam Orr  
Town Clerk  
<image002.jpg>  
Town of Ocean Breeze  
P. O. Box 1025  
Jensen Beach, FL 34957  
772-334-6826 office  
772-334-6823 fax  
[townofoceanbreeze.org](mailto:townofoceanbreeze.org)

**Please make note of our new email address.**

<LICENSE AGREEMENT TOWN SIGNS OB Plaza.pdf>



## **RESOLUTION #311-2021**

**A RESOLUTION OF THE TOWN OF OCEAN BREEZE, FLORIDA; OPPOSING THE ELIMINATION OF STATUTORY AUTHORIZATION FOR REGIONAL PLANNING COUNCILS IN FLORIDA AS PROPOSED IN SENATE BILL 62 OR SIMILARLY PROPOSED LEGISLATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Treasure Coast League of Cities, four county geographical area is comprised of Indian River, Martin, Okeechobee, and St. Lucie counties and 13 municipalities; and

**WHEREAS**, for more than five decades, The Regional Planning Councils have served the public as Florida's only multipurpose regional entities that coordinate intergovernmental solutions to multijurisdictional issues identified by their member local governments; and

**WHEREAS**, the 67 counties in the state are divided into 10 Regional Planning Councils which perform functions in Economic Development, Transportation, Emergency Preparedness, Regional Convening, and Resilience to the extent and as directed by their member counties, cities, and gubernatorial appointees; and

**WHEREAS**, the Regional Planning Councils compete for and bring to Florida millions of dollars in federal funds for Economic Development, Transportation, and Environmental cleanup that would otherwise go to other states; and

**WHEREAS**, the Regional Planning Councils receive no regular general appropriation for operation from the State and, instead, are supported by Federal grant funds, local dues, local contracts, and State contracts for specific programs implemented on behalf of the State; and

**WHEREAS**, Regional Planning Councils no longer have any regulatory authority and are no longer involved in Developments of Regional Impact (DRIs); and

**WHEREAS**, Regional Planning Councils serve a critical role in hazardous material response coordination and training through the Local Emergency Planning Committees (LEPCs) operated by each Council; and

**WHEREAS**, Regional Planning Councils regularly assist state agencies in implementing their statutory duties and legislative directives, along with coordinating these duties and directives with local input, at no charge to the State; and

**WHEREAS**, proposed Senate Bill 62 will remove authorization and all references to Regional Planning Councils from the Florida Statutes, depriving the people of the State of the important work the Councils do and the Federal funds they bring into Florida.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN OF OCEAN BREEZE, FLORIDA.**

**Section 1.** The Legislature is urged not to pass Senate Bill 62 unless it is modified to no longer remove Regional Planning Councils from the Florida Statutes; and

**Section 2.** This resolution shall take effect immediately upon adoption hereof.

**DULY ADOPTED** by the Town Council of the Town of Ocean Breeze, Florida, at their Regular Town Council Meeting this 8th day of March, 2021.

**KENNETH DE ANGELES, PRESIDENT  
RICHARD GEROLD, VICE PRESIDENT  
WILLIAM ARNOLD, COUNCIL MEMBER  
KEVIN DOCHERTY, COUNCIL MEMBER  
TERRY LOCATIS, COUNCIL MEMBER  
DAVID WAGNER, COUNCIL MEMBER**

YES	NO	ABSENT

\_\_\_\_\_  
Karen M. Ostrand  
Mayor

\_\_\_\_\_  
Kenneth De Angeles  
President

APPROVED AS TO FORM:

ATTEST:

\_\_\_\_\_  
WILLIAM F. CRARY, II  
TOWN ATTORNEY

\_\_\_\_\_  
PAM ORR  
TOWN CLERK



## PROBLEM GAMBLING AWARENESS MONTH

**WHEREAS**, the Town of Ocean Breeze has recognized March 2021 as **Problem Gambling Awareness Month** to demonstrate its support in addressing problem gambling and the initiative of the Florida Council on Compulsive Gambling in bringing awareness to the issues surrounding problem gambling in our community; and

**WHEREAS**, problem gambling is a serious public health issue which impacts family, friends, and businesses with significant societal and economic costs, affecting more than one million Floridians of all ages, races, and ethnic backgrounds in all communities; and

**WHEREAS**, it is estimated that more than 6 million people of every age, race, ethnicity, and socio-economic status suffer from problem gambling and need treatment; and

**WHEREAS**, the issue of problem gambling is a community issue, as 8-10 people are affected for every one problem gambler and conservative estimated social costs are \$7 Billion annually; and

**WHEREAS**, educating the public about how problem gambling affects everyone in the community, including youth, older adults, and families, is essential if we are to be proactive about this problem; and

**WHEREAS**, the Florida Council on Compulsive Gambling's 2021 Problem Gambling Awareness Month campaign provides an opportunity for the public, policymakers, educators, businesses, mental health providers, criminal justice professionals, the gaming industry, and others, to make known the adverse effects of problem gambling, as well as available treatment; and

**WHEREAS**, any individual, professional, or organization whom is dedicated to assisting those in need can participate in raising awareness of problem gambling and resources available by promoting the statewide 24-hour confidential, multilingual HelpLine, 888-ADMIT-IT; and

**WHEREAS**, the Town of Ocean Breeze, can participate in this nationally recognized awareness month through declaration of proclamation of the month of Month 2021 as Problem Gambling Awareness Month in the Town of Ocean Breeze.

**NOW, THEREFORE, I**, Mayor Karen M. Ostrand of the Town of Ocean Breeze, do hereby proclaim the month of **March 2021** as **Problem Gambling Awareness Month** in the Town of Ocean Breeze, Florida.

**Presented this 8<sup>th</sup> day of March, 2021**

---

Karen M. Ostrand, Mayor

---

Pam Orr, Town Clerk

# **GENERAL INFORMATION ITEMS**

**The attached items (i.e.: correspondence, e-mails, reports, etc.) are provided as general information and are not necessarily subject to discussion during this meeting unless Council Members or the Mayor wish to do so.**



**Ron DeSantis**  
GOVERNOR



**Dane Eagle**  
EXECUTIVE DIRECTOR

February 17, 2021

Mr. Terry O'Neil  
Town Management Consultant  
Town of Ocean Breeze  
P.O. Box 1025  
Jensen Beach, Florida 34958

Dear Mr. O'Neil:

Thank you for submitting **Town of Ocean Breeze's** proposed comprehensive plan amendments for our review. The reference number for this amendment is **21-01ER**.

We have conducted an inventory of the proposed plan amendment package to verify the inclusion of all required materials for the proposed amendments. The submission package appears to be complete, and your proposed plan amendments will be reviewed pursuant to Chapter 163.3184(4)(d), Florida Statutes. Once the review is underway, you may be asked to provide additional supporting documentation by the review team to ensure a thorough review. The State Land Planning Agency's Objection, Recommendation and Comment (ORC) report will be mailed to you on or about April 18, 2021.

If you have any questions please contact Terri Stoutamire, Plan Processor at (850) 717-8513 or by email at [terri.stoutamire@deo.myflorida.com](mailto:terri.stoutamire@deo.myflorida.com). You may also contact Kelly Corvin, Regional Planning Administrator, who will be overseeing the review of the amendments, at (850)717-8503.

Sincerely,

D. Ray Eubanks, Administrator  
Plan Review and Processing

DRE/ts

Florida Department of Economic Opportunity | Caldwell Building | 107 E. Madison Street | Tallahassee, FL 32399  
850.245.7105 | [www.FloridaJobs.org](http://www.FloridaJobs.org)  
[www.twitter.com/FLDEO](https://www.twitter.com/FLDEO) | [www.facebook.com/FLDEO](https://www.facebook.com/FLDEO)

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# Town of Ocean Breeze

CERTIFIED MAIL #7015 0640 0000 3549 4006

February 10, 2021

RECEIVED  
Office of the Town Clerk

FEB 11 2021

Div. of Community Development  
Dept. Economic Opportunity

Department of Economic Opportunity  
Attention: Ray Eubanks, Plan Processing Administrator State  
Land Planning Agency  
Caldwell Building  
107 East Madison - MSC 160  
Tallahassee, Florida 32399

RE: TOWN OF OCEAN BREEZE, FLORIDA ORDINANCE NO. 310-2021 -- TRANSMITTAL OF  
PROPOSED EAR-BASED COMPREHENSIVE PLAN AMENDMENTS

The Town of Ocean Breeze's proposed EAR-Based Comprehensive Plan Amendments (Ordinance No. 310-2021) are hereby transmitted to the Florida Department of Economic Opportunity (DEO) pursuant to the requirements of Section 163.3184 F.S. The Town anticipates adoption of the proposed amendments by June or July of 2021. The Town held public hearings with its Zoning Board/Local Planning Agency and Town Council on February 8, 2021 to review the proposed amendments. The Town Council approved Ordinance No. 310-2021 and authorized its transmittal to your agency by a 6-0 vote.

This transmittal includes three copies (one paper copy and two electronic copies in Portable Document Format (PDF) on a CD ROM, with each reviewing agency receiving a copy via email. The transmittal package includes the following items:

1. Cover Letter
2. Memo to Reviewing Agencies
3. Staff Memo/Analysis
4. Ordinance No. 310-2021, including "Exhibit A" revisions in struck through and underlined format
5. Minutes from Town Zoning Board / LPA and Town Council meetings of February 8, 2021
6. Advertising Notice

The proposed amendments are being submitted under the state coordinated review process. By this letter, I hereby certify that the required number of copies of the amendments have been sent as of this date to the identified reviewing agencies as required by Section 163.3184(1)(c), F.S. For purposes of complying with Section 163.3184(2), F.S. please be advised that the proposed amendments are not applicable to an area of critical state concern.

Department of Economic Opportunity

P. O. Box 1025 • Jensen Beach, FL 34958  
Office: 772-334-6826 • Fax: 772-334-6823 • [townofoceانبreeze@bellsouth.net](mailto:townofoceانبreeze@bellsouth.net)

Department of Economic Opportunity  
Attention: Ray Eubanks, Plan Processing Administrator  
State Planning Agency  
Page Two

If you require further information, please contact me by telephone at (772) 334-6826; by fax at (772) 334-6823 or by email at [townclerk@townofoceanbreeze.org](mailto:townclerk@townofoceanbreeze.org).

Sincerely,



Terry O'Neil  
Town Management Consultant

Enclosures:

cc: (full packet on disc):

Stephanie Heidt, AICP, Treasure Coast Regional Planning Council  
Deborah Oblaczynski and Terry Manning, AICP, South Florida Water Management District  
Paul Schilling, Martin County Growth Management  
John Krane, P.E., Florida Dept. of Transportation, District 4 Florida  
Dept. of Environmental Protection Plan Review  
Robin Jackson, Florida Dept. of State, Bureau of Historic Preservation

cc: (letter only):

Ocean Breeze Mayor and Town Council  
Rick Crary, Town Attorney  
Pam Orr, Town Clerk

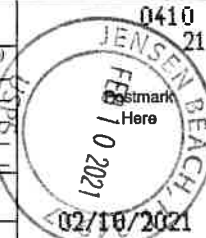
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Tallahassee, FL 32399

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 \$  
 Extra Services & Fees (check box, add fee as appropriate)  
☐ Return Receipt (hardcopy) \$0.00  
☐ Return Receipt (electronic) \$0.00  
☐ Certified Mail Restricted Delivery \$0.00  
☐ Adult Signature Required \$0.00  
☐ Adult Signature Restricted Delivery \$0.00

Postage \$10.10  
 \$  
 Total Postage and Fees \$16.55  
 \$



Sent To  
 Dept. of Ec. Opp. Attn: Ray Eubanks, Plan Processing  
 Street and Apt. No., or PO Box No.  
 Land Planning Agency, Caldwell Bldg.  
 City, State, ZIP+4®  
 107 East Madison - M&C 160, Tall - FL 32399

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Dept. of Economic Opportunity  
 Attn: Ray Eubanks, Plan Processing  
 Administrator State  
 Land Planning Agency  
 Caldwell Building  
 107 East Madison - M&C 160  
 Tallahassee, FL 32399



9590 9402 4565 8278 6415 27

2. Article Number (Transfer from service label)

7015 0640 0000 3549 4006

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature

X

☐ Agent  
☐ Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes  
 If YES, enter delivery address below: ☐ No

NOVITEX

3. Service Type

- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☒ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery

- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Return Receipt for Merchandise
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

■ Restricted Delivery

PS Form 3811, July 2015 PSN 7530-02-000-9053

Domestic Return Receipt