



CPAs & ADVISORS

PROPOSAL FOR:

City of Palm Coast, Florida

Educational Presentation on
Forensic Audit

RFP # RFP-FS-24-35

February 29, 2024 2:00 pm

PROPOSER:

MSL, P.A.

255 S. Orange Avenue,

Suite 600 Orlando, FL

32801

SUBMITTED BY:

William Blend, CPA, CFE

Shareholder

wblend@mslcpa.com

800.683.5401

ELECTRONIC





Section 1 - Proposal Executive Summary

February 29, 2024

City Council
City of Palm Coast
160 Lake Avenue
Palm Coast, FL 32164

Dear Members of the City Council:

MSL, P.A. (MSL) sincerely appreciates the opportunity to provide you with our credentials and capabilities to serve the City of Palm Coast's (the City) as Educational Forensic Auditors Instructors according to RFP#: RFP-FS-24-35.

Firm Profile and History

MSL is a Florida corporation that has been in business for 50 years and has grown to be one of the largest independently owned and operated firms of certified public accountants in the Southeast. We are a nationally recognized CPA firm, serving clients in more than 20 states and eight countries. We have approximately 100 employees and four office locations throughout Florida – Central Florida, South Florida, Tampa Bay, and North Florida. Many of our shareholders are nationally recognized specialists in their field of practice.

Understanding of Similar Engagements

All members of our engagement team have served municipal clients in the state of Florida. Our governmental audit team has performed numerous forensic/investigative engagements and has the expertise to appropriately respond to any specific matter or incident that may arise. We have three certified fraud examiners (CFE) on our Team and have the skill set and appropriate training to assist the City should the need arise.

Local Firm with a National and Statewide Presence

Bill Blend, MSL Shareholder our proposed instructor, has 30 years of governmental auditing, accounting, and consulting experience in Florida. He serves on the Florida Board of Accountancy and the AICPA State & Local Government Expert Panel. He has served on the Technical Accounting and Auditing Committees for both the Florida Institute of Certified Public Accountants (FICPA) and the Florida Government Finance Officers Association (FGFOA). Bill is one of only a few CPAs in the state qualified by the FICPA to teach their government ethics class. He is often sought out as a speaker on governmental accounting and auditing subjects around the country

We fully recognize the significance of this opportunity to serve the City of Palm Coast. I further declare that this proposal is, in all respects, fair and in good faith, made without collusion or fraud. I have the authority to bind the Firm to this proposal.

Pursuant to your Request for Proposal, we herein offer our express agreement to meet or exceed the performance specifications stated in your RFP within the specified time period. In addition, this proposal remains in effect for one hundred twenty (120) days and may be extended at the discretion of the Firm.

We fully understand and acknowledge all terms, conditions, and scope of service the City is requesting, as outlined in the initial RFP and subsequent addendums.

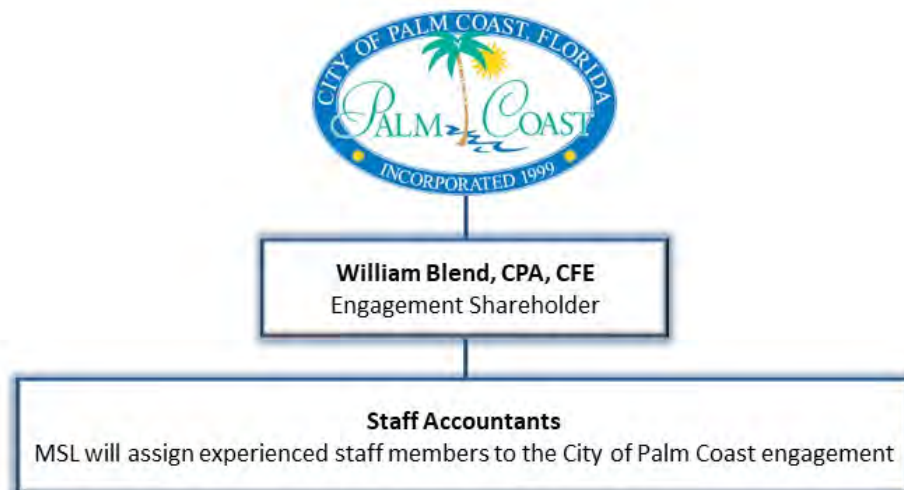
Sincerely,


William Blend, CPA, CFE
Engagement Shareholder

Ability and Experience of the Assigned Personnel

We are assigning to your audit the project management team listed below. All of these team members have spent the majority of their professional careers providing auditing and consulting services for Florida governments. Supporting this team is our large dedicated Governmental Practice Group (GPG) staff pool which ensures that all team members assigned to your engagement have experience in auditing Florida governments.

Bill Blend –Engagement Shareholder – primary contact responsible for all services under the project. He is responsible for all aspects of the presentation, and he will meet with City governance and management to ensure the presentation meets their requests.



Project Manager and Point of Contacts

As Engagement Shareholder/Project Manager, I am authorized to make representations for the engagement team and MSL. I will be point of contact on this engagement. You can reach me at my office at (800) 683-5401, my mobile at (407) 920-2158 and/or via e-mail at wblend@mslcpa.com. My office location is in Orlando.

Résumés

William Blend, CPA, CFE

Engagement Shareholder

Education and Certifications

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

Professional Memberships and Affiliations

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

List of Relevant Organizations Prepared and Performed Speaking Engagements for:

AICPA
FICPA
ACPEN
South Dakota CPA Society
Florida Sheriffs Association
Florida Court Clerks & Comptrollers
FGFOA Annual Conferences
MSL Annual Governmental Updates

Background - Bill Blend heads up the Firm's Governmental Practice Group. Bill has 30 years of public accounting, governmental, and not-for-profit experience. He has provided services to numerous municipalities, counties, and other governmental entities.

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

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

Bill is a Certified Fraud Examiner and is trained in the use of IDEA data-mining software. As a CFE, Bill brings the unique skills required of that specialty to teach it.

William Blend, CPA, CFE (Continued)

Engagement Shareholder

Bill has performed various auditing and consulting services for the following Governmental, educational, and other entities :

Counties

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

Municipalities

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

Municipalities (Continued)

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

Educational

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

Special Districts and Authorities

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

***Indicates Single Audit included**

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Section 3 – Profile of the Auditor’s firm and Qualification

Firm Overview

MSL is a Florida corporation that has been in continuous business for 50 years and has grown to be one of the largest independently owned and operated firms of certified public accountants in the state.

We currently serve a substantial number of governmental entities throughout the state. In fact, we have one of the largest governmental practices in the state of Florida. Many of our shareholders are nationally recognized specialists in their field of practice. The Firm and all of its CPAs are actively involved with the FICPA and AICPA, as well as the Private Companies Practice Section of the AICPA. Members of our GPG are involved with the AICPA’s Governmental Audit Quality Center (AICPA GAQC).

In past years, many large, local, and Florida regional firms have been acquired by conglomerates penetrating the Florida market. Unlike these firms, we do not refer to Florida as a “market;” we refer to Florida as our home. A unique characteristic about our Firm is that over 80% of our clients are governmental or healthcare. These two sectors have been the most stable during any economic cycle. That has provided stability and strength to our Firm. We believe that by staying independent of larger firms, we can provide high-quality, personalized service from our local Florida offices.

While we consider ourselves an independent statewide firm, MSL is also associated with Moore North America and Moore Global for the purposes of obtaining national or international resources when necessary. We currently serve clients in more than 20 states and eight countries.



Being a member of Moore North America gives MSL immediate access to the expertise, business, and geographic presence of trusted member firms throughout the U.S. There are 27 U.S. accounting firms in over 120 cities with over 150 offices. Total fee income for Moore North America is approximately \$1.03 billion.



Independence

MSL is independent of the City and all of its component units, as defined by generally accepted auditing standards issued by the Comptroller General of the United States.

License to Practice in Florida

MSL and all assigned key professional staff are properly registered and licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the Florida Board of Accountancy. Copies of individual engagement team CPA licenses are available upon request.



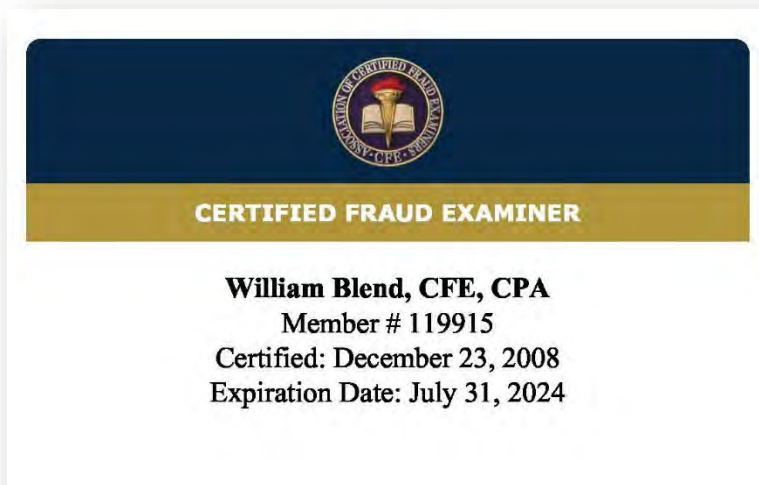
AICPA and FICPA

MSL is a member in good standing of the AICPA and the AICPA's Private Companies Practice Section (PCPS), Peer Review Program (AICPA PRP), National Peer Review Committee (National PRC), Center for Audit Quality (CAQ), Employee Benefit Plan Audit Center (EBP), and the Governmental Audit Quality Center.

MSL and all of its individual offices are also members in good standing of the FICPA.

Certificate Recognizing the Firm's Ability to Successfully Perform the Scope of Work

Engagement Shareholder Bill Blend is a Certified Fraud Examiner and member of the Association of Certified Fraud Examiners.



Continuing Professional Education

All members of MSL's GPG and all audit staff members, regardless of their individual roles of responsibility, are in compliance with the CPE requirements set forth in generally accepted government auditing standards (GAGAS), issued by the Comptroller General of the United States. In addition, we are in compliance with the applicable provisions of the Florida Statutes that require CPAs to meet CPE requirements prior to proposing on governmental audit engagements.

Our audit team does not perform just one federal/state financial assistance program audit; our staff auditors are exposed to intensive and continuing concentration on various types of these audits. Due to the total number of governmental/not-for-profit grant audits our team performs, each member of our governmental audit staff understands and is able to perform several types of federal/state grant audits.

It is our objective to provide our professional staff with at least 50 hours of comprehensive CPE each year. This is accomplished by attending seminars throughout the United States and is reinforced through in-house training. Our training programs are often open to our clients at no charge, so you can also fulfill some of your CPE requirements throughout the year. **Our Firm offers 16 to 24 hours of CPE during the year to our staff and clients at no charge.**



In addition to attending continuing education programs, several members of our professional staff have been recognized for their knowledge and expertise in our profession. Members of the engagement team have taught governmental accounting and auditing for the AICPA, FICPA, FGFOA, and GFOA. Additionally, they have developed CPE sessions specific to client needs and have participated in the instruction of these sessions.

Bill Blend is often asked to speak at training sessions for the FICPA, FGFOA and at various MSL training events. Bill is one of only a few CPAs in the state who is qualified and teaches the FICPA required ethics class, including a class specifically developed by the FICPA for governmental ethics. Bill has prepared and taught sessions for various organizations on various topics related to government accounting, reporting and forensic related.

All members of the engagement team have properly maintained CPE credits in governmental accounting, as required by the Board of Accountancy

Governmental and Forensic Experience

Please review the attached resume of your engagement team (see Section 1). What you will find is an individual second to none when it comes to experience in forensic auditing and providing consulting services to governmental clients within the state of Florida. This experience includes governmental utilities and consulting. **It will be led by your Engagement Shareholder William Blend, who has 30 years of experience practicing governmental auditing and consulting, as well as 15 years of experience as a Certified Fraud Examiner.** In addition to his experience, Bill has taught fraud classes to various governmental groups throughout the state and at MSL training sessions.

Experience with Forensic, Internal Control and Operational Efficiencies Engagements

The chart below is a listing of clients, including a description of the services performed. We believe this list demonstrates the variety of services including forensic and consulting provided to a variety of clients. Our forensic experience was a relevant factor in performing these services.

| Listing of Recent Projects with Internal Control, Forensic and Operational Efficiencies | |
|-----------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Guardian Care | Performed a fraud investigation into employee fraud. Report prepared and presented to client and state attorney's office. Two employees were charged and pleaded to criminal violations. |
| Cooper City, Florida | Perform internal audit services including preparing an initial risk assessment. |
| City of Palm Beach Gardens | Reviewed the policies and procedures of the Building Department related to their Wetlands Mitigation program. Perform extended procedures in the area of impact fee credits to determine if systems were functioning as prescribed. |
| Florida A&M University | Reviewed the University's policies and procedures for monitoring compliance with federal grants. Identify weaknesses and provide recommendations for improvements. Monitor activities and compliance to determine if corrective action was taken. |
| Town of Davie | We performed two projects. The first was an operational and efficiency study, with emphasis on identifying risks and opportunities to secure assets and improve operations. The second was the development of a comprehensive procurement manual. |
| Greater Orlando Aviation Authority | Performed an examination of procurement policies and procedures on an aggregate of purchases totaling \$127 million. Also performed an examination of the Authority's travel and entertainment policies and procedures. |
| Florida Dept. of Health | Reviewed the four largest county health departments in the state to determine if departments were adhering to the state's stringent requirements regarding operations. |
| Physician Associates LLC | Reviewed the billing function and recommended ways to streamline processes. |
| Commerce National Bank | Performed a review of internal controls in the Bank's trust department. |
| Menorah Manor | Provided implementation guidelines for best practices over internal controls. |
| City of DeBary | Established systems, processes, and policies for a newly created City. |
| Citrus County, Florida | Performed an agreed upon procedures engagement to perform an assessment of the County's Facilities Project Management. |
| City of Pembroke Pines | Performed a risk assessment and efficiency study and currently performing ongoing Commission Auditor duties. |

See page 7 for a list of current municipalities engagements.

Section 4 - Project Understanding and Approach

The City is seeking to have a presentation that will benefit the elected officials in gaining a formal, but as important, a practical understanding of the various auditing services (financial, forensic, and other) that a CPA firm can provide. The key to accomplishing this goal is to have a presenter who can take the technical language and relate it to elected bodies personal experiences.

In preparing his presentations Bill brings a focused approach of understanding who the audience is and converting technical information related to a CPA firm's services and making them clear, understandable and, more importantly, useful to the audience. His moto is simple, a good presentation doesn't convey that he knows the information but rather to make sure the participants take away knowledge that they didn't previously have and utilize that to make knowledgeable decisions going forward.

The specific presentation being requested will absolutely require and have the input of appropriate City personnel and officials to ensure all of the following goals are met:

- Definition and Purpose of a Forensic Audit
- Circumstances Warranting a Forensic Audit (Provide insights into situations where a forensic audit is warranted)
- Key Differences between Financial Audits and Forensic Audits
- Definition and purpose of annual financial audits completed under Florida Statute 218.39
- Definition and guidelines established under Florida Auditor General Chapter 10.550
- Provide a minimum of 3 examples of potential areas of scope, potential costs and expected outcomes associated with this type of audit
- Provide a minimum of 3 examples of forensic audit engagements performed when there was no identified area of concern.
- Overview of the Forensic Audit Process/ Detail the key steps involved and potential timeline for conducting a forensic audit:
 - Planning and Scoping
 - Data Collection and Analysis
 - Identification of Red Flags and Irregularities
 - Interviews and Fact-Finding
 - Reporting and Recommendations
 - Fraud Detection and Prevention
 - Accountability and Transparency Enhancement
 - Potential Costs and Resources Required
 - Potential timeline for completion of a comprehensive audit vs. targeted area of concern
 - Impacts on City Operations and Reputation
 - Collaboration with External Experts and Agencies
 - Illustrate the potential outcomes and results of a successful forensic audit.
 - Address any questions and concerns the Council

Section 5 – Experience with Similar Projects/Technical Capability

Local Governmental Audit Experience

MSL is committed to the governmental sector. Our governmental practice accounts for a significant portion of our Firm’s revenues. Governmental work is not filler work at MSL. **Members of this group dedicate 90% of their time working with governmental clients.** MSL’s GPG has experienced significant growth locally and statewide. **Currently, MSL provides auditing services to approximately 50 governmental clients.**

We currently provide auditing services to the following entities:

- 19 Florida municipalities
- 8 Florida school districts
- 7 Florida counties
- 16 Special districts and authorities

We have also provided a variety of services to governmental entities related to risk assessment for internal controls, fraud litigation, efficiency and cost studies, and policy reviews and monitoring.

Below is a list of our municipal clients for whom your engagement team members have provided auditing services during the last five years. We performed all engagements on time and within budget.

| Client Name | Services Performed | Years of Audit |
|----------------------------|--------------------|--------------------------------|
| <i>Municipalities</i> | | |
| City of Altamonte Springs | Audit | 2005 - Current |
| City of Apopka | Audit | 2014 - 2019 |
| City of Casselberry | Audit | 2006 - Current |
| City of Cocoa | Audit | 2018 - Current |
| City of Cocoa Beach | Audit | 2005 - 2020 |
| City of Cooper City | Audit | 2021 - Current |
| City of Dunedin | Audit | 2013 - Current |
| City of Indian Rocks Beach | Audit | 2006 - Current |
| City of Leesburg | Audit | 2010 - Current |
| City of Orlando | Audit | 2013 - Current |
| City of Palm Bay | Audit | 2010 - 2013; 2018 - Current |
| City of Pembroke Pines | Commission Auditor | 2010 - Current |
| City of Sanford | Audit | 2008 - Current |
| City of Sarasota | Audit | 2021 - Current |
| City of Stuart | Audit | 2016 - Current |
| City of Sunny Isles Beach | Audit | 2016 - 2021 |
| City of Tallahassee | Audit | 2019 - Current |
| City of Tampa | Audit | 2021 - Current |
| City of Tarpon Springs | Audit | 2015 - 2019 |
| City of Temple Terrace | Audit | 2015 - Current |
| City of Venice | Audit | 2011 - Current |
| City of Winter Park | Audit | 2013 - Current |

Firm Previous Experience

MSL as a firm has a 50 year track record of providing presentation on various accounting, auditing, governmental, tax and other subject matters to its clients. In addition various members of the MSL leadership have taught to various groups around the country. As demonstrated from his resume, Bill has extensive experience doing presentations as well.

Other Services Provided by the GPG

Due to the depth of our GPG, MSL is often engaged by governments to provide a variety of services. These services include consulting related to risk assessment for internal controls, fraud litigation, efficiency and cost studies, and policy reviews and monitoring. These services are another indication of our commitment to, and knowledge of, the Governmental Sector.

Below is a listing of other services our audit team members have provided to our governmental clients:

- Agreed upon procedures
- Professional IT services and solutions, including Data Security, Voice over IP Telephony, WAN and LAN Networking, Business Process Applications and Complete IT Solutions for Small-to-Medium sized businesses;
- Assistance on early implementation of the financial reporting requirements of new GASB Statements;
- Special compliance audits to report compliance with applicable local, state, and federal laws and regulations (for support agencies);
- Efficiency studies needs assessments;
- Issuance of Comfort Letters and Consent Letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Issuance of certifications and special reports to document compliance with special provisions and/or covenants of outstanding debt issues;
- Issuance of special reports to confirm the mathematical accuracy of amounts placed in escrow for advance refundings;
- Providing professional assistance and testimony for the validation of bond offerings

Optional Services

The Team invests the effort to develop a thorough understanding of our client's business circumstances and needs so we can build lasting connections and work collaboratively with them to meet their financial, operational, and strategic objectives.

We have the collective knowledge and experience in our industry-specific practice groups to provide customized solutions for diverse businesses in a wide range of industries and services.

Our clients benefit from our years of experience and dedication in improving their business through the following key services:

- Business Advisory
- Employee Benefit Plan Audits
- Healthcare Consulting
- Tax Planning and Compliance

Other Services Performed by the Firm

Not-for-Profit Experience

When comparing MSL to other CPA firms, please keep in mind that we are different in one key aspect: **We dominate the Florida not-for-profit and government industries. Last year, we audited more than 200 not-for-profit organizations and 40 governmental clients.** MSL has shareholders who served as members of the AICPA's Expert Panels for Not-for-Profit Organizations, Employee Benefit Plans, and Healthcare. These committees establish accounting and auditing guidance for the CPA profession. Our not-for-profit client roster includes the following:

- 200-plus not-for-profit entities
- 90-plus public charities
- 13 not-for-profit social services agencies
- 6 not-for-profit membership organizations

MSL's industry expertise makes us an obvious choice for Florida not-for-profit and governmental organizations. Our specialized industry teams spend the majority of their time working with clients whose missions and operations are similar to yours. **In addition, we have extensive experience performing Federal and State Single Audits.** We understand how they operate, are funded, and their compliance and reporting requirements. This experience translates into efficiency for audit work, a more comprehensive audit, and permits us to share with management other practices in the industry.

Our commitment and knowledge related to the performance of Single Audit engagements under *Government Auditing Standards* and the Uniform Guidance goes deeper than most CPA firms. Our audit team does not perform just one federal/state financial assistance program audit; our staff auditors are exposed to intensive and continuing concentration on various types of these audits. Due to the total number of governmental and not-for-profit grant audits our team performs, our audit staff understands and is able to perform several types of federal/state grant audits.

MSL's Exempt Organization Tax Group has gained extensive experience dealing with the unique tax challenges faced by not-for-profit organizations. We have exempt organization tax specialists who only deal with issues impacting not-for-profit organizations. **Last year, we filed more than 180 Form 990 tax returns.** We have a very thorough knowledge of the tax issues and exposures exempt organizations face.

Section 6 – Fee Proposal

It is our policy to be open and frank on the subject of our fees. We are always prepared to discuss or explain our fee estimates or invoices in as much detail as desired. We are very willing to discuss these fees, and ways of reducing them, with you. Our fee proposal takes into consideration the growth of the City and its operations, the increase in auditing standards, and the increase in new accounting pronouncements.

Total All-Inclusive Maximum Price

| | Total All-Inclusive Maximum Price |
|-----------------------------------|-----------------------------------|
| One 60 minute presentation | \$50 |

Rates for Additional Professional Services

| Hourly Rates for Additional Services | |
|--------------------------------------|----------------|
| Shareholder/Partners | \$250 - \$305 |
| Managers | \$180 - \$260 |
| Supervisors | \$180 |
| Senior | \$125 - \$170 |
| IT Audit Specialist | \$150 - \$195 |
| Staff | \$ 95 - \$ 115 |
| Paraprofessional | \$ 65 - \$ 85 |

Out-of-Pocket Expenses Included in the Total All-Inclusive Maximum Price and Reimbursement Rates

In addition to the audit services provided, as set forth in our proposal response to your RFP, our fees include the following:

- Presentations at City Council meetings related to the scope of this engagement, to discuss operations of your organization and changes in the environment in which you operate and to review our audit results. We will also meet one-on-one with the Mayor and City Council Members if requested.
- IT risk assessment.
- Free attendance for your accounting professionals at our training sessions that are open to our clients. Your professional staff can receive between 16 to 24 hours of free Continuing Professional Education annually.

MSL understands that all estimated out-of-pocket expenses for our Firm personnel (e.g., travel, lodging and subsistence) to be reimbursed should be detailed. All expense reimbursements will be charged against the total all-inclusive maximum price submitted.

Manner of Payment

It is our policy to submit invoices on a monthly basis as the engagement progresses and as services are performed. Payment is requested to be made within 30 days of invoicing.

References

REFERENCES – OTHER THAN THE CITY OF PALM COAST

Proposer shall provide a minimum of three (3) references for which they are currently providing, or have provided, this type of service/commodity.

REFERENCES CANNOT INCLUDE CURRENT CITY EMPLOYEES. FAILURE TO MEET THIS REQUIREMENT MAY RESULT IN DISQUALIFICATION AND YOUR SUBMISSION DEEMED NON-RESPONSIVE.

REFERENCE 1

Florida Government Finance Officers Association (FGFOA)

Company Name

Jamie Roberson, past president

Contact Name and Title

772-221-7414

Phone Number

jroberson@martinclerk.com

Email Address

Duration of Contract or Business Relationship:

REFERENCE 2

Florida Institute of CPAs (FICPA)

Company Name

Cherie Gannet, Learning Events Specialist, Florida Institute of CPAs

Contact Name and Title

850-521-5927

Phone Number

Cherie@ficpa.org

Email Address

Duration of Contract or Business Relationship:

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REFERENCE 3

Business Professionals Network (BPN)

Company Name

James J. Parente, Business Professionals Network (BPN) owner/CEO

Contact Name and Title

214-289-8163

Phone Number

jim.parente@acpen.com

Email Address

Duration of Contract or Business Relationship:

REFERENCE CHECK FORM
Proposer Instructions: Fill out top portion only.
(Please print or type)

RFP Number: RFP-FS-24-35
 Title: Educational Presentation on Forensic Audit

Proposer/Respondent: MSL, P.A.

Reference: Jamie Roberson, Treasure Coast Local Chapter President and Past President of FGFOA
 Email: jroberson@martinclerk.com Telephone # (772) 221-7414
 Person to contact: Jamie Roberson, Treasure Coast Local Chapter President

Reference Instructions: The above Proposer has given your name to the City of Palm Coast as a reference. Please complete the information below and send back to the proposer listed in the box above.

Describe the scope of work of the service performed by this Consultant. What type of services were performed?

The scope of work performed by MSL, P.A. encompasses presentations at various Florida Government Finance Officers' Association (FGFOA) and local chapter events, such as the Annual Conference, School of Government Finance, and local chapter seminars. These presentations cover topics including accounting, auditing, fraud, grants, and forensic audits, providing valuable insights and expertise to attendees.

What is the size of your agency and what services does your agency provide?

During my presidency, The Florida Government Finance Officers Association (FGFOA) was founded in 1937 and serves more than 2,800 professionals from state, county and city governments, school districts, colleges and universities, special districts, and private firms. The Treasure Coast FGFOA serves approximately 100 members in the Treasure Coast area.

Was the work performed on time and within the specified guidelines?

Yes

What problems were encountered (claims)?

None

How would you rate the contractor on a scale of low (1) to high (10) for the following?

| | |
|---------------------------|-------------------------|
| Professionalism <u>10</u> | Final Product <u>10</u> |
| Qualifications <u>10</u> | Cooperation <u>10</u> |
| Budget Control <u>10</u> | Reliability <u>10</u> |

Would you contract with this Consultant again? **Yes**

Additional Comments: **MSL, P.A. demonstrates reliability and provides assistance with educational training opportunities. I trust their team to support any needs that arise, knowing they are dependable and capable.**

Thank you.

Signature from Reference:  Digitally signed by Jamie Roberson, CGFO
 Date: 2024.02.27 11:04:14 -0500

Printed Name: Jamie Roberson, CGFO

Job Title: Treasure Coast Local Chapter President and Past President of FGFOA

REFERENCE CHECK FORM
Proposer Instructions: Fill out top portion only.
(Please print or type)

RFP Number: RFP-FS-24-35
Title: Educational Presentation on Forensic Audit
Proposer/Respondent: MSL, P.A.
Reference: Florida Institute of CPAs (FICPA)
Email: Cherie@ficpa.org Telephone # 850-521-5927
Person to contact: Cherie Gannet,

Reference Instructions: The above Proposer has given your name to the City of Palm Coast as a reference. Please complete the information below and send back to the proposer listed in the box above.

Describe the scope of work of the service performed by this Consultant. What type of services were performed?
Bill Blend speaks at our State & Local Government Conference every year. He is always a conference favorite and receives the highest survey results of any speaker.

What is the size of your agency and what services does your agency provide?
We are a state society with over 20,000 members

Was the work performed on time and within the specified guidelines?
Yes.

What problems were encountered (claims)?
None

How would you rate the contractor on a scale of low (1) to high (10) for the following?

| | |
|---------------------------|-------------------------|
| Professionalism <u>10</u> | Final Product <u>10</u> |
| Qualifications <u>10</u> | Cooperation <u>10</u> |
| Budget Control <u>10</u> | Reliability <u>10</u> |

Would you contract with this Consultant again? **Yes**

Additional Comments:

Thank you.

Signature from Reference: Cherie Gannet
Digitally signed by Cherie Gannet;
DN: cn=Cherie Gannet, o=FICPA,
ou=email=cherie@ficpa.org, c=US
Date: 2024.02.27 13:47:42 -0500

Printed Name: Cherie Gannet

Job Title: Learning Events Specialist, Florida Institute of CPAs

REFERENCE CHECK FORM
Proposer Instructions: Fill out top portion only.
(Please print or type)

RFP Number: RFP-FS-24-35
Title: Educational Presentation on Forensic Audit
Proposer/Respondent: MSL, P.A.
Reference: James J. Parente, Business Professionals Network (BPN)
Email: jim.parente@acpen.com Telephone # 214-289-8163
Person to contact: James Parente

Reference Instructions: The above Proposer has given your name to the City of Palm Coast as a reference. Please complete the information below and send back to the proposer listed in the box above.

Describe the scope of work of the service performed by this Consultant. What type of services were performed?
Mr. Blend has been a very important resource as a presenter for our Accounting CPE Network. ACPEN is a national network that cooperates with over 40 state CPA societies, to deliver high quality educational programming to CPAs all over the nation. We use

What is the size of your agency and what services does your agency provide?
Business Professional Network (BPN) is the largest provider of video, internet-based, CPE for the accounting profession. We also provide CPE for the insurance industry and Human Resource Professionals.

Was the work performed on time and within the specified guidelines?
Yes, in each case Mr. Blend met and exceeded our expectations.

What problems were encountered (claims)?
None

How would you rate the contractor on a scale of low (1) to high (10) for the following?

| | |
|-------------------------------------|-----------------------------------|
| Professionalism ¹⁰ _____ | Final Product ¹⁰ _____ |
| Qualifications ¹⁰ _____ | Cooperation ¹⁰ _____ |
| Budget Control ¹⁰ _____ | Reliability ¹⁰ _____ |

Would you contract with this Consultant again? **Yes**

Additional Comments: Our business depends on our working with many professionals who volunteer to assist in our efforts to provide excellent CPE for CPAs and other professionals. It requires their attention and cooperation for each course project which can last four to six months to prepare. The presenter must cooperate with other professionals in a related field

Thank you.

Signature from Reference: _____

Printed Name: James J. Parente (Signed)

Job Title: Owner/CEO

REFERENCE CHECK FORM
Proposer Instructions: Fill out top portion only.
(Please print or type)

| | |
|----------------------------------------------------------|---------------------------------|
| RFP Number: <u>RFP-FS-24-35</u> | |
| Title: <u>Educational Presentation on Forensic Audit</u> | |
| Proposer/Respondent: <u>MSL, P.A.</u> | |
| Reference: <u>Sean Dennis</u> | |
| Email: <u>sean.dennis@ucf.edu</u> | Telephone # <u>704-277-1907</u> |
| Person to contact: <u>Sean Dennis</u> | |

Reference Instructions: The above Proposer has given your name to the City of Palm Coast as a reference. Please complete the information below and send back to the proposer listed in the box above.

Describe the scope of work of the service performed by this Consultant. What type of services were performed?

Mr. Blend provided invaluable assistance with UCF's Annual Accounting Conference in 2022. He prepared and delivered a 2-hour CPE presentation on the activities and priorities at the Florida Board of Accountancy. This involved significant coordination prior to the Conference. His speaker ratings were significantly above the mean and median for the conference (approximately 50 speakers)

What is the size of your agency and what services does your agency provide?

The University of Central Florida (UCF) is a metropolitan research University (in Orlando FL) with approximately 70,000 students and more than 13,000 employees. UCF offers 104 Bachelor's degrees, 97 Master's degrees, and 33 research doctoral degrees - as well as several community outreach programs.

Was the work performed on time and within the specified guidelines?

Yes. The work far exceeded all expectations

What problems were encountered (claims)?

None.

How would you rate the contractor on a scale of low (1) to high (10) for the following?

| | |
|---------------------------|-------------------------|
| Professionalism <u>10</u> | Final Product <u>10</u> |
| Qualifications <u>10</u> | Cooperation <u>10</u> |
| Budget Control <u>NA</u> | Reliability <u>10</u> |

Would you contract with this Consultant again? **Yes**

Additional Comments: **UCF has invited Mr. Blend to present at the Annual Accounting Conference again - in May 2024. He is exceeding expectations on this presentation as well.**

Thank you.

Signature from Reference: Sean Dennis
Digitally signed by Sean Dennis
Date: 2024.02.27 14:03:59
+0500

Printed Name: Sean Dennis

Job Title: Associate Professor of Accounting (with Tenure)

Section 7 – Required Forms

Local Preference

CLAIMING LOCAL PREFERENCE

Are you claiming **Local Preference** with your solicitation submission?

NO

YES

If YES is marked above, provide proof with your submittal that you are meeting the local business preference requirements in Section 2-30 of the City of Palm Coast Code of Ordinances as follows:

- (1) To qualify as a Palm Coast person, firm and/or corporation, a vendor must have its headquarters, manufacturing facility, or locally owned franchise located in, or having a street address within, the legal boundaries of the City of Palm Coast for at least one year immediately prior to the request for a quote or formal bid solicitation (post office boxes do not qualify as a verifiable business address).
- (2) To qualify as a Flagler County person, firm and/or corporation, a vendor must have its headquarters, manufacturing facility, or locally owned franchise located in, or having a street address within, the legal boundaries of Flagler County for at least one year immediately prior to the request for a quote or formal bid solicitation (Post office boxes do not qualify as a verifiable business address).

The foregoing requirements can be met by providing a utility bill, lease agreement, Florida Division of Corporations registration of the company's principal address, or some other similar documentation with the required timeframe.

FAILING TO PROVIDE THE REQUIRED DOCUMENTATION WILL RESULT IN THE CITY NOT APPLYING THE LOCAL BUSINESS PREFERENCE TO YOUR SUBMISSION.

Price Schedule

PRICE SCHEDULE

GENERAL PROPOSER INFORMATION

MSL, P.A.

Company Name of Proposer

255 . Orange Ave., Ste 600

Mailing Address

orlando, FL 32801

City, State, ZIP

800-683-5401

Phone Number

Pursuant to and in compliance with the Invitation To Bid, and the other documents relating thereto, the undersigned Proposer, having familiarized himself/herself with the terms of the Contract Documents, local conditions affecting the performance of the work, and the cost of the work at the places where the work is to be done, hereby proposes and agrees to deliver materials/services in a workmanlike manner and in strict conformity with Invitation to Bid requirements, including any addenda, and Contract Documents, for the amount hereinafter set forth. Prices shall include all applicable taxes.

SIGNATURE BLOCK

MSL, P.A.

Company Name

Wm. Blend

Signature

William Blend, Shareholder

Name & Title, Typed or Printed

IN WITNESS WHEREOF, Proposer has hereunto executed this

form this 28 day of

February 2024.

PRICE SCHEDULE

Price in US Dollars: \$ 50.00

Price written out: Fifty dollars

Form 1 – Conflict of Interest Statement

FORM 1 – CONFLICT OF INTEREST STATEMENT

STATE OF FLORIDA)

) ss

City of Palm Coast)


Before me, the undersigned authority, personally appeared
William Blend, who was duly sworn, deposes, and states:

1. I am the Shareholder of MSL, P.A. (the "entity") with a local office in Orlando, FL and principal office in Orlando, FL.
2. The above named entity is submitting a Proposal to the City of Palm Coast.
3. The Affiant has made diligent inquiry and provides the information contained in this Affidavit based upon his own knowledge.
4. The Affiant states that only one proposal for the above project is being submitted and that the above named entity has no financial interest in other entities submitting proposals for the same project.
5. Neither the Affiant nor the above named entity has directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive pricing in connection with the entity's submittal for the above project. This statement restricts the discussion of pricing data until the completion of negotiations and execution of the Contract for this project. This proposal is made without prior understanding, agreement or connection with any corporation, firm or person submitting a proposal for the same materials, supplies, equipment or services, and is in all respects fair and without collusion or fraud.
6. Neither the entity nor its affiliates, nor anyone associated with them, is presently suspended or otherwise ineligible from participating in contract lettings by any local, state, or federal agency.
7. Neither the entity, nor its affiliates, nor anyone associated with them has any potential conflicts of interest due to any other clients, contracts, or property interests.
8. I certify that no member of the entity's ownership, management, or staff has a vested interest in any aspect of or Department of City of Palm Coast.
9. I certify that no member of the entity's ownership or management is presently applying for an employee position or actively seeking an elected position with City of Palm Coast.
10. In the event that a conflict of interest is identified in the provision of services, I, on behalf of the above named entity, will immediately notify City of Palm Coast in writing.

(Continued on Next Page)

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| | |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| PROPOSER | |
| MSL, P.A. | STATE OF <u>Florida</u>) |
| <small>Printed Name of Proposer</small> |) ss |
| <u><i>Wm. Blend</i></u> | COUNTY OF <u>Orange</u>) |
| <small>Signature</small> | |
| William Blend | Sworn to and subscribed before me by means of <input checked="" type="checkbox"/> physical presence or <input type="checkbox"/> online notarization |
| <small>Printed Name</small> | This <u>28</u> day of |
| Shareholder | <u>February</u> 20 <u>24</u> . |
| <small>Printed Title</small> | |
| 02/28/2024 | <u><i>Lina Mejia</i></u> |
| <small>Printed Date</small> | <small>Signature of Notary</small> |
| wblend@mslcpa.com |  |
| <small>Contact Email</small> | Lina M. Mejia Comm. #HH072777 Expires: Jan. 9, 2025 Bonded Thru Aaron Notary |
| 255 S. Orange Ave., Ste 600 | <small>Printed, Typed, or Stamped Name of Notary</small> |
| <small>Street Address /Suite #</small> | Notary Public, State of <u>Florida</u> |
| Orlando, FL 32801 | My commission expires <u>Jan. 9, 2025</u> |
| <small>City, State- Zip</small> | Personally Known <input checked="" type="checkbox"/> |
| 800-683-5401 | -OR- |
| <small>Phone</small> | Produced Identification _____ |
| | Type: _____ |

Form 2 – Debarment

FORM 2 – DEBARMENT CERTIFICATION

CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND VOLUNTARY EXCLUSION-LOWER TIER COVERED TRANSACTIONS

[FOR FEDERAL PROJECTS]

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510 Participants responsibilities. The regulations were published as Part IV of the January 30, 1989, Federal Register (pages 4722 – 4733).

***** BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON NEXT PAGE *****

1. The Proposer certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
2. Where the Proposer is unable to certify to any of the statements in this certification, such Proposer shall attach an explanation to this bid.

MSL, P.A.

Name of Proposer

William Blend, Shareholder

Name and Titles of Authorized Representative(s)

Wm. Blend

Signature(s)

02/28/2024

Printed Date

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Form 3 – Certification of Authorized Signatory

FORM 3 – CERTIFICATION OF AUTHORIZED SIGNATORY

MSL, P.A.

59-3070669

Print/Type Legal Business Name (same as name on W-9 form)

Print/Type FEIN #

Check the legal entity type that is applicable to the above named business:

- Sole Proprietorship – Complete Section A
- General or Limited Partnership – Complete Section B
- Corporation (Inc., LLC) Complete Section C

Section A: Sole Proprietorship

I HEREBY CERTIFY that I am the sole owner of the business identified above and am authorized to sign legal documents on behalf of said business.

Signature: _____

Print name: _____

Section B: Partnership

I HEREBY CERTIFY that I am a General Partner of the business identified above and am authorized to sign legal documents on behalf of said business.

Signature: _____

Print name: _____

Section C: Corporation

I HEREBY CERTIFY that a meeting of the Board of Directors of MSL, P.A.

Legal business name

a corporation /LLC under the laws of the State of Florida, was held on April 13, 2021. The following resolution was duly passed and adopted:

“RESOLVED, that William Blend is an officer and director of the corporation (or the managing member of the LLC) and is hereby authorized to execute contracts between the City of Palm Coast, a municipal corporation and this corporation/LLC, and that execution thereof by said officer and director, attested by the Secretary of the corporation/LLC, shall be the official act and deed of this corporation/LLC.”

I FURTHER CERTIFY that said resolution is now in full force and effect.

IN WITNESS THEREOF, I have hereunto set my hand this 23 day of February, 2024.

Provide copy of Resolution


Corporate Secretary/Managing Member

RFP-FS-24-35

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Corporate Resolution

CORPORATE RESOLUTION OF MSL, P.A.

BE IT RESOLVED by the Board of Directors of MSL, P.A. (the "Firm") on this 13th day of April, 2021 the following shareholders are hereby authorized to enter into contractual agreements on behalf of the Firm for the purpose of proposing and providing audit, accounting and advisory services to governmental agencies:


Daniel J. O'Keefe

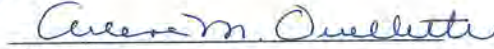
William Blend

Joel Knopp

I CERTIFY that the Resolution was duly enacted by a vote of the Board of Directors.

IN WITNESS WHEREOF, I affix my name as President of the Corporation and affix the seal of the Corporation this 13th day of April, 2021.


Witness


Witness


Kevin D. Murphy, President



Form 4 – Compliance Certification Form

FORM 4 – COMPLIANCE CERTIFICATION FORM

Please check the appropriate box where indicated and initial where indicated for each of the listed requirements for certification. This Form must also be signed, notarized, and dated by the same signatory.

- 1. Scrutinized Companies** - Section 287.135, Florida Statutes, prohibits companies from bidding, submitting proposals, entering into or renewing contracts with local governments for goods or services of one million dollars (\$1,000,000) or more that are on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List or are engaged in business operations in Cuba or Syria. Both Lists are created pursuant to section 215.473, Florida Statutes. In addition, regardless of contract value, the companies shall not be listed on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, Florida Statutes, or be engaged in a boycott of Israel if bidding, submitting proposals, entering into or renewing contracts with a local government for goods and services. As the person authorized to sign on behalf of Proposer, I hereby certify that Proposer is not listed on the Scrutinized Companies with Activities in Sudan List, is not listed on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List or is engaged in business operations in Cuba or Syria. In addition Proposer is not listed on the Scrutinized Companies that Boycott Israel List, or is engaged in any boycott of Israel. I understand that pursuant to section 287.135, Florida Statutes, the submission of a false certification, being placed on any of the Lists as indicated herein, conducting business operations with Cuba or Syria, or boycotting Israel may subject the Proposer to civil penalties, attorney's fees, and/or costs. Initials WB
- 2. Public Entity Crime** - Any person or affiliate who has been placed on the convicted vendor list following a conviction of a **public entity** crime may not submit a proposal on a contract with a public entity for the construction or repair of a public building or public work, may not submit proposals on leases of real property to a public entity, may not be awarded or perform work as a contractor supplier, subcontractor or consultant under a contract with a public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017 for CATEGORY TWO for a period of thirty-six (36) months from the date of being placed on the convicted vendor list. As the person authorized to sign on behalf of Respondent, I hereby certify that the company identified below is qualified to submit a proposal under Fla. Stat. §287.133(2)(a). Initials WB
- 3. Americans with Disabilities Act** - The CONTRACTOR shall not discriminate against any employee or applicant for employment because of physical or mental handicap in regard to any position for which the employee or applicant for employment is qualified. The CONTRACTOR agrees to comply with the rules, regulations and relevant orders issued pursuant to the Americans with Disabilities Act (ADA), 42 USC s. 12101 et seq. It is understood that in no event shall the City be held liable for the actions or omissions of the CONTRACTOR or any other party or parties to the Contract for failure to comply with the ADA. The CONTRACTOR agrees to hold harmless and indemnify the City, its agents, officers or employees from any and all claims, demands, debts, liabilities or causes of action of every kind or character, whether in law or equity, resulting from the CONTRACTOR's acts or omissions in connection with the ADA. Initials WB
- 4. Drug-Free Work Place** - As the person authorized to sign on behalf of Respondent, I hereby certify that the company identified below in the section entitled "Respondent Vendor's Name" is in compliance with Florida Statute 287.087, providing a Drug-Free Workplace. Initials WB

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5. **Compliance With Public Records** - Upon award, recommendation, or thirty (30) days after receipt, proposals become "public records" and shall be subject to public disclosure consistent with Chapter 119, Florida Statutes. The submission of a proposal authorizes release of Proposer's credit data to City of Palm Coast. If the Proposer submits information exempt from public disclosure, Proposer must identify with specificity which pages/paragraphs of its proposal are exempt from the Public Records Act, identifying the specific exemption section that applies to each. The protected information must be submitted to the City in a separate electronic file marked accordingly. By submitting a response to this solicitation, Proposer agrees to defend the City in the event City is forced to litigate the public records status of Proposer's documents. Initials WB


6. **Litigation: Provide a summary of all litigation, claim(s), or contract dispute(s) filed by or against the Proposer in the past five (5) years that are related to the services the Proposer provides in the regular course of business. The summary shall state the nature of the litigation, claim or contract dispute, a brief description of the case, the outcome or projected outcome, and monetary amounts involved.**
 Applicable Not Applicable. Initials WB

7. **License Sanctions: Attach a list of any regulatory or licensing agency sanctions within the past five (5) years. Check appropriate box: Applicable Not Applicable** Initials WB

8. **Vendor Registration** - All proposers awarded contracts, purchase orders, or work orders must register as a vendor with the City of Palm Coast. Please indicate if your company has registered as a vendor with the City of Palm Coast. I have already registered as a vendor with the City. I have not registered as a vendor with the City, but plan to do so if awarded a contract, purchase order, or work order through this solicitation. Initials WB

9. **Proposal Submission Acknowledgement** - The Proposer has carefully examined the RFP, including the Instructions, Contract Template, addenda, and any other accompanying documents for this project. The Proposer has completely analyzed the information contained in this RFP as guidance for the preparation its proposal. The Proposer's submittal is sufficiently specific, detailed and complete to clearly and fully demonstrate the Proposer's understanding of the proposed work and/or product requirements. The Proposer agrees and understands that, if awarded, all portions of the proposal shall become an integral part of the agreement and contract with the City of Palm Coast, Florida. Should there be a conflict between the proposal and the RFP, the RFP shall prevail. Initials WB

I certify that all information contained in this proposal is truthful and correct at the time of submission. I further certify that I am duly authorized to submit this proposal on behalf of the Proposer as its act and deed and that the Proposer is ready, willing and able to perform if awarded the contract. I further certify, under oath, that this proposal is made without prior understanding, agreement, connection, discussion, or collusion with any other person, firm or corporation submitting a proposal for the same product or service; no officer, employee or agent of the City of Palm Coast or of any other interested proposer; and that the undersigned executes this Certification with full knowledge and understanding of the matters herein contained and is duly authorized to do so. The signatory for the Proposer swears that none of the information supplied was for the purpose of defrauding the City.

| | |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| PROPOSER | |
| MSL, P.A. | STATE OF <u>Florida</u>) |
| <small>Printed Name of Proposer</small> |) ss |
| <u><i>Wm. Blend</i></u> | COUNTY OF <u>Orange</u>) |
| <small>Signature</small> | |
| William Blend | Sworn to and subscribed before me by means of <input checked="" type="checkbox"/> physical presence or <input type="checkbox"/> online notarization |
| <small>Printed Name</small> | This <u>28</u> day of |
| Shareholder | <u>February</u> 20 <u>24</u> . |
| <small>Printed Title</small> | |
| 02/28/2024 | <u><i>Lina Mejia</i></u> |
| <small>Printed Date</small> | <small>Signature of Notary</small> |
| wblend@mslcpa.com |  |
| <small>Contact Email</small> | Lina M. Mejia |
| 255 S. Orange Ave., Ste 600 | <small>Printed, Typed, or Stamped Name of Notary</small> |
| <small>Street Address /Suite #</small> | Notary Public, State of <u>Florida</u> |
| Orlando, FL 32801 | My commission expires <u>Jan. 9, 2025</u> |
| <small>City, State Zip</small> | Personally Known <input checked="" type="checkbox"/> |
| 800-683-5401 | -OR- |
| <small>Phone</small> | Produced Identification _____ |
| | Type: _____ |

Form 5 – E-verify Registration and Use Affidavit

FORM 5- E-VERIFY REGISTRATION AND USE AFFIDAVIT

A. Pursuant to section 448.095, Florida Statutes, beginning January 1, 2021, all Contractors (as defined by the statute) shall register with and use the U.S. Department of Homeland Security's E-Verify system, <https://e-verify.uscis.gov/emp>, to verify the work authorization status of all its employees hired on and after January 1, 2021.

B. Also, pursuant to section 448.095, Florida Statutes, Contractors shall also require all subcontractors performing work under to use the E-Verify system for any employees the subcontractors may hire.

C. Instructions - Provide evidence of compliance with section 448.095, Florida Statutes including an Affidavit stating all employees hired on and after January 1, 2021 have had their work authorization status verified through the E-Verify system and a copy of their proof of registration in the E-Verify system.

1. Please create an Affidavit on your company's letter head in a similar form to that attached below.
2. Have it signed and notarized.
3. Then attach the notarized affidavit and the proof of registration where indicated.

D. The successful proposer awarded the contract hereunder must obtain from all subcontractors providing goods or services under the awarded contract, an affidavit stating the subcontractor does not employ, contract with, or subcontract with an unauthorized alien, as defined in section 448.095, Florida Statutes along with a copy of the subcontractor's proof of registration. The successful bidder must maintain a copy of each subcontractor affidavit and proof of registration during the duration of the contract awarded and provide to City upon request.

E. Failure to comply with this provision is a material breach of the awarded contract, and shall result in the immediate termination without penalty to the City. Proposer shall be liable for all costs incurred by the City to secure a replacement contract, including but not limited to, any increased costs for the same services, any costs due to delay, and rebidding costs, if applicable.

| |
|-------------------------------------------------------------------------------------|
| MSL, P.A. |
| <small>Name of Proposer</small> |
| William Blend, Shareholder |
| <small>Name and Title of Authorized Representative(s)</small> |
|  |
| <small>Signature(s)</small> |
| 02/28/2024 |
| <small>Printed Date</small> |



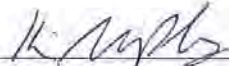
CPAs & ADVISORS

CONTRACTOR E-VERIFY AFFIDAVIT

I hereby certify that MSL, P.A. does not employ, contract with, or subcontract with an unauthorized alien, and is otherwise in full compliance with Section 448.095, Florida Statutes.

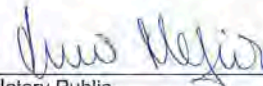
All employees hired on or after January 1, 2021 have had their work authorization status verified through the E-Verify system.

A true and correct copy of MSL, P.A. proof of registration in the E-Verify system is attached to this Affidavit.


Print Name: Kevin Murphy
Title: Corporate Secretary
Date: 02/23/2024

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this 28 day of February, 2024 by Kevin Murphy, Corporate Secretary of MSL, P.A., a FL corporation, on behalf of the corporation. He/she is personally known to me or has produced _____ as identification.


Notary Public
Lina M. Mejia
Name typed, printed or stamped

[NOTARY SEAL]



Lina M. Mejia
Comm. #HH072777
Expires: Jan. 9, 2025
Bonded Thru Aaron Notary

My Commission Expires: Jan. 9, 2025

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

An independent firm associated with Moore Global  **MOORE**

Contractor E-verify Affidavit



Company ID Number: 1426340

Approved by:

| | |
|----------------------------------------------------------------|--------------------|
| Employer MSL CPAs & Advisors | |
| Name (Please Type or Print) Gainor Anna | Title |
| Signature Electronically Signed | Date 06/27/2019 |
| Department of Homeland Security – Verification Division | |
| Name (Please Type or Print) USCIS Verification Division | Title |
| Signature Electronically Signed | Date 06/27/2019 |

Company ID Number: 1426340

Information Required for the E-Verify Program

Information relating to your Company:

| | |
|-----------------------------------------------------|-----------------------------------------------------|
| Company Name | MSL CPAs & Advisors |
| Company Facility Address | 255 S. Orange Ave Suite 600 Orlando, FL 32801 |
| Company Alternate Address | |
| County or Parish | ORANGE |
| Employer Identification Number | 593070669 |
| North American Industry Classification Systems Code | 541 |
| Parent Company | |
| Number of Employees | 100 to 499 |
| Number of Sites Verified for | 5 |



Company ID Number: 1426340

Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State:

| | |
|-----------|-----------|
| FLORIDA | 4 site(s) |
| WISCONSIN | 1 site(s) |



Company ID Number: 1426340

Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:

Name Kevin J Hession
Phone Number (407) 740 - 5400 ext. 1145
Fax Number
Email Address khession@mslcpa.com

Name Gainor M Anna
Phone Number (407) 740 - 5400 ext. 1141
Fax Number
Email Address againor@mslcpa.com

FORM 7 – PUR 1355

FOREIGN COUNTRY OF CONCERN ATTESTATION (PUR 1355)

This form must be completed by an officer or representative of an entity submitting a bid, proposal, or reply to, or entering into, renewing, or extending, a contract with a Governmental Entity which would grant the entity access to an individual's Personal Identifying Information. Capitalized terms used herein have the definitions ascribed in Rule 60A-1.020, F.A.C.

MSL, P.A. _____ is not owned by the government of a Foreign Country of Concern, is not organized under the laws of nor has its Principal Place of Business in a Foreign Country of Concern, and the government of a Foreign Country of Concern does not have a Controlling Interest in the entity. Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated in it are true

Printed Name: William Blend

Title: Shareholder

Signature: *Wm. Blend*

Date: 02/28/2024



City of PALM COAST

Finance Department
Budget & Procurement Office

160 Lake Avenue
Palm Coast, FL 32164
386-986-3730

ADDENDUM NO. 1

Project: RFP-FS-24-35 Educational Presentation on Forensic Audit

Issue Date: 2/23/2024

Due Date: 2/29/2024

Intent: This addendum is issued in order to incorporate the following clarifications, additions, omissions, deletions, or changes into the Contract Documents prior to the date bids are due. Except as hereinafter specified, the work shall be in accordance with the drawings and specifications.

For your bid to be considered RESPONSIVE, A signed and dated copy of the addendum must be included with the bid submittal.

Question, Statement and/or Response

1. Q. I notice that there was a Mandatory Pre-Proposal Meeting/Site-Visit October 2023. We were not aware of this proposal at that time. Are we disqualified we did not attend?

A. No. You are not disqualified. The pre-bid does not apply to this solicitation.
2. Q. Does the certificate of insurance need to be provided with the proposal, or only if the contract is awarded?

A. The COI is a part of the contracting phase and is not need with the proposal.
3. Q. Should the fees be in the proposal AND in the required forms? I see the Price Schedule in the required forms, but I read the RFP to indicate that the fees should be in Section 7 of the proposal.

A. Yes, please provide your fee both in the proposal and in the required forms as requested.



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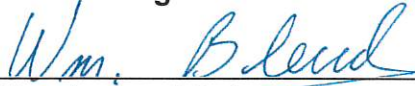
B. Q. As part of our references, we link to the website of other governmental clients that have posted our forensic reports on their websites as part of their council meetings. The submission instructions say not to embed documents. Is posting the web address to those government entities allowed?

A. As per our instructions, please do not embed any documents within your uploaded files, as they will not be accessible or evaluated.

C. Q. May we list full staff bios in the Executive Summary, or just contact info for each member of the team?

A. Yes, you may list full staff bios.

Acknowledgment:



Signature and Date

William Blend, Shareholder

Printed Name and Title

MSL, P.A.

Company Name

END OF ADDENDUM NO. 1