



OCTOBER 24, 2025

Proposal for **RFP 102225—Audit Services**

Prepared for

The Village of Estero, Florida

Branden Lopez, CPA

Shareholder, CBIZ CPAs P.C.

Managing Director, CBIZ, Inc.

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Cover Letter

Village of Estero, Florida
Procurement Office
9401 Corkscrew Palms Circle
Estero, Florida 33928

Dear Auditor Selection Committee,

CBIZ ("CBIZ" or "the Firm") is pleased to respond to the RFP to provide audit services for the Village of Estero (referred to as the "Village"). As outlined in our proposal, we will provide an audit of the financial statements and any required follow-up work, for a period of three (3) fiscal years beginning with the fiscal year ending September 30, 2025, and the Village may, at its option, negotiate and extend the contract(s) for up to two (2) additional two-year periods. We commit to perform the work within the period defined and accept all other terms and conditions contained in the RFP. CBIZ is independent of the Village as defined by generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. This proposal is made without collusion with any other person or entity submitting a proposal pursuant to this RFP. This proposal will detail our methodology and how we will work with the Village to develop a strong partnership.

In the past year alone, the Florida region of CBIZ has performed more than 50 audits of government entities. At a national level, we provide services to more than 600 government entities and 400 employee benefit plans. We are confident that our proposal presents a highly effective and beneficial solution for the Village, and that CBIZ is the best-qualified firm to perform the engagement. Our confidence is supported by several key factors, including but not limited to:

Small-Firm Care and Attention With Large-Firm Resources: Our local firm approach provides hands-on service and timely communication, resulting in the Village receiving the best of both worlds. Our Florida offices are located in **Tampa**, St. Petersburg, West Palm Beach, Boca Raton, Fort Lauderdale, and Miami. We currently have approximately 350 employees in our Florida offices; however, the resources of all of our offices are available to us.

The audit will be performed and staffed from our Tampa office: **201 East Kennedy Boulevard, Suite 1500, Tampa, FL 33602**

Spectrum Of Services: We provide a range of assurance, advisory, and technology services and an extensive portfolio of specialty and niche practices. We leverage our access to CBIZ's wealth of expertise and experience to provide further valuable guidance and support to our clients.

Significant Experience in the Public Sector: In the past year alone, the Florida region of CBIZ has performed more than 50 audits of government entities. **At a national level, we provide services to more than 600 government entities.** We have extensive experience in the Federal and Florida Single Audit Acts including the OMB Uniform Guidance. We understand that the Village is a complex, local government. The Village is not a single "entity" or operation; it is made up of many different entities, departments, and operations. Each of these areas has their own form of audit risk. Our experienced team has the capability to assess these risks and design and perform audit procedures that will bring real value to your audit. Make no mistake about it, our combined experience with auditing local governments across the United States is second to none and includes a vast number of entities similar to yours.

Transition Experience: Our team offers a great deal of experience with transitioning to new clients and our process streamlines the transition, while minimizing the disruption to you during the auditor change. As a result of having a new team with a new approach and significant local government experience, we offer you a different look at your systems with no pre-disposition to those systems.

Experienced Team: For this proposed engagement CBIZ has assembled an audit team, whose skills and experience match the requirements of the Village. The proposed client service and audit engagement managing director, Branden Lopez, CPA, has extensive experience in performing audits of Florida government entities. He will be supported by a quality control director, Moises Ariza, CPA, CGMA; IT risk audit managing director, Joe Layne, CISA; audit director, Scott Montgomery, CPA; audit supervisor, Leticia Sierra, CPA; and other audit seniors and staff. All decisions that affect the planning, execution, and completion of the proposed audit **will be made by Branden Lopez.**



Audit Quality: The issues of audit quality and technical proficiency are important matters for consideration. We ensure that professional standards are exceeded on all of our engagements through a robust quality control system that encompasses a Managing Director and Manager Review Process, Professional Development, Technical Support, Internal Inspections, and the AICPA Peer Review Process. Our technical competencies will be essential over the next several years with the implementation of new significant standards set by the Governmental Accounting Standards Board. **This assistance will be provided at no additional cost to the Village.**

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

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

Understanding your needs and unique circumstances is paramount in driving the ideas and solutions we bring. In addition to exceeding industry expectations for service, our sincere goal is to earn your respect and trust through our commitment to your success. We believe this proposal formalizes our dialogue to date and look forward to learning more about the Village so our team can continuously add value through conscientious engagement.

Thank you again for the opportunity to serve as your service provider. As you evaluate this proposal, please contact us to discuss any questions you may have.

Sincerely,

A handwritten signature in black ink, appearing to read "B Lopez", with a stylized flourish at the end.

Branden Lopez

CPA
SHAREHOLDER, CBIZ CPAs P.C.
MANAGING DIRECTOR, CBIZ, Inc.
PHONE: 813.288.8826

AUTHORIZED TO REPRESENT AND CONTRACTUALLY BIND THE FIRM

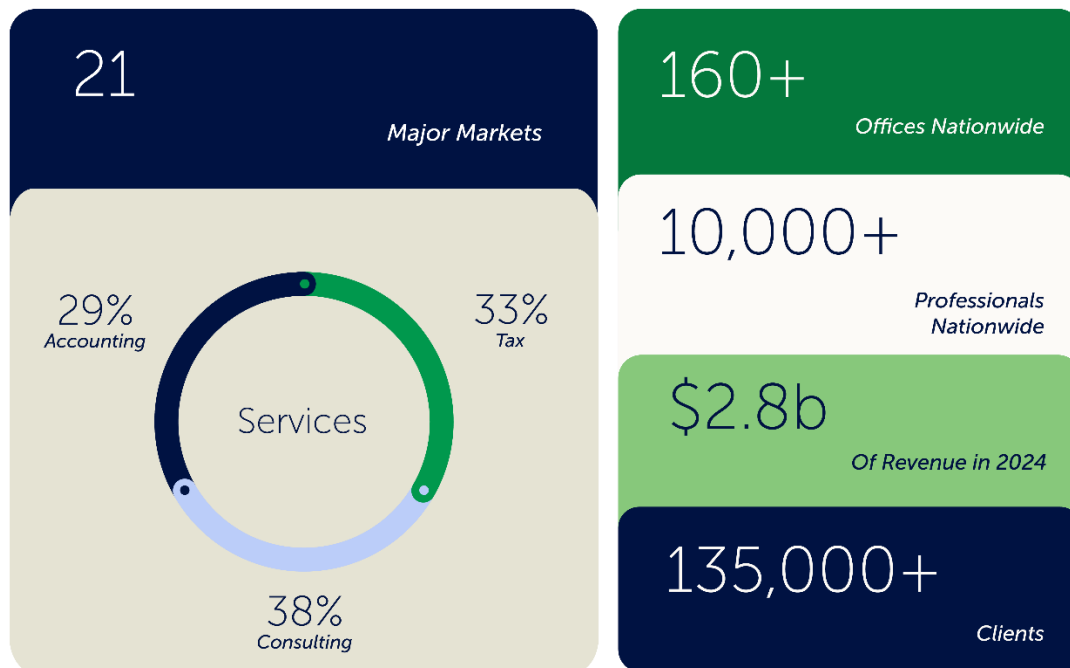
BRANDEN.LOPEZ@CBIZ.COM
CBIZ.COM

Legal Disclaimer: "CBIZ" is the brand name under which CBIZ CPAs P.C. and CBIZ, Inc. and its subsidiaries, including CBIZ Advisors, LLC, provide professional services. CBIZ CPAs P.C. and CBIZ, Inc. (and its subsidiaries) practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards, CBIZ CPAs P.C. is a licensed independent CPA firm that provides attest services to its clients. In certain states, CBIZ CPAs P.C. may still operate under the name Mayer Hoffman McCann P.C. CBIZ, Inc. and its subsidiary entities provide tax, advisory, and consulting services to their clients. CBIZ, Inc. and its subsidiary entities are not licensed CPA firms and, therefore, cannot provide attest services.

Tab 1: Firm Profile

CBIZ (NYSE: CBZ) is a leading consulting, tax, and financial services advisor serving middle-market businesses and organizations nationwide. With more than 10,000 team members and 160 locations in major metropolitan areas and suburban cities coast to coast, we deliver forward-thinking insights and actionable solutions to help clients anticipate the next steps and accelerate growth.

CBIZ operates under an alternative practice structure as defined by the AICPA with CBIZ CPAs P.C. (CBIZ CPAs), an independent CPA firm. Together, we are proud to be a leading professional services advisor nationwide.



On November 1, 2024, CBIZ completed its acquisition of Marcum LLP. CBIZ is a consulting, tax, and financial service provider that works closely with CBIZ CPAs P.C., an independent CPA firm that provides audit, review, and other attest services. In certain jurisdictions, CBIZ CPAs P.C. operates under its previous name, Mayer Hoffman McCann P.C.

Client-Driven



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

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



Commitment to Excellence

From the way we service clients to the training and development of our professionals, CBIZ is committed to excellence in every aspect of our operation. Our focus on client success compels us to look beyond the numbers to see the opportunities, challenges, and solutions in every engagement. Innovation, proactivity, teamwork, and open communication are the hallmarks of our approach.

IT Risk and Assurance

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

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

Robotic Process Automation

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

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

Secure Digital Collaboration

CBIZ employs a paperless audit approach. Our audit teams utilize both proprietary and non-proprietary programs to streamline the audit process. To ensure information is stored and shared safely, we use a secure workflow data management tool for every client relationship. The user-friendly collaborative site serves as a virtual common workspace that is keyed to our data request lists and electronic audit system. Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our audit engagement team directly into our electronic work programs. This cloud-based tool minimizes the use of emails to transmit data, enhances the security of your information and eliminates duplicate requests for data. Our software tools and approach to our work reduce demands on client resources and save our clients time and money.

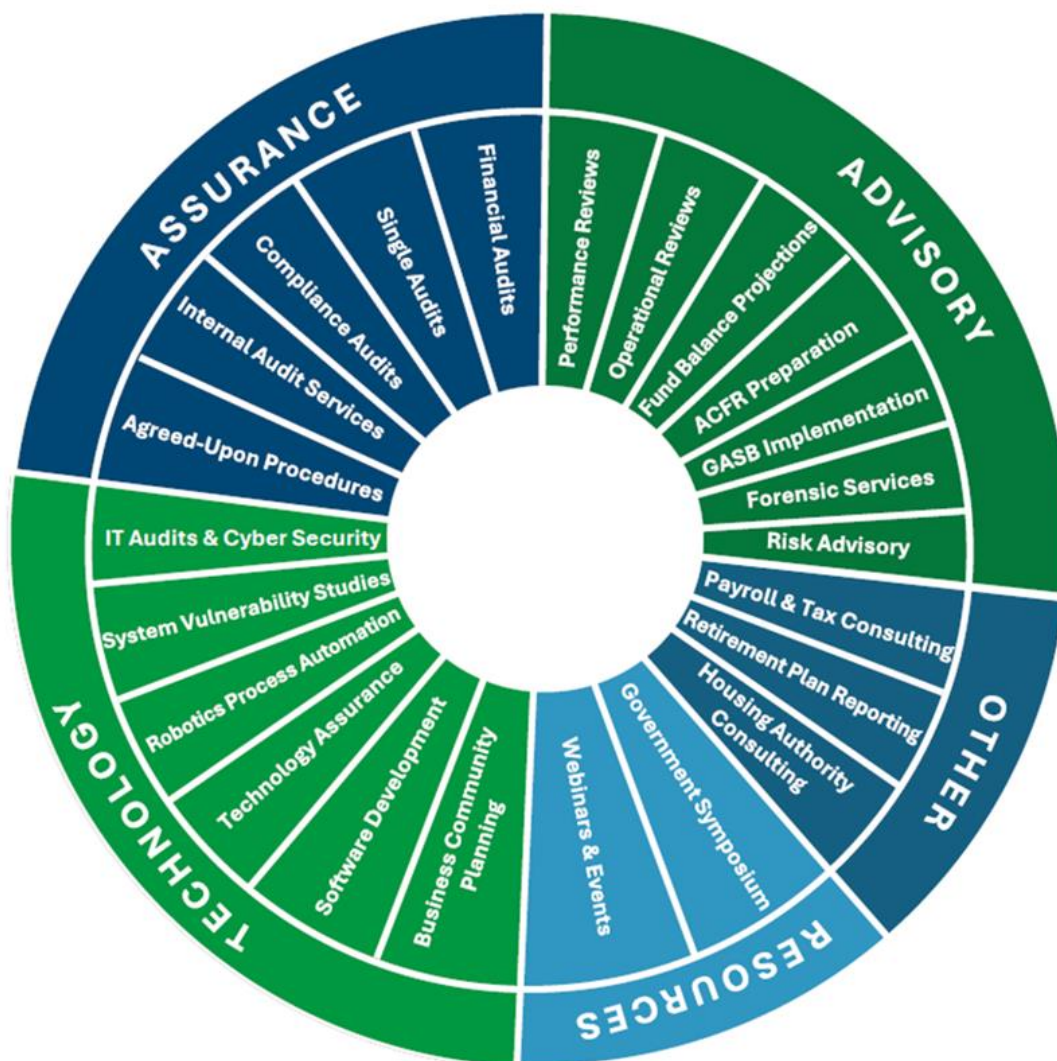
GFOA Certificate of Achievement Program

CBIZ assists clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. This program is recognized as the highest award in government financial reporting. The Certificate of Achievement has been awarded on all of the financial statements for participating clients, including first time submissions. Several members of our team are special reviewers for the GFOA Certificate of Achievement Program, including Branden Lopez and Moises Ariza, who have been Certificate Program reviewers since 2022 and 2014, respectively. CBIZ serves more than 600 government clients at a national level and 45 government clients in Florida. One hundred (100) percent of our clients that apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting have received the certificate during our tenure as auditors.



Interconnected Services

Our group provides interconnected professional services to help government entities achieve their operational, strategic and compliance goals. Our service offerings grew from government entities seeking our advice beyond audit and compliance and our drive to do more for these organizations like the Village. By providing a vast array of expertise and service lines to support our clients' operations, our capacity and passion to serve and strengthen every aspect of our clients' operations remains unparalleled.





Office Location

The Florida Region of CBIZ includes offices in **Tampa**, St. Petersburg, West Palm Beach, Boca Raton, Fort Lauderdale, and Miami. The audit will be performed and staffed from our Tampa office located at **201 East Kennedy Boulevard, Suite 1500, Tampa, FL 33602**. All audit team members are full-time employees. We have a complete government service team of 46 locally based individuals and more than 10,000 associates nationwide. CBIZ is properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy. Refer to **Appendix A** for all applicable firm and team member licenses and certifications.

Personnel	Government Specialists
Managing Directors	3
Directors	2
Senior Managers	2
Managers	3
Supervisors	3
Seniors	11
Staff Accountants	20
Operations	2
TOTAL	46

Tab 2: Independence

Statement of Independence

CBIZ's policy is that all professional personnel be familiar with and adhere to the independence, integrity, and objectivity rules, regulations, interpretations, and rulings of the American Institute of Certified Public Accountants, the state Board of Accountancy and state CPA societies, *Government Auditing Standards* issued by the comptroller of the United States, relevant statutes, and applicable regulatory agencies. In addition, all professionals – from managing director to staff auditor – are required to sign affidavits annually attesting to their independence. **CBIZ is independent of the Village of Estero and all of its components as defined by Generally Accepted Auditing Standards and the U.S. General Accounting Office's "Government Auditing Standards."**

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

Professional Relationships Involving the Village of Estero

CBIZ has not had any prior engagements with the Village of Estero in the past five (5) years, nor has any other professional relationships involving the Village. Therefore, there are no potential conflicts of interest that would affect our ability to perform the proposed audit. Should the Firm enter any professional relationships during the period of engagement, we will provide written notice to the Village.

Tab 3: License to Practice in Florida

We affirm that CBIZ is a licensed certified public accounting firm and is in good standing with all regulatory agencies. CBIZ is a member of the American Institute of Certified Public Accountants ("AICPA") and the Florida Institute of Certified Public Accountants ("FICPA"). All professional staff, upon successful completion of the CPA exam, become members of both the AICPA and their respective state society of CPAs. CBIZ is properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy. CBIZ and all key team members assigned to this engagement are licensed to practice in the State of Florida under Chapter 473 of Florida Statutes. Each individual assigned to the engagement has maintained the required CPE in government accounting and has attended an Ethics course for CPAs in Florida. CBIZ has performed continuous CPA services for a minimum of five (5) years in the State of Florida. All applicable licenses are provided in **Appendix A**.

Tab 4: Firm Qualifications & Experience with Other Government Entities

Firm Experience – Government Services

CBIZ has successfully provided professional auditing, accounting, financial reporting, and management advisory/consulting services to a broad spectrum of government entities, including preparing government financial statements, and performing Federal and Florida Single Audits. Annually we perform more than 600 government entity audits and 200 Single Audit engagements.



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

Single Audits



We have conducted hundreds of federal, state, and local Single Audits and are knowledgeable of all requirements under OMB Uniform Guidance and the State of Florida Single Audit Act. To stay on top of changing audit requirements, our firm participates in various AICPA trainings and our team receives annual single audit training that involves all aspects of a single audit, including internal controls, compliance, financial reporting, the Data Collection Form, Yellow Book, and audit effectiveness. A significant portion of this training also includes discussion about single audit quality and current topics discussed in the AICPA Audit Guides and Audit Risk Alerts. We leverage our training and experiences across CBIZ to benefit our clients through improved audit methodology and work programs. Furthermore, we proactively ensure all of our affected clients understand the impact of any new regulations on their organization.

Since we perform a substantial number of single audits annually, our single audit working papers are routinely reviewed by federal and state agencies as well as peer reviewers. We have not had any findings regarding substandard work and in fact, have had many positive comments about the excellence quality of our audit files. With this experience, we are able to provide a robust amount of knowledge as it relates to the Village and your engagement team has the necessary expertise to assist you with Federal and Florida single audits.

Active Participation on Boards and Committees

The managing directors, directors, and managers of CBIZ are actively involved in recognized standard-setting organizations at the national, state, and local level. These organizations include the Florida Government Finance Officers Association (FGFOA), Florida Association of Special Districts (FASD), and the Florida League of Cities (FLC). CBIZ is also a member of the AICPA Employee Benefit Plan Audit Quality Center (EBPAQC) and the AICPA's Governmental Audit Quality Center (GAQC). Our involvement in these organizations further demonstrates our commitment to the public sector and helps keep us on top of issues affecting government entities.



CBIZ's Current & Recent Government Clients

Palm Beach County

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

Broward County

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

Miami-Dade County

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



CBIZ's Current & Recent Government Clients, Cont'd.

Hillsborough County

- City of Tampa Police & Firefighter's Pension Plan

Monroe County

- Florida Keys Aqueduct Authority

Lee County

- City of Fort Myers

Collier County

- City of Naples

CBIZ's Current & Recent Government Clients

Tribes, State Agencies, & Counties

- State of Massachusetts
- State of Rhode Island
- State of Vermont Treasurer's Office
- Barnstable County
- Broward County / FTL International Airport
- County of Belknap
- County of Coos
- County of Grafton
- County of Rockingham
- Flandreau Santee Sioux Tribe
- Franklin Regional Council of Governments
- Miami-Dade County (WASD)
- Mohegan Tribe of Indians of Connecticut
- Nassau County
- Plymouth County
- Sullivan County
- Rockland County

Airports and Local Governments

- Burlington International Airport
- City of Boynton Beach
- City of Deerfield Beach
- City of Delray Beach
- City of Florida City
- City of Fort Lauderdale (PFRS)
- City of Fort Myers
- City of Hallandale Beach
- City of Hialeah
- City of Hollywood
- City of Homestead
- City of Palm Beach Gardens
- City of Pompano Beach (PFRS)
- City of Portland
- City of Sunny Isles
- City of Sunrise
- City of Tampa (PPFP)
- City of West Palm Beach
- Manchester-Boston Regional Airport
- Portland International Airport

Public Utilities, Special Districts, and Other

- Bondsville Fire and Water District
- Bourne, MA Landfill
- CASE Collaborative
- Central Falls Detention Center Facility
- Central New Hampshire Regional Planning Commission
- Dedham-Westwood Water District
- East Central Regional Wastewater Treatment Facilities Operations Board
- Florida Keys Aqueduct Authority
- Healthy Start Coalition of Palm Beach County
- Lexington Housing Assistance Board
- Loxahatchee Control District
- Merrimack Valley Nutrition Project
- Nashua Region Solid Waste Management District
- New Hampshire/Vermont Solid Waste Project
- North Country Council
- Northern Palm Beach County Improvement District
- Palm Beach County Housing Finance Authority
- Pioneer Valley Planning Commission
- Rhode Island Commerce Corporation
- Rhode Island Industrial Facilities Corporation
- Rhode Island Industrial-Recreational Building Authority
- Rhode Island Turnpike & Bridge Authority
- Rockingham Planning Commission
- Salem-Beverly Water Supply Board
- South Central Regional WW Treatment & Disposal Board
- Springfield Redevelopment Authority
- Springfield Water and Sewer Commission
- Strafford Regional Planning Commission
- Tilton-Northfield Fire District
- Tilton-Northfield Water District
- Upper Valley Lake Sunapee Planning Commission
- Warren Water District

Relevant Engagement References

The following represents the five (5) most relevant engagements similar to the engagement described in the RFP performed in the last three (3) years by CBIZ. These references pertain to all CBIZ personnel included in this proposal.

City of Hallandale Beach

400 South Federal Highway, Hallandale Beach, FL 33009
Geovanne Neste, Finance Director
gneste@hallandalebeachfl.gov | 954.457.1371
Services: Financial Audit, Single Audit, Pension Audit, CRA
Term: September 30, 2023 to current
Hours: 750

City of Fort Myers, Florida

2200 2nd Street, Fort Myers, FL 33901
Christine Tenney, County Director of Financial Services
Ctenney@cityftmyers.com | 239.321.7186
Services: Financial Audit, Single Audit, CRA
Term: September 30, 2023 to current
Hours: 625

Town of Jupiter

201 Military Trail, Jupiter, FL 33458
Scott Reynolds, Finance Director
ScottR@jupiter.fl.us | 561.742.6312
Services: Financial Audit & Single Audit
Term: September 30, 2021 to current
Hours: 475

City of South Pasadena

7047 Sunset Drive, South Pasadena, FL 33707
Jim Graham, Finance Director
jgraham@mysouthpasadena.com | 727.426.0259
Services: Financial Audit & Pension Audit
Term: September 30, 2024 to current
Hours: 325

City Pension Fund for Firefighters & Police Officers in the City of Tampa

3001 North Boulevard, Tampa, Florida 33603
Tiffany Weber, Plan Administrator
tiffany.weber@tampagov.net | 813.274.8550
Services: Pension Audit
Term: September 30, 2021 to current
Hours: 150

Tab 5: Partner, Supervisory, & Staff Qualifications & Experience

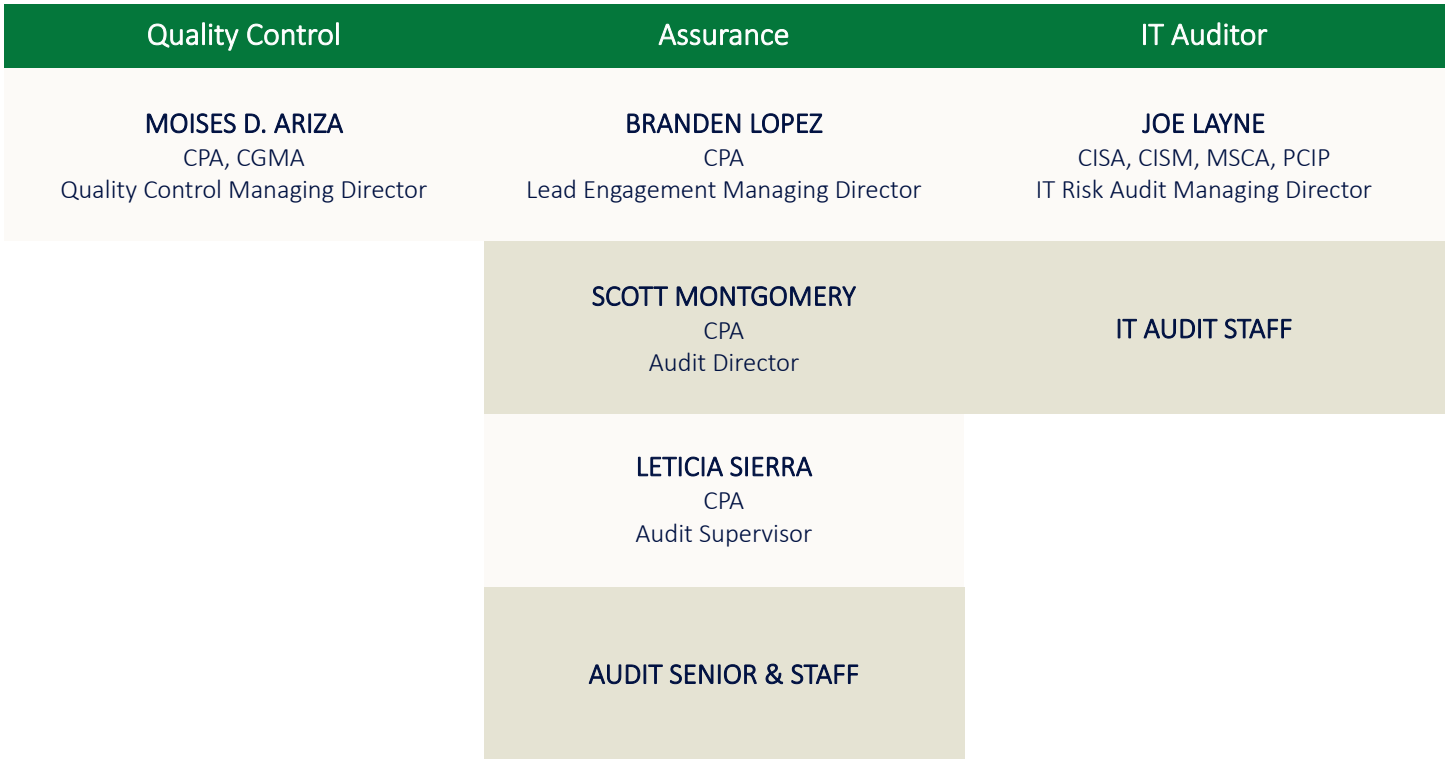
Project Engagement Team

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

Branden Lopez and Scott Montgomery are “key” team members. We anticipate key team members to remain consistent over the term of the engagement. No personnel changes will be made without the express prior written permission of the Village.

All members of the engagement team are licensed to practice in the State of Florida. Refer to [Appendix A](#) for Firm and Engagement team licenses.

Engagement Team Structure





Branden A. Lopez

CPA

Lead Engagement Managing Director, CBIZ
Assurance Services

BRANDEN.LOPEZ@CBIZ.COM

Branden A. Lopez is a managing director within CBIZ's Assurance Division. He has more than 15 years of experience in the accounting profession providing accounting, and auditing, for nonprofits, local governments, employee benefit plans, and private enterprises across a variety of industries, both domestically and internationally. He provides services to a wide range of clients within the aforementioned industries, these include local governments, special districts, nonprofit (museums, charter schools, etc.), telecommunication, and employee benefit plans. In addition, Branden has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

Branden is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws, and the preparation and review of financial statements. He is client service driven and is always willing to assist clients with accounting, auditing and financial reporting issues, including but not limited to, implementation of new accounting pronouncements.

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Government Finance Officer Association, Member (FGFOA)
- Government Finance Officers Association (GFOA)
- GFOA Special Review Committee, Active Member
- Miami-Dade, Broward and Palm Beach County League of Cities, Associate Member
- South Florida Government Finance Officers Association, Associate Member
- YMCA Young Professionals, Board Member

CPE Hours (two years)

CPE Type	Hours
Government	128
Other (Accounting, Auditing, Technical, and Behavioral)	30
TOTAL	158

Expertise

- Financial Audits
- Federal Single Audits
- Florida Single Audits
- Internal Audits
- Program-Specific
- Compliance Audits
- Retirement Plan Audits

Industry Experience

- Local Governments
- Nonprofit Organizations
- Governmental Pension Plans
- Special Districts
- Public Utilities
- Wholesale & Retail Distributors

Education

- BA – Accounting, Florida State University

Branden Lopez - Current & Former Government Clients

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Bal Harbour Village	5	✓	✓	
Children's Services Council of Palm Beach	4	✓		
City of Boca Raton	4	✓	✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	7	✓	✓	✓
City of Florida City	3		✓	✓
City of Hollywood	3	✓	✓	✓
City of Homestead	9		✓	✓
City of Opa Locka	3		✓	✓
City of South Pasadena	2	✓	✓	
City of Sunrise	5		✓	
City of Tampa Pension Fund	5	✓		
City of West Palm Beach	6	✓	✓	✓
East Central Regional Wastewater Treatment Facilities	3			
Florida Keys Aqueduct Authority	4		✓	
Loxahatchee River Environmental Control District	1			
Miami-Dade Water & Sewer Department	3		✓	
South Central Regional Wastewater Treatment and Disposal Board	2			
The Children's Trust	5	✓		
Town of Surfside	9	✓	✓	
Village of Key Biscayne	4	✓	✓	
Village of Royal Palm Beach	3			
Village of Tequesta	4	✓		



Moises D. Ariza

CPA, CGMA

Quality Control Managing Director, CBIZ
Assurance Services

MOISES.ARIZA@CBIZ.COM

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

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

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

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

Professional Affiliations

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

Expertise

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

Industry Experience

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

Education

- MS – Accounting, St. Thomas University
- BA – Accounting, Florida International University

Awards & Accolades

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

Articles, Seminars & Presentations

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

CPE Hours (two years)

CPE Type	Hours
Government	145
Ethics	16
Other (Accounting, Auditing, Technical, and Behavioral)	30
TOTAL	221

Moises Ariza - Current & Former Government Clients

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



Joe Layne

CISA, CISM, MSCA, PCIP
Managing Director, CBIZ
Advisory Services

JOE.LAYNE@CBIZ.COM

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

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

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

Professional Affiliations

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

CPE Hours (two years)

CPE Type	Hours
Government	39
Ethics	16
Other (Accounting, Auditing, Technical, and Behavioral)	89
TOTAL	144

Expertise

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

Industry Experience

- Government Agencies
- Nonprofit Organizations
- Public and Private Companies
- Healthcare Organizations

Education

- BSc – Information Studies, Florida State University



Scott Montgomery

CPA
Director, CBIZ
Assurance Services

SCOTT.MONTGOMERY@CBIZ.COM

Scott Montgomery is a Director in our Assurance Services Division with 25 years of experience in public accounting. He has experience in all audit phases, including planning, organization, supervision, and review of the fieldwork. Scott works with clients in a variety of industries including government, nonprofit, real estate, construction and privately held businesses. Scott's public accounting experience is primarily focused on financial reporting compliance, including audits, reviews, and compilations of privately held and regulated businesses. His experience also includes the planning and administration of audits of the financial statements of municipalities, special districts, private companies, real estate companies and a variety of nonprofit entities.

Additionally, Scott has a significant background in internal controls and compliance, including performing audits with reporting requirements related to government funding, in addition to those required by the Federal Uniform Guidance (formally OMB Circular A-133) and State auditor general.

Professional Affiliations

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

Partial Listing of Clients

- City of West Palm Beach
- City of South Pasadena
- City of Sunny Isles
- Delray Beach Community Redevelopment Agency
- Loxahatchee River Environmental Control District
- Pompano Beach Police and Firefighters Pension
- Village of Palm Springs
- Village of Palmetto Bay

Expertise

- Internal Audits
- Assurance Services
- Government & Municipal

Industry Experience

- Local Governments
- Nonprofit Organizations
- Special Districts
- Real Estate

Education

- BA – Accounting, St Mary's University
- MA – Taxation, Baylor University

CPE Hours (two years)

CPE Type	Hours
Government	41
Ethics	18
Other (Accounting, Auditing, Technical, and Behavioral)	87
TOTAL	146



Leticia Sierra

CPA, MAcc
Supervisor, CBIZ
Assurance Services

LETICIA.SIERRA@CBIZ.COM

Leticia Sierra is a supervisor in CBIZ's Assurance Division. She has over five years of experience providing accounting and auditing services for local governments, employee benefit plans, nonprofits and private businesses in a variety of industries.

Leticia is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws, along with the preparation of financial statements. She is client service driven and is always willing to assist with auditing and financial reporting issues, including but not limited to, implementation of new accounting pronouncements.

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

Partial Listing of Clients

- City of Miami Firefighters and Police Officers Retirement Trust
- City of Hallandale Beach
- Delray Beach Community Redevelopment Agency
- City of Homestead
- City of West Palm Beach
- Village of Palm Springs
- Village of Palmetto Bay

CPE Hours (two years)

CPE Type	Hours
Government	73
Ethics	16
Other (Accounting, Auditing, Technical, and Behavioral)	13
TOTAL	102

Expertise

- Financial Audits
- Financial Audits
- Employee Benefit Plans
- Federal Single Audits
- Florida Single Audits
- Special Districts

Industry Experience

- Local Governments
- Government Pension Plans
- Employee Benefit Plans
- Nonprofit Organizations

Education

- Bachelor of Business Administration (BBA) in Finance – Florida Atlantic University
- Master of Accounting (MAcc) – Nova Southeastern University



Continuing Professional Education

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

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

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

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

Tab 6: Conflict of Interest

CBIZ hereby certifies that no member of our firm's ownership, management, or staff currently has any contract, property interest, or vested interest that might be considered a conflict of interest with respect to this proposal. We have reviewed all current client relationships and confirm that there are no potential conflicts of interest to disclose.

Tab 7: Project Approach & Methodology

Project Approach & Philosophy

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

We Aim for a Partnership that Exceeds the Audit				
Enhanced Internal Controls & Efficiencies	Stronger Financial Operations	Valuable Operating Solutions & Ideas	Best Practice Benchmarks	A Resource that is Always Available to You

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

Audit Methodology

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

Phase 1: Strategic Planning	Obtain an Understanding of the Village's Operations	Evaluate Internal Controls	Information Technology Review	Develop Audit Plan and Strategies; Risk Assessment	Prepare Audit Programs
Phase 2: Execution of Audit Plan	Perform Test of Internal Controls (as applicable)	Perform Tests of Account Balances	Test Compliance with Laws, Rules, Regulators, and Contracts		
Phase 3: Evaluation of Audit Results	Documentation Reviewed by Managing Director and Quality Control Department	Auditor's Conclusions Documented	Preliminary Discussion with Management of Audit Findings (as applicable)		
Phase 4: Reporting	Prepare Auditor's Reports	Review of the Draft Financial Statements	Discuss Final Results with Management in Exit Conference	Presentation to the Village Council	

Phase I: Strategic Planning

Procedures for Internal Control

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

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

Risk-Based Audit Technologies

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

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

Based on these considerations, we assess the inherent risk and control risk to determine the overall audit risk. Once this assessment is completed, the audit procedures to be used are determined. By redirecting our efforts through a risk-based approach, audits are significantly enhanced, which provide greater value to our clients.

We will use several approaches to conduct the audit engagement. These approaches include traditional audit techniques and strategies, and an evaluation of the systems utilized by the Village.

Time Spent By Phase of Audit		
25%	40%	35%
Substantiation of Account Balances	Risk Assessment & Understanding Controls	Financial Statement & Analytical Reviews

Specific Fraud Investigative Techniques

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

Enterprise Funds Including Utilities

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

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

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

- Compare the balance in receivables with the balance for prior years or other expectations.
- Compute the ratio of the receivables balance to related revenue for the current period and compare with the ratios for prior years or other expectations.
- Compute the number of days revenue in accounts receivable (net accounts receivable divided by average net revenue per day) and compare to the ratio for prior years or other expectations.
- Select a sample of customer billing statements and perform the following procedures:
 - Compare rates used to the authorized rate schedule, and consider the reasonableness of usage.
 - For usage that appears unreasonable or unusual (significantly higher or lower than expected) compare usage to usage records (for example, the meter book).
 - Recompute the billing.
- Compare the balance in receivables with the balance for prior years or other expectations.

- Select a sample of customers from usage records (for example, meter books) and trace to billing statements.
- Trace selected months' cash collections to deposit slips and bank statements.
- Obtain and review an analysis of the allowance account.
- Consider the reasonableness of write-offs and recoveries.

Single Audits

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

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

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

- Identify the Village's major programs to be tested and reported on for compliance.
- Identify the compliance requirements applicable to each major program.
- Determine which of the compliance requirements identified could have a direct and material effect on each major program.
- Consider relevant portions of the Village's internal control over compliance for each direct and material compliance requirement for each major program.
- Obtain sufficient appropriate audit evidence, which involves testing internal control over compliance and compliance with direct and material compliance requirements for each major program.
- Consider indications of fraud.
- Consider indications of abuse.
- Consider subsequent events.
- Form an opinion about whether the Village complied with the direct and material compliance requirements.
- Perform follow-up procedures on previously identified findings.

Phase II: Execution of Audit Plan

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

- Apply analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.
- Perform substantive account balance and transaction tests. Samples will be drawn from major transaction systems, including cash disbursements, cash receipts, accounts payable, and payroll. The size of the samples will be determined after the review of the internal control system.
- Sherriff-Specific audit procedures will be performed for proper accounting and reporting of Sheriff General Fund and its Special Revenue Funds; Trauma Star, High Intensity Drug Trafficking Area Grants (HIDTA), Grants and the Shared Asset Forfeiture Fund.

- Clerk of the Circuit Court- Specific compliance procedures will be incorporated in our audit approach for restricted revenue sources and activity.
 - The Court Related Fund is a special revenue fund created to account for and report State and local funding restricted for the expenditure of court functions as mandated by Section 28.37, Florida Statutes. Any excess funding over actual expenditures is returned to either the Florida Department of Revenue (DOR) or the Board, depending on where funding originated.
 - The Records Modernization Fund is a special revenue fund used to account for and report recording fees restricted for records modernization and court technology as specified in Florida Statutes 28.24(13)(d) and (e).
- Property Appraiser- Specific audit procedures include but are not limited to:
 - Examine a sample of property tax receipts and distributions to ensure accurate recording and timely distribution to relevant state and local governmental agencies.
 - Verify the calculation and collection of property taxes, including penalties and interest for late payments.
 - Review business tax registrations and verify the proper calculation, collection, and recording of business taxes
- Tax Collector- Detail testing of distribution of excess revenues. Florida Statutes provide that the excess of Tax Collector's fee revenues over expenditures is to be distributed to each governmental agency in the same proportion as the fees paid by the government agency bear to total fee income received by the Tax Collector.

Proposed Segmentation & Level of Staff

Segment	Managing Directors & QC Managing Directors	Managers & IT	Senior	Staff	Total
Phase 1: Strategic Planning	10	10	25	30	75
Phase 2: Execution of Audit Plan	10	10	20	60	100
Phase 3: Evaluation of Audit Results	10	20	25	30	85
Phase 4: Reporting	10	20	10	-	40
Total	40	60	80	120	300

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

Sample Size & Extent of Statistical Sampling

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

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

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

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

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

Information Technology Audit Techniques

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

Our approach includes review of IT general controls as follows:

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

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

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

- Retrieving aged receivables information
- Extracting credit balances in accounts receivable reports
- Extracting pre-determined sample items from reports for testing

- Merging files for the purposes of extracting information that meets predetermined criteria
- Sorting information and footing report
- Searching for anomalies
- Searching for related party transactions
- Searching disbursements for selected vendors
- Journal Entries Testing

Secure Data Request & Collection Procedure (Use of EDP Software)

An “Auditor Request List” will be prepared and delivered to you prior to, or shortly after, the close of the Planning meeting. The requested schedules, report, agreements, etc. requested in the “Auditor Request List” are collected by CBIZ via a secure workflow tool. Our information technology department has established a secure workflow data management tool (“INFLO”) on our network for each of our clients.

We use the INFLO site as a virtual common workspace that is keyed to our data request lists and electronic audit system. We have been using the software for the past five years with much success. Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our client service team directly into our electronic work programs. This web-based tool minimizes the use of e-mails to transmit data, enhances the security of your information and eliminates duplicate requests for data. Our software tools and approach to our work reduce demands on client resources and saves our clients both time and money.

In addition, INFLO provides real-time audit update information which is available at any time to the Village, such as the current progress of the audit and the status of the audit requests specifically tailored to the engagement. All this information is available through the INFLO dashboard.

Analytical Procedures

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

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

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

Laws, Regulations, & Compliance Tests

Compliance tests with laws and regulations are included with the tests of transactions and controls. Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement. Testing will be generated to ensure compliance with rules, laws, and regulations; not limited to Rules of the Auditor General, Florida Statutes, Federal OMB Uniform Guidance Guidelines and the Florida Single Audit Act

Communication & Planning



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

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

Phase III: Evaluation of Audit Results

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

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

Phase IV: Reporting

In this phase of the audit, the engagement team will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in areas including compliance, balance sheet accounts, revenues and expenditures. Upon receipt of the draft Annual Comprehensive Financial Report (ACFR), we will turn around the draft with our comments within seven to ten days. Final reports will be issued by the agreed upon date. The audit managing director and/or audit director will be available to present the audit report in person.

Exit Conference

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

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

Management Letter

CBIZ will prepare a management letter for the Village to identify systemic deficiencies observed. The letter also may offer recommendations for changes in accounting and other procedures in order to improve operations of the Village. As each potential management letter point is identified in the audit process, the engagement team will document the condition, our recommendation, and the benefits of the recommended action. All potential comments will be reviewed with key staff members before issuance. CBIZ’s policy is to prepare this report as a vehicle for suggesting improvements to enhance efficiency, management effectiveness, and the degree of internal control. Findings (material weaknesses and significant deficiencies and material instances of noncompliance) are required to be reported in writing and will be included in the schedule of findings and questions costs.

Management Letter Adds Value **Beyond** the Financial Audit

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



Our Commitment

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

What You Can Expect

- Understanding Your Organization
- Risk Assessment
- Testing Internal Controls as
- Operational & Technology Efficiencies
- Best Practices
- Tax Compliance
- Implementation of New Accounting Standards
- Year-round Communications with Management
- Communications with Your Governance

Proposed Audit Schedule

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

Task	Annual Timing	2025 Timing *
Detailed Audit Plan & Programs	July	December
Planning/Interim Work	September	January
Fieldwork	December	February
Draft Reports	February	March
Final Reports	March	April

* Tailored as a result of the information provided by the Village via the RFP.

Client Assist List – Planning

The following list represents the information that needs to be completed by you in order for us to perform our planning procedures for the financial statement audit of the Village of Estero (the "Village") as of and for the year ended September 30, 2025. Please provide the requested information electronically via CBIZ's Suralink site:

Item	Category	Name	Description	Planning
1	Confirmations	Confirmation Log	Please provide a list of confirmation that need to be sent out for FY 2025. Also provide the contract information (i.e. name, email and telephone number) for the person who to send the confirmation to.	Planning
2	Planning Forms	Client Information Form	Please update the attached client information form (Understanding the Entity Form).	Planning
3	Planning Forms	Understanding the Design of Internal Control	Please update the attached client information form (Understanding the Design and Implementation of Internal Control Form).	Planning
4	Planning Forms	Narratives- IT Environment	Please review and update the "Understanding of the IT Environment" memo (to be provided by us) with the assistance of your IT team.	Planning
5	Planning Forms	Cash Disbursements	Please provide narrative for the cash disbursement transaction cycle.	Planning
6	Planning Forms	Cash Receipts	Please provide narrative for cash receipts transaction cycle.	Planning
7	Planning Forms	Payroll	Please provide narrative for the payroll transaction cycle.	Planning
8	Planning Forms	Journal Entries and Financial Close	Please provide narrative for the journal entries and financial statement close transaction cycle.	Planning
9	Budgets	Budget	Please provide adopted budgets for the FY 2025. Please also provide us with any budget amendments for FY 2025. Also provide the budget for FY 2026 if finalized.	Planning
10	TRIM Compliance Letter	TRIM Compliance Letter	TRIM Compliance Letter and DR 420 for FY2025 & FY 2026 (once available)	Planning
11	Permanent File	Organizational Documents	Please provide a copy of all significant policy organizational documents (i.e. Charter, Bylaws, Interlocal Agreements, etc.).	Planning
12	Permanent File	Policies	Provides copies of Village policy documents, including such items as investments policy, employee policies and procedures (employee handbook), etc.	Planning

13	Permanent File	Leases, contracts	Provided copies of any significant leases, contracts or other agreements that are applicable.	Planning
14	Permanent File	Debt Agreements	Provide any debt agreements. Include any amortization schedules.	Planning
15	Permanent File	Subscription Based IT Agreements	Provide copies of any Subscription-Based Information Technology Arrangements (SBITA) agreements for recording pursuant GASB 96 or lease agreements for GASB 87, if applicable.	Planning
16	Permanent File	Grant Agreements	Provide any significant grant agreements received in FY 2025, if applicable. Please indicate whether the Village is subject to a Federal or State single audit.	Planning
17	Permanent File	Cybersecurity Liability Policy	Provide a copy of the Village's FY 2025 Cybersecurity Policy, if applicable	Planning
18	Permanent File	Minutes	Provide copies of the Council Minutes for all meetings held from September 2024 through current date.	Planning
19	Journal Entries	Journal Entries	Provide a detailed listing of all journal entries recorded in FY 2025.	Planning
20	Other	Legal Expenses	Provide an account detail of legal expenses for the fiscal year ended 9/30/2025.	Planning

Fieldwork Want List – Fieldwork

The following list represents the information that needs to be completed by you in order for us to perform our fieldwork procedures for the financial statement audit of Village of Estero (the "Village") as of and for the year ended September 30, 2025:

Item	Category	Name	Description	Planning, Fieldwork, or Completion
1	Trial Balance	Trial Balance	Please provide trial balance each fund for the fiscal year ended September 30, 2025	Fieldwork
2	Trial Balance	Budget Amounts	Provide the budgeted trial balance amounts for the fiscal year ended September 30, 2025 in Excel (include original budget and final budget amounts).	Fieldwork
3	Cash	Bank Reconciliations	Please provide the September 30th bank reconciliations for all bank accounts.	Fieldwork
4	Cash	Bank Statements	Please provide the September and October bank statements for all accounts.	Fieldwork
5	Cash	Transfer Schedule	Please provide a schedule of all interbank transfers from September 24, 2025 through October 7, 2025.	Fieldwork
6	Cash	Public Depository Annual Report	Please provide the Public Depository Annual Report that is filed with State Treasurer for FY 2025.	Fieldwork
7	Investments	Investment Schedule	Provide a schedule of all investments held as of September 30, 2025. Also provide a schedule showing the fair value measurement hierarchy for the investments by level and the weighted average maturity and credit risk for the investment categories for the footnote disclosure.	Fieldwork
8	Investments	Investment Statements	Please provide account statements for all investment accounts at September 30, 2025.	Fieldwork
9	Investments	Investment Income	Provide an analysis investment income by investment account reconciled to the recorded income for each fund for the year ended September 30, 2025.	Fieldwork
10	Receivables	Due from Other Governments	Please provide a schedule of the amounts due from other governments as of September 30, 2025.	Fieldwork
11	Prepaid	Prepaid Assets	Provide a schedule of prepaid assets of September 30, 2025.	Fieldwork
12	Capital Assets	Capital Assets and Accumulated Depreciation	Provide a capital asset register of all capital assets by fund type and function/program for the fiscal year ended September 30, 2025. Provide a roll forward schedule of capital assets (include intangible right-of-use assets) and accumulated depreciation/amortization showing beginning balances at October 1, 2024, additions, deletions/retirements, transfers (i.e. items moved from CIP to depreciable categories) and ending balance at September 30, 2025.	Fieldwork

13	Capital Assets	Construction in Progress	Provide a schedule detailing construction-in-progress activity for fiscal year 2025. Schedule should indicate balance at October 1, 2024, current year additions, completed projects that were transferred to their respective asset categories, and ending balance as of September 20, 2025.	Fieldwork
14	Capital Assets	Capital Assets Additions	Provide a register or schedule of all Capital Asset Additions during fiscal year ended September 30, 2025.	Fieldwork
15	Capital Assets	Capital Assets Disposals	Provide a register or schedule of all Capital Asset Disposals during fiscal year ended September 30, 2025.	Fieldwork
16	Payables	Accounts Payable Aging Schedule	Accounts payable aging schedule as of September 30, 2025.	Fieldwork
17	Payables	Subsequent Disbursements/Check Register	Provide the check register for checks written (or any other EFT's or wires) from October 1, 2025 to present date.	Fieldwork
18	Payables	Retainage/Contracts Payable	Schedule of all retainage payable (contracts payable), if applicable) as of September 30, 2025.	Fieldwork
19	Payables	Accrued Wages	Schedule of accrued wages as of September 30, 2025. Also, provide the payroll report and the dates of the last payroll paid in FY 2025 and the date of the first payroll in FY 2025.	Fieldwork
20	Compensated Absences	Compensated Absences	Provide a schedule of compensated absence balances as of October 1, 2024, additions, deletions/payments and ending balance at September 30, 2025.	Fieldwork
21	Other Liabilities	Deferred/Unearned Revenue	Schedule of deferred/unearned revenue as of September 30, 2025.	Fieldwork
22	OPEB	OPEB- Liability Schedule	Please provide the schedule showing the allocation of the OPEB liability as of 9/30/25.	Fieldwork
23	OPEB	OPEB- Actuarial Valuation	Please provide the actuarial valuation for the OPEB liability as of 9/30/25.	Fieldwork
24	OPEB	OPEB- Census Data	Please provide the OPEB Census Data.	Fieldwork
25	Net Assets	Schedules of Fund Balance and Net Position	Please provide a schedule of fund balance at September 30, 2025 segregated by non-spendable, restricted, committed, assigned and unassigned by fund. Please provide supporting documentation for all reserved, committed, assigned and non-spendable items as of September 30, 2025.	Fieldwork
26	Expenses	Payroll Reconciliation	Please provide a schedule reconciling the salary expense and payroll tax expense to the Form 941's filed for the fiscal year September 30, 2025. Please provide copies of the 941's filed for the four quarters of the fiscal year September 30, 2025.	Fieldwork

27	Grants	Schedule of Expenditures of Federal and State Awards	Please provide a schedule of State and Federal Awards (grants) showing expenditures and revenues for the year ended September 30, 2025, transfers/payments to subrecipients, the awarding agency, the CFDA (ALN)/CSFA number and contract grant numbers, if applicable.	Fieldwork
28	Financial Statement	Draft ACFR	Please provide us with the complete draft of the 2025 ACFR	Fieldwork
29	Financial Statement	Net Investment in Capital Asset	Please provide us with the NICA calculation for FY 2025.	Fieldwork
30	Financial Statement	GFOA Certificate	Please provide a pdf copy of the GFOA Certificate of Achievement for 2024 for the 2025 ACFR. Also, provide a copy of the FY 2024 GFOA comments.	Fieldwork
31	Payables	OPEB- Liability Schedule	Provide a register or schedule of all Capital Asset Disposals during fiscal year ended September 30, 2025.	Fieldwork
32	Payables	OPEB- Actuarial Valuation	Accounts payable aging schedule as of September 30, 2025.	Fieldwork

Audit Findings for Florida Government Engagements

In the State of Florida, all audited financial statements for municipalities are made publicly available via the Florida Auditor's General website. All of the audit findings issued by CBIZ for our Florida government engagements are public record. See below for the links to several issued audit reports containing audit findings.

- City of Opa-Locka, Florida.

https://flauditor.gov/pages/mun_efile%20rpts/2024%20opa%20locka.pdf

- Miami Shores Village, Florida

https://flauditor.gov/pages/mun_efile%20rpts/2023%20miami%20shores.pdf

- City of Boynton Beach, Florida

https://flauditor.gov/pages/mun_efile%20rpts/2024%20boynton%20beach.pdf

Tab 8: Proof of Professional Liability Insurance

CBIZ confirms that we are in full compliance with the Village's insurance requirements. [Please refer to Appendix B for CBIZ's insurance Certificates and other insurance details.](#)

Tab 9: External Quality Control Review

Quality Control and Peer Review

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

Professional Development: CBIZ provides a minimum of 40 hours (five days) of CPE in-house to all professional staff. These seminars include sessions in accounting, auditing, financial reporting, and internal controls. In addition to the in-house training, professional staff attend various outside seminars.

Internal Inspections: Annually CBIZ selects a random sample of accounting, auditing, advisory and tax engagements and performs a review to ensure compliance with firm policies and professional standards.

Centralized Financial Statement Review Process: The quality control department performs a review of our audit binders and financial statements prior to the release of the finished product. Their involvement includes participation in engagement planning to approve the audit approach, review of high risk and complex areas throughout fieldwork and a review of the financial statements and related information. Their involvement in the planning and fieldwork stages helps eliminate any last-minute surprises and assures the high level of quality we demand from our professionals is maintained.

Peer Review: CBIZ participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. CBIZ has consistently received clean opinions (rating of "Pass") on the quality of CBIZ's audit practice. This is the highest level of achievement and recognition in the peer review program. The review encompassed governmental engagements. Please refer to [Appendix C](#) for a copy of CBIZ's latest peer review reports which include government engagements. [Please note that CBIZ's peer review report is addressed to Mayer Hoffman McCann P.C. \("MHM"\). Effective August 21, 2024, MHM changed its name to CBIZ CPAs P.C.](#)

Tab 10: Fee Proposal

CBIZ affirms that the designated Engagement Managing Director, Branden Lopez, is authorized to represent and contractually bind the Firm, submit the bid, and sign a contract with the Village.

Annual Audit

Our fee for these services will be based on the actual time spent at our discounted hourly rates. Our discounted hourly rates vary according to the level of the personnel assigned to your engagement. The financial audit fee is as follows.

Year	Village Audit Fee	Federal Single Audit *	State Single Audit *
FYE – September 30, 2025	\$ 48,000	\$ 7,000	\$ 7,000
FYE – September 30, 2026	\$ 49,400	\$ 7,000	\$ 7,000
FYE – September 30, 2027	\$ 51,000	\$ 7,000	\$ 7,000
<i>Optional</i>			
FYE – September 30, 2028	\$ 52,400	\$ 7,000	\$ 7,000
FYE – September 30, 2029	\$ 54,000	\$ 7,000	\$ 7,000

* Inclusive of all major program testing.

Rates for Additional Professional Services

If it should become necessary for the Village to request the auditor to render any additional services to either supplement the services requested in this Request for Proposal or to perform additional work as a result of the specific recommendations, the hourly rates shown below would be used. Such additional work shall be performed only upon a written agreement between the Village and the Firm.

Staff Level	Hourly Rate
Managing Director / Director	\$475
Senior Manager	\$375
Manager	\$275
Supervisor / Senior	\$225
Staff	\$175

**This proposal is provided for informational purposes only and shall not constitute an executed offer. The parties will not be bound to any agreement unless and until they review, approve, and execute a final engagement letter.*

Appendix A: Licenses



CPAVerify Individual Report Results

NAME: **BRANDEN ASIS LOPEZ**
 STATE OF LICENSE: **FL**
 LAST UPDATED: **2025-01-27**

	Business	Mail
Address:	LOPEZ, BRANDEN ASIS MIAMI, FL, US	MIAMI, FL, US
License/Permit/Certificate Number:	AC60276	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:	RECIPROCAL	
Basis for License Details:	Reciprocal License. An Applicant having a valid unrevoked license to practice as a CPA from any jurisdiction and who is planning to relocate to Florida must apply for a Reciprocal License.	
Issue Date:	2023-10-27	
Expiration Date:	2026-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

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

Details of Enforcement, Non-Compliance or Disciplinary Actions:

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

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

CPAVerify Individual Report Results

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

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

Contact the Board for official verification of information.

State Board Contact Information:

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

Phone: (850) 487-1395

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

Licensee Lookup:

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

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4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

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

CPAVerify Individual Report Results

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

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

Contact the Board for official verification of information.

State Board Contact Information:	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607 Phone: (850) 487-1395 Website: http://www.myfloridalicense.com/DBPR/certified-public-accounting/ Licensee Lookup: http://www.myfloridalicense.com/DBPR/certified-public-accounting/
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NAME: SCOTT THOMAS MONTGOMERY
STATE OF LICENSE: TX
LAST UPDATED: 2024-02-28

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

Contact the Board for official verification of information.

CPAVerify Individual Report Results

NAME: LETICIA LOPEZ SIERRA
 STATE OF LICENSE: FL
 LAST UPDATED: 2023-11-06

	Business	Mail
Address:	SIERRA, LETICIA LOPEZ HIALEAH, FL, US	HIALEAH, FL, US
License/Permit/Certificate Number:	AC55848	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:	EXAM	
Basis for License Details:	Initial license applications are only available for applicants that have passed all sections of the Uniform CPA Examination in Florida.	
Issue Date:	2020-08-25	
Expiration Date:	2025-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:	None	

Contact the Board for official verification of information.

State Board Contact Information:	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607 Phone: (850) 487-1395 Website: http://www.myfloridalicense.com/DBPR/certified-public-accounting/ Licensee Lookup: http://www.myfloridalicense.com/DBPR/certified-public-accounting/
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2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
3. If "State Does Not Provide This Type of Data At This Site" is displayed then CPAVerify is not currently receiving enforcement, non-compliance or disciplinary action data for licensees in this state. Some states are limited to sharing this type of data with third party websites due to privacy laws or policies, but most State Boards offer this information on their official State Board websites.
4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

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THE OFFICIAL SITE OF THE FLORIDA DEPARTMENT OF BUSINESS &
PROFESSIONAL REGULATION



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& Professional Regulation

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[AB&T Delinquent Invoice & Activity List Search](#)

LICENSEE DETAILS

10:07:35 AM 11/6/2024

Licensee Information

Name:	CBIZ CPAS P.C. (Primary Name)
Main Address:	700 WEST 47TH STREET SUITE 1100 KANSAS CITY Missouri 64112
County:	OUT OF STATE
License Mailing:	700 WEST 47TH STREET, SUITE 1100 KANSAS CITY MO 64112
County:	OUT OF STATE

License Information

License Type:	FIRM
Rank:	CPA Firms
License Number:	AD63267
Status:	Current
Licensure Date:	02/20/2003
Expires:	12/31/2025

Special Qualifications

Qualification Effective

Corporation	02/20/2003
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Alternate Names

[View Related License Information](#)

[View License Complaint](#)

2601 Blair Stone Road, Tallahassee FL 32399 :: Email: [Customer Contact Center](#) :: Customer Contact Center: 850.487.1395

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Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. *Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our [Chapter 455](#) page to determine if you are affected by this change.

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) CBIZ CPAs P.C.	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor ☒ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate ☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐	
	5 Address (number, street, and apt. or suite no.). See instructions. 700 W 47th Street, Suite 1100	Requester's name and address (optional)
6 City, state, and ZIP code Kansas City, MO 64112		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-			-		
or								
Employer identification number								
4	3		-	1	9	4	7	6 9 5

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person 	Date 8/23/24
------------------	---	------------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they



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Detail by Entity Name

Foreign Profit Corporation
CBIZ CPAS P.C.

Filing Information

Document Number	F03000000092
FEI/EIN Number	43-1947695
Date Filed	01/08/2003
State	MO
Status	ACTIVE
Last Event	NAME CHANGE AMENDMENT
Event Date Filed	08/13/2024
Event Effective Date	NONE

Principal Address

700 WEST 47TH STREET
SUITE 1100
KANSAS CITY, MO 64112

Changed: 05/01/2015

Mailing Address

700 WEST 47TH STREET
SUITE 1100
KANSAS CITY, MO 64112

Changed: 05/01/2015

Registered Agent Name & Address

CORPORATION SERVICE COMPANY
1201 HAYS STREET
TALLAHASSEE, FL 32301-2525

Name Changed: 08/22/2014

Address Changed: 08/22/2014

Officer/Director Detail

Name & Address

Title Treasurer

MUNSCH, CHRISTOPHER
700 WEST 47TH STREET
SUITE 1100
KANSAS CITY, MO 64112

Title Director

Languirand, Paul
One Citizens Plaza
9th Floor
Providence, RI 02903

Title Secretary

Mann, William D, Jr.
700 WEST 47TH STREET
SUITE 1100
KANSAS CITY, MO 64112

Title DIRECTOR

BURTON, DANA
140 Fountain Parway North
Suite 410
St Petersburg, FL 33716

Title Director

Schlisselfeld, Abe
685 Third Ave
New York, NY 10017

Title Director

Hakes, Tony
4722 N. 24th Street
Suite 300
Phoenix, AZ 85016

Title Director

Gluck, Jeffrey
1065 Avenue of the Americas
11th Floor
New York, NY 10018

Title Director

Seff, Dan
4600 South Ulster Street
Suite 900
Denver, CO 80237

Title President

Gragnani, Andrew
1065 Avenue of the Americas
11th Floor
New York, NY 10018

Title Director

Larsen, Katina
700 West 47th Street
Suite 1100
Kansas City, MO 64112

Title Director

Lilly, Jennifer
11100 Northeast 8th Street
Suite 400
Bellevue, WA 98004

Title Director

Gragnani, Andrew
1065 Avenue of the Americas
11th Floor
New York, NY 10018

Annual Reports

Report Year	Filed Date
2022	03/31/2022
2023	04/24/2023
2024	04/21/2024

Document Images

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PEER REVIEW WEB PROGRAM

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Public File Listing

Click on the Firm Name to display publicly available information about the firm. Peer review documents will also be shown for firms that have had an accepted peer review and are in PCPS, EBPAQC, GAQC or firms that have voluntarily made their documents public.

[Revise Search](#)

Firm Name ▲ ▼	Firm Number ▼	City ▼	State ▼	Program ▼	Centers ▼
CBIZ CPAs P.C.	900010092459	Kansas City	MO	AICPA Peer Review Program	PCPS,EBPAQC,GAQC

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[Back to Directory](#)

CBIZ, Inc

Contact Information

Referral Contact:

Shari Bellingham

Sbellingham@Cbizgl.Com

Phone:

561-994-5050

Fax:

561-241-0071

Address:

2255 Glades Rd Ste 321A

Boca Raton, FL 33431

Appendix B: Insurance



ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

9/24/2025

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER CBIZ Insurance Services, Inc. 700 West 47th Street, Suite 1100 Kansas City, MO 64112 816 945-5500	CONTACT NAME: Laura Weeks PHONE (A/C, No, Ext): - FAX (A/C, No): E-MAIL ADDRESS: lweeks@cbiz.com	
	INSURER(S) AFFORDING COVERAGE	
INSURED CBIZ, Inc. and Subsidiaries 5959 Rockside Woods Blvd North, Ste 600 Independence, OH 44131	INSURER A : National Fire Insurance Co. of Hartford	
	INSURER B : The Continental Insurance Company	
	INSURER C : American Casualty Company of Reading	
	INSURER D :	
	INSURER E :	
INSURER F :		NAIC # 20478 35289 20427

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PRO-JECT ☒ LOC OTHER:			7034653540	09/30/2025	09/30/2026	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$15,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000 \$
A	AUTOMOBILE LIABILITY ☒ ANY AUTO OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS NON-OWNED AUTOS ONLY			6081633833	09/30/2025	09/30/2026	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	☒ UMBRELLA LIAB EXCESS LIAB DED RETENTION \$			7034502049	09/30/2025	09/30/2026	EACH OCCURRENCE \$25,000,000 AGGREGATE \$25,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WC672461232 WC672461246CA	09/30/2025 09/30/2025	09/30/2026 09/30/2026	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000

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

CERTIFICATE HOLDER

CANCELLATION

For Informational Purposes Only

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

CBIZ Insurance Services, Inc.

ACORDTM**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)

5/29/2025

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER CBIZ Insurance Services, Inc. 700 West 47th Street, Suite 1100 Kansas City, MO 64112 816 945-5500	CONTACT NAME: Laura Weeks PHONE (A/C, No, Ext): - FAX (A/C, No): E-MAIL ADDRESS: lweeks@cbiz.com	
	INSURER(S) AFFORDING COVERAGE NAIC # INSURER A : Illinois Union Insurance Co. 27960 INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :	
INSURED CBIZ, Inc. and Subsidiaries 5959 Rockside Woods Blvd North, Ste 600 Independence, OH 44131		

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY ☐						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ Y / ☒ N / A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						PER STATUTE ☐ OTH-ER ☐ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Technology/Cyber			F14973205007	06/01/2025	06/01/2026	\$1,000,000 each Claim & Aggregate

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

CERTIFICATE HOLDER**CANCELLATION**

For Informational Purposes Only

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

Mark G. Stutz



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/01/2024

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

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

PRODUCER Aon Risk Services Central, Inc. 200 East Randolph Street, 12th Floor Chicago, IL 60601	CONTACT NAME: Kyle Daker	FAX (A/C, No):
	PHONE (A/C, No, Ext): 1 312.785.5658	
	E-MAIL ADDRESS: kyle.daker@aon.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Aspen Specialty Insurance Company	10707
INSURED CBIZ CPAs P.C. 5 Bryant Park 1065 Avenue of the Americas New York City, NY 10018	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE \$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$
							MED EXP (Any one person) \$
							PERSONAL & ADV INJURY \$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE \$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG \$
	OTHER:						\$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident) \$
	☐ ANY AUTO						BODILY INJURY (Per person) \$
	☐ ALL OWNED AUTOS	☐ SCHEDULED AUTOS					BODILY INJURY (Per accident) \$
	☐ HIRED AUTOS	☐ NON-OWNED AUTOS					PROPERTY DAMAGE (Per accident) \$
							\$
	UMBRELLA LIAB	☐ OCCUR					EACH OCCURRENCE \$
	EXCESS LIAB	☐ CLAIMS-MADE					AGGREGATE \$
	DED ☐ RETENTION \$						\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE ☐ OTH-ER ☐
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	☐ Y / ☐ N					E.L. EACH ACCIDENT \$
	If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					E.L. DISEASE - EA EMPLOYEE \$
							E.L. DISEASE - POLICY LIMIT \$
A	Professional Indemnity Insurance			LR003YH24	01-Nov-24	01-Nov-25	US \$5,000,000 any one claim and in the aggregate.

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

CERTIFICATE HOLDER Parties at Interest	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 <i>Aon Risk Services South, Inc.</i>

Appendix C: Peer Review Report

A decorative graphic in the bottom right corner of the page, consisting of numerous thin, parallel green lines that radiate from the bottom right towards the center, creating a sense of movement and depth.



Report on the Firm's System of Quality Control

September 22, 2023

To the Shareholders of Mayer Hoffman McCann P.C.
And the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice applicable to engagements not subject to PCAOB permanent inspection of Mayer Hoffman McCann P.C. (the firm) in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; and examinations of service organizations (SOC 1® and SOC 2® engagements).

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

Opinion

In our opinion, the system of quality control applicable to engagements not subject to PCAOB permanent inspection for the accounting and auditing practice of Mayer Hoffman McCann P.C. in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Mayer Hoffman McCann P.C. has received a peer review rating of *pass*.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Weaver and Tidwell, L.L.P.
9311 San Pedro Avenue, Suite 1400 | San Antonio, Texas 78216
Main: 210.737.1042

CPAs AND ADVISORS | WEAVER.COM

Appendix D: Required Forms

A decorative graphic in the bottom right corner of the page, consisting of numerous thin, parallel green lines that radiate from the bottom right towards the center, creating a sense of movement and depth.

**AFFIDAVIT OF COMPLIANCE WITH SECTION 287.138 and 787.06, FLORIDA
STATUTES**

Before me, the undersigned authority, personally appeared **(Name of affiant)**
Branden Lopez, who, after being first duly sworn, deposes and says
of his or her personal knowledge the following:

1. Affiant is the **(Title)** Shareholder of **(Business Name)**
CBIZ CPAs P.C. which does
business in the State of Florida, hereinafter called the "Vendor."
2. Vendor, pursuant to Section 287.138, Florida Statutes, certifies that (1) Vendor is not owned by a government of a foreign country of concern; (2) a government of a foreign country of concern does not have a "controlling interest" in Vendor, as defined by Section 287.138(1)(a), Florida Statutes; and (3) Vendor is not organized under the law of nor has its principal place of business in a foreign country of concern. For the purposes of this affidavit, foreign country of concern means the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity of significant control of such foreign country of concern, as defined in Section 287.138(1)(c), Florida Statutes, as amended from time to time.
3. Vendor, pursuant to Section 787.06, Florida Statutes, certifies that Vendor does not use coercion for labor or services as defined in Section 787.06, Florida Statutes, as amended from time to time.
4. This Affidavit is executed by the Vendor in accordance with Section 287.138, Florida Statutes, for the purposes of preventing the County from entering contracts with foreign entities of concern which would provide Vendor access to an individual's personal identifying information.
5. This Affidavit is executed by the Vendor in accordance with Section 787.06, Florida Statutes.

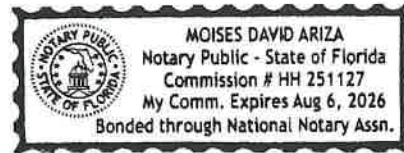
B [Signature]
October 24, 2025
(Date)

STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

Sworn to (or affirmed) and subscribed before me, by means of ☒ physical presence or ☐ online notarization,
this 24th day of October 2025, by Branden Lopez who has produced
(Print or Type Name)

Drivers License (FL) as identification.
(Type of Identification)



[Signature]
Notary Public Signature

Moises David Ariza
Printed Name of Notary Public

HH 251127 / August 6, 2026
Notary Commission Number/Expiration

FORM 7: NON-COLLUSION AFFIDAVIT

STATE OF FLORIDA

COUNTY HILLSBOROUGH

Branden Lopez, being duly sworn, deposes and says that:

- (1) ~~He~~/she is Shareholder of CBIZ CPAs P.C.,
Title Firm/Company
the Proposer that has submitted the attached Proposal.
- (2) ~~He~~/she is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal.
- (3) Such Proposal is genuine and is not a collusive or sham Proposal.
- (4) Neither the said Proposer nor any of its officers, partners, owners, agent representatives, employees or parties in interest including this affiant, has in any way, colluded, conspired, or agreed, directly or indirectly, with any other Proposer, firm or person, to submit a collusive or sham Proposal in connection with the Agreement for which the attached Proposal has been submitted or to refrain from proposing in connection with such Agreement, or has in any manner, directly or indirectly, sought by Agreement or collusion or communication or conference with any other Proposer, firm or person to fix the price or prices in the attached Proposal or of any other Proposer, or to fix any overhead, profit or cost element of the Proposal price or the Proposal price of any other Proposer, or to secure through any collusion, conspiracy, connivance or unlawful Agreement any advantage against the Village or any person interested in the proposed Agreement.
- (5) The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, or unlawful Agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties of interest, including affiant.

(Signed)

Shareholder

(Title)

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this 10/24/2025 by
Branden Lopez, who is personally known to me or who has produced
as identification and who did (did not) take an oath.

Moises David Ariza

Moises David Ariza

(Signature of Notary Public)

(Name of Notary, typed, printed or stamped)

HH 251127

(Notary's Seal)

(Serial Number)

