



**GULFSTREAM POLO  
COMMUNITY DEVELOPMENT  
DISTRICT**

**PALM BEACH COUNTY  
LANDOWNERS' MEETING &  
REGULAR BOARD MEETING  
NOVEMBER 10, 2022  
4:00 P.M.**

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

[www.gulfstreampolocdd.org](http://www.gulfstreampolocdd.org)

561.630.4922 Telephone  
877.SDS.4922 Toll Free  
561.630.4923 Facsimile

**AGENDA**  
**GULFSTREAM POLO**  
**COMMUNITY DEVELOPMENT DISTRICT**

Oaks Center  
2501A Burns Road  
Palm Beach Gardens, Florida 33410

**LANDOWNERS' MEETING**

November 10, 2022

4:00 p.m.

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- E. Election of Chair for Landowners Meeting
- F. Election of Secretary for Landowners Meeting
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- J. Adjourn

## Miscellaneous Notices



Published in The Palm Beach Post on October 26, 2022

### Location

Palm Beach County,

### Notice Text

GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF LANDOWNERS MEETING & REGULAR BOARD MEETING

NOTICE IS HEREBY GIVEN that the Gulfstream Polo Community Development District (the District ) will hold a Landowners Meeting and Regular Board Meeting at 4:00 p.m., or as soon thereafter as can be heard, on November 10, 2022, in the Oaks Center located at 2501A Burns Road, Palm Beach Gardens, Florida 33410.

The primary purpose of the Landowners Meeting is to elect three (3) Supervisors for the District. The purpose of the Regular Board Meeting is to conduct any business to come before the Board. Copies of the Agendas for these meetings may be obtained from the District s website or by contacting the District Manager at 561-630-4922 and/or toll free at 1-877-737-4922 at least five (5) days prior to the date of these meetings.

From time to time one or more Supervisors may participate in the Regular Board Meeting by telephone; therefore, at the location of the meeting there will be a speaker telephone present so that interested persons can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law. The meetings may be continued as found necessary to a time and place specified on the record.

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

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

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

GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT

[www.gulfstreampolocdd.org](http://www.gulfstreampolocdd.org)

10-19, 10-26/22



## **SPECIAL DISTRICT (CDD) ELECTION PROCEDURES**

### **1. Landowners' Meeting**

In accordance with the provisions of Chapter 190, Florida Statutes, it is required that an initial meeting of the Landowners of the District be held within ninety (90) days following the effective date of the rule or ordinance establishing the District and thereafter every two (2) years during the month of November for the purpose of electing Supervisors. The second election by landowners shall be held on the first Tuesday in November; thereafter, there shall be an election of supervisors every two (2) years in November on a date established by the Board of Supervisors. The assembled Landowners shall organize by electing a Chairperson, who shall preside over the meeting; and a Secretary shall also be elected for recording purposes.

### **2. Establishment of Quorum**

Any Landowner(s) present or voting by proxy shall constitute a quorum at the meeting of the Landowners.

### **3. Nomination of Candidates**

At the meeting, the Chairperson shall call for nominations from the floor for Candidates for the Board of Supervisors. When there are no further nominations, the Chairperson shall close the floor for nominations. The names of each Candidate and the spelling of their names shall be announced. Nominees need not be present to be nominated.

### **4. Voting**

Each Landowner shall be entitled to cast one (1) vote for each acre (or lot parcel), or any fraction thereof, of land owned by him or her in the District, for each open position on the Board. (For example, if there are three (3) positions open, an owner of one (1) acre or less (or one lot parcel) may cast one (1) vote for each of the three (3) positions. An owner of two (2) acres (or two lot parcels) may cast two (2) votes for each of the three (3) positions.) Each Landowner shall be entitled to vote either in person or by a representative present with a lawful written proxy.

### **5. Registration for Casting Ballots**

The registration process for the casting of ballots by Landowners or their representatives holding their proxies shall be as follows:

- a) At the Landowners' Meeting and prior to the commencement of the first casting of ballots for a Board of Supervisor position, each Landowner, or their representative if proxies are being submitted in lieu thereof, shall be directed to register their attendance and the total number of votes by acreage (or lot parcels) to which each claims to be entitled, with the elected Secretary of the meeting or the District's Manager.



- b) At such registration, each Landowner, or their representative with a lawful proxy, shall be provided a numbered ballot for the Board of Supervisor position(s) open for election. A District representative will mark on the ballot the number of votes that such Landowner, or their representative, is registered to cast for each Board of Supervisor position open for election.
- c) All Landowner proxies shall be collected at the time of registration and retained with the Official Records of the District for subsequent certification or verification, if required.

#### 6. Casting of Ballots

Registration and the issuance of ballots shall cease once the Chairperson calls for the commencement of the casting of ballots for the election of a Board of Supervisor(s) and thereafter no additional ballots shall be issued.

The Chairperson will declare that the Landowners, or their representatives, be requested to cast their ballots for the Board of Supervisor(s). Once the ballots have been cast, the Chairperson will call for a collection of the ballots.

#### 7. Counting of Ballots

Following the collection of ballots, the Secretary or District Manager shall be responsible for the tabulation of ballots in order to determine the total number of votes cast for each candidate that is seeking election.

At the second and subsequent landowner elections\*, the two (2) candidates receiving the highest number of votes will be declared by the Chairperson as elected to the Board of Supervisors for four-year terms. The candidate receiving the next highest number of votes will fill the remaining open position on the Board of Supervisors for a two-year term, as declared by the Chairperson.

\* At the final landowner election (*after the 6<sup>th</sup> or 10<sup>th</sup> year*), the candidate receiving the highest number of votes will be elected to the Board of Supervisors for a four-year term (two (2) supervisors are elected by General Election).

#### 8. Contesting of Election Results

Following the election and announcement of the votes, the Chairperson shall ask the Landowners present, or those representatives holding proxies for Landowners, whether they wish to contest the election results. If no contests are received, said election results shall thereupon be certified.

If there is a contest, the contest must be addressed to the Chairperson and thereupon the individual casting a ballot that is being contested will be required to provide proof of ownership of the acreage (or lot parcels) for which they voted at the election within five (5) business days of the Landowners' Meeting. The proof of ownership shall be submitted to the District Manager who will thereupon consult with the District's General Counsel and together they will review the material provided and will determine the legality of the contested ballot(s). Once the contests are resolved, the Chairperson shall reconvene the Landowners' Meeting and thereupon certify the election results.

9. Recessing of Annual Landowners' Meeting

In the event there is a contest of a ballot or of the election, the Landowners' Meeting shall be recessed to a future time, date and location, at which time the election findings on the contest shall be reported in accordance with the procedure above and the newly elected Supervisor(s) shall thereupon take their Oath of Office.

10. Miscellaneous Provisions

- a) Each Landowner shall only be entitled to vote in person or by means of a representative attending in person and holding a lawful written proxy in order to cast said Landowner's votes.
- b) Proxies will not require that proof of acreage (or lot parcel) ownership be attached. Rather, proof of ownership must be provided timely by the holder of the proxy, if the proxy is contested in accordance with the procedure above.

**GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT  
LANDOWNERS' MEETING  
NOVEMBER 19, 2021**

**A. CALL TO ORDER**

The Gulfstream Polo Community Development District Landowners' Meeting of November 19, 2021, was called to order at 4:00 p.m. at the Oaks Center located at 2501A Burns Road, Palm Beach Gardens, Florida 33410.

**B. PROOF OF PUBLICATION**

Proof of publication was presented which showed that notice of the Landowners' Meeting had been published in *The Palm Beach Post* on October 23, 2020, and October 30, 2020, as legally required.

**C. ESTABLISH A QUORUM**

A quorum was established with the following Supervisors present: Vice Chairman Bradley Kesselman and Supervisors Andrew Maxey and Eliot Goldstein.

Also present were the following staff members: District Manager Jason Pierman of Special District Services, Inc.; and District Counsel Jonathan Johnson of Hopping, Green & Sams (via phone).

Mr. Pierman noted that Mr. Maxey was the only landowner representative present at the meeting.

**D. CONSIDER ADOPTION OF ELECTION PROCEDURES**

Mr. Pierman explained that this Landowners' Election would be for Seats 1, 2 and 3 (Mr. Kanarek, Mr. Goldstein and Mr. Maxey), with the two candidates with the highest number of votes receiving four (4) year terms, and the third highest number of votes receiving a two (2) year term.

Mr. Maxey moved to adopt the election procedures.

**E. ELECTION OF CHAIR FOR LANDOWNERS' MEETING**

Mr. Maxey moved to elect himself as Chair of the Landowners' Meeting.

**F. ELECTION OF SECRETARY FOR LANDOWNERS' MEETING**

Mr. Maxey moved to elect Mr. Pierman as Secretary of the Landowners' Meeting.

**G. ELECTION OF SUPERVISORS**

**1. Determine Number of Voting Units Represented or Assigned by Proxy**

Mr. Pierman noted that he had received one proxy from Mr. Maxey, representing Pulte Homes, authorizing Mr. Maxey to vote 200 units.

**2. Nomination of Candidates**

Mr. Pierman opened the floor for nominations. Mr. Maxey nominated David Kanarek, Eliot Goldstein, and Andrew Maxey. Hearing no further nominations, Mr. Pierman closed the floor for nominations.

### **3. Casting of Ballots**

Mr. Pierman advised the landowner representative to cast his votes for the candidates.

### **4. Ballot Tabulations**

After tabulating the results, Mr. Pierman announced that Mr. Kanarek and Mr. Goldstein had each received 200 votes, and Mr. Maxey had received 100 votes. Mr. Pierman announced that Mr. Kanarek and Mr. Goldstein would each receive 4-years terms; and Mr. Maxey would receive a 2-year term.

### **5. Certification of Results**

Mr. Pierman called for any objections to the results. Hearing none, Mr. Pierman certified the election results.

## **H. LANDOWNER COMMENTS**

There were no comments from the landowner.

## **L. ADJOURNMENT**

There being no further business to come address, a **motion** was made by Mr. Maxey to adjourn the Landowners' Meeting at 4:08 p.m. There were no objections.

**ATTESTED BY:**

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Secretary/Assistant Secretary

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Chairperson/Vice-Chair

**LANDOWNER PROXY  
GULFSTREAM POLO  
COMMUNITY DEVELOPMENT DISTRICT  
LANDOWNERS' MEETING**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints \_\_\_\_\_ ("Proxy Holder") for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Gulfstream Polo Community Development District to be held on November 10, 2022 at 4:00 p.m. in the Oaks Center located at 2501A Burns Road, Palm Beach Gardens, Florida 33410, and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner which the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing which may be considered at said meeting including, but not limited to the Board of Supervisors. Said Proxy Holder may vote in accordance with their discretion on all matters not known or determined at the time of solicitation of this proxy, which may be legally considered at said meeting.

This proxy is to continue in full force and effect from the hereof until the conclusion of the above noted landowners' meeting and any adjournment or adjournments thereof but may be revoked at any time by written notice of such revocation presented at the annual meeting prior to the Proxy Holder exercising the voting rights conferred herein.

\_\_\_\_\_  
Printed Name of Legal Owner

\_\_\_\_\_  
Signature of Legal Owner

\_\_\_\_\_  
Date

**Parcel Description\***

**# of Acres**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_

\* Insert in the space above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. [If more space is needed, identification of Parcels owned may be incorporated by reference to an attachment hereto.]

Pursuant to section 190.006(2) (b), Florida Statutes (2022), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto.

**TOTAL NUMBER OF AUTHORIZED VOTES: \_\_\_\_\_**

**Please note that each eligible acre of land or fraction thereof is entitled to only one vote, for example, a husband and wife are together entitled to only one vote per their residence if it is located on one acre or less of real property.**

**If the Legal Owner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto. (e.g. bylaws, corporate resolution, etc.)**

**BALLOT**

**BALLOT # \_\_\_\_\_**

**GULFSTREAM POLO  
COMMUNITY DEVELOPMENT DISTRICT  
LANDOWNERS' MEETING**

**ELECTION OF BOARD SUPERVISORS**

**NOVEMBER 10, 2022**

The undersigned certifies that he/she is the owner (\_\_\_\_) or duly authorized **representative of lawful proxy of an owner** (\_\_\_\_) of land in the **Gulfstream Polo Community Development District**, constituting \_\_\_\_\_ acre(s) and hereby casts up to the corresponding number of his/her vote(s) for the following candidate/candidates to hold the above-named open position:

**Name of Candidate**

**Number of Votes**

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Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Street Address or Tax Parcel Id Number for your Real Property:

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**AGENDA**  
**GULFSTREAM POLO**  
**COMMUNITY DEVELOPMENT DISTRICT**  
Oaks Center  
2501A Burns Road  
Palm Beach Gardens, Florida 33410  
**REGULAR BOARD MEETING**  
November 10, 2022  
4:00 P.M.

- A. Call to Order
- B. Proof of Publication.....Page 10
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- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
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- L. Adjourn

# LOCALiQ

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

PO Box 631244 Cincinnati, OH 45263-1244

## PROOF OF PUBLICATION

Gulfstream Polo Cdd  
Attn: Special District Services  
Gulfstream Polo Cdd  
2501A BURNS ROAD

PALM BEACH GARDENS FL 33410

STATE OF FLORIDA, COUNTY OF PALM BEACH

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

10/11/2022

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

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$234.84

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1

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## GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023  
REGULAR MEETING SCHEDULE  
NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Gulfstream Polo Community Development District will hold Regular Board Meetings in the offices located at The Oaks Center, 2501A Burns Road, Palm Beach Gardens, Florida 33410 at 4:00 p.m., on the following dates:

October 20, 2022  
November 10, 2022  
December 15, 2022  
January 19, 2023  
February 16, 2023  
March 16, 2023  
April 20, 2023  
May 18, 2023  
June 15, 2023  
July 20, 2023  
August 17, 2023  
September 21, 2023

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

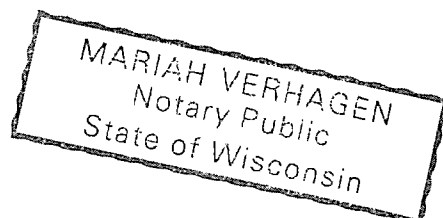
From time to time one or two Supervisors may participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on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

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

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

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

GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT  
www.gulfstreampolocdd.org  
Oct. 11, 2022 #7892025





**GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT  
PUBLIC HEARING & REGULAR BOARD MEETING  
JULY 28, 2022**

**A. CALL TO ORDER**

The Gulfstream Polo Community Development District (the “District”) Regular Board Meeting of July 28, 2022, was called to order at 4:05 p.m. at the Oaks Center located at 2501A Burns Road, Palm Beach Gardens, Florida 33410.

**B. PROOF OF PUBLICATION**

Proof of publication was presented which showed that notice of the Regular Board Meeting had been published in *The Palm Beach Post* on July 8, 2022, and July 15, 2022, as legally required.

**C. ESTABLISH A QUORUM**

A quorum was established with the following Supervisors present: Chairman David Kanarek, Vice Chairman Andrew Maxey and Supervisor Garrett Dinsmore.

Also present were the following staff members: District Manager Jason Pierman (via phone) & Michael McElligott of Special District Services, Inc.; and District Counsel Jonathan Johnson of Hopping, Green & Sams (via phone).

**D. ADDITIONS OR DELETIONS TO AGENDA**

There were no additions or deletions to the agenda.

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

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

**F. APPROVAL OF MINUTES**

**1. March 17, 2022, Regular Board Meeting**

The minutes of the March 17, 2022, Board Meeting were presented for approval.

A **motion** was made by Mr. Dinsmore, seconded by Mr. Kanarek and passed unanimously approving the minutes of the March 17, 2022, Regular Board Meeting, as presented.

**G. OLD BUSINESS**

There were no Old Business items to come before the Board.

**H. NEW BUSINESS**

**1. Consider Resolution No. 2022-03 – Resetting the Public Hearing Date to Adopt a Fiscal Year 2022/2023 Final Budget**

Resolution No. 2022-03 was presented, entitled:

**RESOLUTION NO. 2022-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION NO. 2022-02; AMENDING THE DATE AND TIME FOR THE PUBLIC HEARING TO CONSIDER THE FISCAL YEAR 2022/2023 FINAL BUDGET AND ASSESSMENTS AND AUTHORIZING THE SECRETARY AND DISTRICT MANAGER TO TAKE CERTAIN ACTIONS TO ACCOMPLISH THE INTENT OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.**

A **motion** was made by Mr. Maxey, seconded by Mr. Dinsmore and passed unanimously adopting Resolution No. 2022-03, as presented, resetting the Public Hearing to July 28, 2022.

**2. Consider Resolution No. 2022-04 – Adopting a Fiscal Year 2022/2023 Meeting Schedule**

Resolution No. 2022-04 was presented, entitled:

**RESOLUTION NO. 2022-04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2022/2023 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.**

A **motion** was made by Mr. Dinsmore, seconded by Mr. Kanarek and passed unanimously adopting Resolution No. 2022-04, as presented.

**3. Consider Appointment of Audit Committee & Approval of Evaluation Criteria**

A **motion** was made by Mr. Maxey, seconded by Mr. Kanarek and unanimously passed appointing the entire Board as the Audit Committee and approving the evaluation criteria, as presented.

The Regular Board Meeting was then recessed and the Public Hearing was opened.

**I. PUBLIC HEARING**

**1. Proof of Publication**

Proof of publication was presented which showed that notice of the Public Hearing had been published in *The Palm Beach Post* on July 8, 2022, and July 15, 2022, as legally required.

**2. Receive Public Comment on Fiscal Year 2022/2023 Final Budget**

Mr. McElligott noted that no members of the public were in attendance.

**3. Consider Resolution No. 2022-05 – Adopting a Fiscal Year 2022/2023 Final Budget**

Resolution No. 2022-05 was presented, entitled:

**RESOLUTION 2022-05**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

A **motion** was made by Mr. Maxey, seconded by Mr. Kanarek and unanimously passed adopting Resolution No. 2022-05, as presented.

**4. Consider Resolution No. 2022-06 – Adopting a Fiscal Year 2022/2023 Assessment Roll**

Resolution No. 2022-06 was presented, entitled:

**RESOLUTION 2022-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022/2023; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

A **motion** was made by Mr. Dinsmore, seconded by Mr. Maxey and unanimously passed adopting Resolution No. 2022-06, as presented.

The Public Hearing was then closed and the Regular Board Meeting was reconvened.

**J. ADMINISTRATIVE MATTERS**

Mr. Pierman noted that the next meeting would likely be held on November 10, 2022.

**K. BOARD MEMBER COMMENTS**

There were no further comments from the Board Members.

**L. ADJOURNMENT**

There being no further business to come before the Board, a **motion** was made by Mr. Kanarek, seconded by Mr. Dinsmore and passed unanimously adjourning the meeting at 4:15 p.m.

**ATTESTED BY:**

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Secretary/Assistant Secretary

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Chairperson/Vice-Chair

**RESOLUTION NO. 2022-07**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GULF STREAM POLO COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2021/2022 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.**

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

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GULF STREAM POLO COMMUNITY DEVELOPMENT DISTRICT, THAT:**

**Section 1.** The Amended Budget for Fiscal Year 2021/2022 attached hereto as Exhibit “A” is hereby approved and adopted.

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

**PASSED, ADOPTED and EFFECTIVE** this 10<sup>th</sup> day of November, 2022.

**ATTEST:**

**GULF STREAM POLO  
COMMUNITY DEVELOPMENT DISTRICT**

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

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

# Gulfstream Polo Community Development District

**Amended Final Budget For  
Fiscal Year 2021/2022  
October 1, 2021 - September 30, 2022**

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**AMENDED FINAL BUDGET**  
**GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT**  
**OPERATING FUND**  
**FISCAL YEAR 2021/2022**  
**OCTOBER 1, 2021 - SEPTEMBER 30, 2022**

	<b>FISCAL YEAR 2021/2022 BUDGET 10/1/21 - 9/30/22</b>	<b>AMENDED FINAL BUDGET 10/1/21 - 9/30/22</b>	<b>YEAR TO DATE ACTUAL 10/1/21 - 9/29/22</b>
<b>REVENUES</b>			
O & M Assessments	78,712	78,235	78,235
Debt Assessments - 2017	206,739	206,772	206,772
Debt Assessments - 2019	629,288	523,612	523,612
Developer Contribution - 2019 Debt	0	99,412	99,412
Other Revenue	0	0	0
Interest Income	60	162	162
<b>TOTAL REVENUES</b>	<b>\$ 914,799</b>	<b>\$ 908,193</b>	<b>\$ 908,193</b>
<b>EXPENDITURES</b>			
Supervisor Fees	0	0	0
Payroll Taxes - Employer	0	0	0
Engineering/Inspections	2,500	5,700	4,666
Management	35,724	35,724	35,724
Legal	11,000	5,000	2,039
Assessment Roll	5,000	5,000	5,000
Audit Fees	5,100	5,100	5,100
Arbitrage Rebate Fee	650	650	650
Insurance	5,800	5,435	5,435
Legal Advertisements	1,500	1,900	1,609
Miscellaneous	600	500	242
Postage	300	660	645
Office Supplies	675	690	661
Dues & Subscriptions	175	175	175
Trustee Fee	7,300	7,847	7,847
Continuing Disclosure Fee	1,500	1,500	1,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 77,824</b>	<b>\$ 75,881</b>	<b>\$ 71,293</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 836,975</b>	<b>\$ 832,312</b>	<b>\$ 836,900</b>
Bond Payments - 2017	(194,335)	(196,769)	(196,769)
Bond Payments - 2019	(591,531)	(597,694)	(597,694)
<b>BALANCE</b>	<b>\$ 51,109</b>	<b>\$ 37,849</b>	<b>\$ 42,437</b>
Property Appraiser & Tax Collector Fee	(18,295)	(8,916)	(8,916)
Discounts For Early Payments	(36,589)	(31,059)	(31,059)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ (3,775)</b>	<b>\$ (2,126)</b>	<b>\$ 2,462</b>
Carryover From Prior Year	3,775	3,775	0
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ 1,649</b>	<b>\$ 2,462</b>

FUND BALANCE AS OF 9/30/21	\$26,952
FY 2021/2022 ACTIVITY	(\$2,126)
FUND BALANCE AS OF 9/30/22	\$24,826

**Notes**

Carryover From Prior Year Of \$3,775 used to reduce Fiscal Year 2021/2022 Assessments.



**AMENDED FINAL BUDGET**  
**GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND - SERIES 2017**  
**FISCAL YEAR 2021/2022**  
**OCTOBER 1, 2021 - SEPTEMBER 30, 2022**

	<b>FISCAL YEAR 2021/2022 BUDGET 10/1/21 - 9/30/22</b>	<b>AMENDED FINAL BUDGET 10/1/21 - 9/30/22</b>	<b>YEAR TO DATE ACTUAL 10/1/21 - 9/29/22</b>
<b>REVENUES</b>			
Interest Income	25	12	11
NAV Assessment Collection	194,335	196,769	196,769
<b>Total Revenues</b>	<b>\$ 194,360</b>	<b>\$ 196,781</b>	<b>\$ 196,780</b>
<b>EXPENDITURES</b>			
Principal Payments	55,000	55,000	55,000
Interest Payments	126,888	127,850	127,850
Bond Redemption	12,472	0	0
<b>Total Expenditures</b>	<b>\$ 194,360</b>	<b>\$ 182,850</b>	<b>\$ 182,850</b>
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ 13,931</b>	<b>\$ 13,930</b>

FUND BALANCE AS OF 9/30/21	\$257,740
FY 2021/2022 ACTIVITY	\$13,931
FUND BALANCE AS OF 9/30/22	\$271,671

Notes

Reserve Fund Balance = \$93,618\*. Revenue Fund Balance = \$178,053\*

Revenue Fund Used To Fund 11/1/22 Principal & Interest Payment Of \$118,444

(Principal: \$55,000 + Interest: \$63,444 = \$118,444).

\* Approximate Amounts

**Series 2017 Bond Information**

Original Par Amount =	\$2,870,000	Annual Principal Payments Due:
Interest Rate =	3.5% - 5.0%	November 1st
Issue Date =	August 2017	Annual Interest Payments Due:
Maturity Date =	November 2047	May 1st & November 1st
Par Amount As Of 9/30/22 =	\$2,685,000	

**AMENDED FINAL BUDGET**  
**GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND - SERIES 2019**  
**FISCAL YEAR 2021/2022**  
**OCTOBER 1, 2021 - SEPTEMBER 30, 2022**

	<b>FISCAL YEAR 2021/2022 BUDGET 10/1/21 - 9/30/22</b>	<b>AMENDED FINAL BUDGET 10/1/21 - 9/30/22</b>	<b>YEAR TO DATE ACTUAL 10/1/21 - 9/29/22</b>
<b>REVENUES</b>			
Interest Income	25	29	28
NAV Assessment Collection	591,531	498,282	498,282
Payment By Developer	0	99,412	99,412
<b>Total Revenues</b>	<b>\$ 591,556</b>	<b>\$ 597,723</b>	<b>\$ 597,722</b>
<b>EXPENDITURES</b>			
Principal Payments	195,000	190,000	190,000
Interest Payments	394,556	397,406	397,406
Bond Redemption	2,000	0	0
Transfer To Construction Fund	0	12	12
<b>Total Expenditures</b>	<b>\$ 591,556</b>	<b>\$ 587,418</b>	<b>\$ 587,418</b>
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ 10,305</b>	<b>\$ 10,304</b>

FUND BALANCE AS OF 9/30/21	\$697,928
FY 2021/2022 ACTIVITY	\$10,305
FUND BALANCE AS OF 9/30/22	\$708,233

Notes

Reserve Fund Balance = \$295,766\*. Revenue Fund Balance = \$412,467\*

Revenue Fund Used To Fund 11/1/22 Principal & Interest Payment Of \$392,278

(Principal: \$195,000 + Interest: \$197,278 = \$392,278).

\* Approximate Amounts

**Series 2019 Bond Information**

Original Par Amount =	\$9,860,000	Annual Principal Payments Due:
Interest Rate =	3.0% - 4.375%	November 15th
Issue Date =	August 2019	Annual Interest Payments Due:
Maturity Date =	November 2049	May 15th & November 15th
Par Amount As Of 9/30/22 =	\$9,485,000	

**GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT  
RANKING OF AUDITOR PROPOSALS  
FOR FISCAL YEAR ENDING 9/30/22**

Audit Firms			
Criteria	Point Range	Grau & Associates	Nowlen Holt & Miner
<b>Ability of Personnel:</b> (E.g., geographic locations of the firms headquarters of permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load).	1-10	9	9
<b>Proposer's Experience:</b> (E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation).	1-10	9	8
<b>Understanding of Scope of Work:</b> Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	1-10	9	9
<b>Ability to Furnish the Required Services:</b> Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.	1-10	9	9
<b>Price:</b> Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.	1-10	8	9
<b>TOTAL POINTS</b>	<b>50</b>	<b>44</b>	<b>44</b>
<b>BID PRICE - 2021/2022 AUDIT</b>		<b>\$5,300.00</b>	<b>\$4,800.00</b>
<b>BID PRICE - 2022/2023 AUDIT</b>		<b>\$5,400.00</b>	<b>\$4,900.00</b>
<b>BID PRICE - 2023/2024 AUDIT</b>		<b>\$5,500.00</b>	<b>\$5,000.00</b>
<b>BID PRICE - 2024/2025 AUDIT</b>		<b>\$5,600.00</b>	<b>\$5,000.00</b>
<b>BID PRICE - 2025/2026 AUDIT</b>		<b>\$5,700.00</b>	<b>\$5,000.00</b>
<b>COMMENTS:</b>		Currently the auditing firm for more than 200 CDD's	Currently the auditing firm for more than 30 Governmental Entities.
<b>RECOMMENDATION:</b>			
Both firms have the capacity to perform the audit. Management recommends that either Grau & Associates, the current auditor for the District and the firm with the most experience, or Nowlen Holt & Miner, the low bidder; be selected to perform the September 30, 2022, 2023 and 2024 annual audits, with an option subject to fee adjustments for inflation, to perform the fiscal year end audits for the two following years (FYE 9/30/25, FYE 9/30/26).			

Note: 2022/2023 Budget For Audit Services is \$5,200.



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Proposal to Provide Financial Auditing Services:

### **GULFSTREAM POLO**

Community Development District

Proposal Due: September 1, 2022  
4:00PM

**Submitted to:**

Gulfstream Polo  
Community Development District  
c/o SDS  
2501A Burns Road  
Palm Beach Gardens, Florida 33410

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431

**Tel** (561) 994-9299  
(800) 229-4728

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

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



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

September 1, 2022

Gulfstream Polo Community Development District  
C/o SDS  
2501A Burns Road  
Palm Beach Gardens, Florida 33410

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2022-2024, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Gulfstream Polo Community Development District's (the "District") Request for Proposal (RFP), and we look forward to continuing working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.


### Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or Racquel McIntosh, CPA ([rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates

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Antonio J. Grau

# Firm Qualifications



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

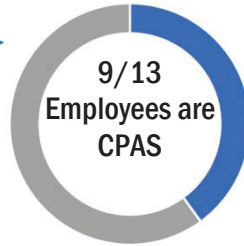


## Grau's Focus and Experience

### Our Team



2 Partners  
11 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

### Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

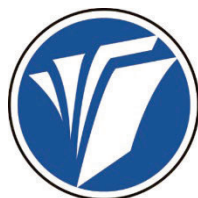
cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

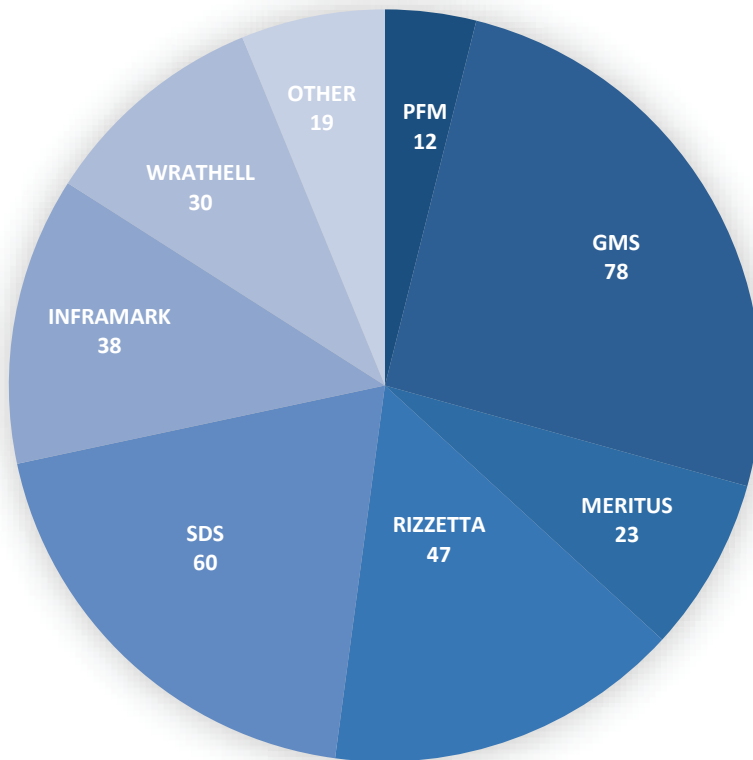
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | [www.ficpa.org](http://www.ficpa.org)

## **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 30+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*58 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

#### **Racquel McIntosh, CPA (Partner)**

*Years Performing Audits: 14+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*38 hours; Accounting,*

*Auditing and Other:*

*56 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, FASD*

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

-Racquel McIntosh

## **YOUR ENGAGEMENT TEAM**

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.





**Antonio 'Tony' J. Grau, CPA**  
**Partner**

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

**Experience**

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

**Education**

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

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**Clients Served** (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I,II,IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

**Professional Associations/Memberships**

American Institute of Certified Public Accountants   Florida Government Finance Officers Association  
Florida Institute of Certified Public Accountants   Government Finance Officers Association Member  
City of Boca Raton Financial Advisory Board Member

**Professional Education** (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	58
Total Hours	82 (includes of 4 hours of Ethics CPE)



**Racquel C. McIntosh, CPA**  
**Partner**

Contact: [rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com) | (561) 939-6669

**Experience**

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm’s quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit. Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

**Education**

Florida Atlantic University (2004)  
Master of Accounting  
Florida Atlantic University (2003)  
Bachelor of Arts:  
Finance, Accounting

**Clients Served** (partial list)

(>300) Various Special Districts, including:  
Carlton Lakes Community Development District  
Golden Lakes Community Development District  
Rivercrest Community Development District  
South Fork III Community Development District  
TPOST Community Development District

Westchase Community Development District  
Monterra Community Development District  
Palm Coast Park Community Development District  
Long Leaf Community Development District  
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities  
Indian Trail Improvement District  
Pinellas Park Water Management District  
Ranger Drainage District  
South Trail Fire Protection and Rescue Service District

**Professional Associations/ Memberships**

American Institute of Certified Public Accountants	FICPA State & Local Government Committee
Florida Institute of Certified Public Accountants	FGFOA Palm Beach Chapter

**Professional Education** (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	38
Accounting, Auditing and Other	56
Total Hours	94 (includes of 4 hours of Ethics CPE)

## References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

### Dunes Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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### Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

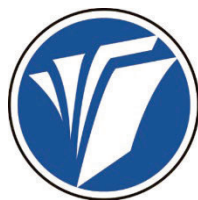
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### Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

## **Grau's Understanding of Work Product / Scope of Services:**

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

## **Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



## **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work 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 regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

## **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 matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

## **Phase III - Completion and Delivery**

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

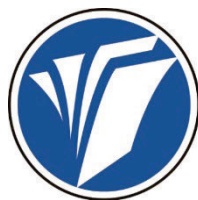
To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2022-2026 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2022	\$5,300
2023	\$5,400
2024	\$5,500
2025	\$5,600
2026	<u>\$5,700</u>
<b>TOTAL (2022-2026)</b>	<b><u>\$27,500</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional debt is issued the fees would be adjusted accordingly upon approval from all parties concerned.

# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Fund</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
<b>TOTAL</b>	<b>332</b>	<b>5</b>	<b>3</b>	<b>327</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing Gulfstream Polo Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**



## **Proposal for Independent Auditing Services**

# **Gulfstream Polo Community Development District**

**September 1, 2022**



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

**Edward T. Holt, Managing Partner**

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



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

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

September 1, 2022

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

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

Audit Selection Committee:

Thank you for giving us the opportunity to present our proposal to serve as external auditors for the Gulfstream Polo Community Development District (the "District") for the fiscal years ending September 30, 2022, 2023, and 2024, with an option for an additional two-year renewal.

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

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

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

- **Auditor Rotation** – NH&M understands the transition from one audit firm to another can be a challenging process. Our team has extensive experience in successfully managing the transition process with minimal disruption to the District's staff. We will work closely with the District to perform an efficient audit, meet deadlines, and issue reports.
- **Communication** – NH&M strives to build strong relationships with our clients. An essential part of this relationship is communication. NH&M has a firm policy to respond to phone calls and/or emails within 24 hours. We encourage clients to call year-round to discuss questions or concerns as they arise. Our team is always prepared to answer questions or discuss audit issues at no additional charge.
- **Governmental Experience** – NH&M has served a remarkable number of South Florida governmental entities for over 50 years. Unlike many other firms, NH&M's primary focus is governmental entities. Consequently, our team has mastered the elements of the audit process and is prepared to resolve issues typical to governmental entities such as the District.

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

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

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

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

Sincerely,



Nowlen, Holt & Miner, P.A.

## Profile of the Firm

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

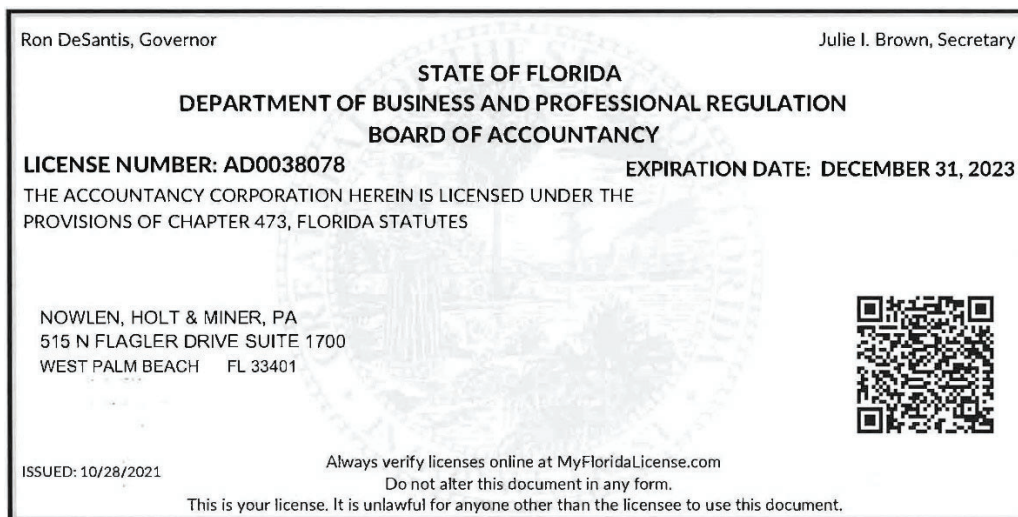
NH&M is a local firm of certified public accountants. Established in 1961, we have offices in West Palm Beach and Belle Glade, Florida. We are a full-service firm that provides audit, accounting, tax, business valuation, forensic accounting, litigation support and management services. NH&M's philosophy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

### Independence

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

### Licensed to Practice in Florida

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



## Partner, Supervisory, and Staff Qualifications and Experience

### Staff Continuity and Longevity

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

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

Professional Staff	Years of Experience in Public	Years of Employment with NH&M
<b>Partners</b>		
Edward T. Holt, CPA	51	51
Robert W. Hendrix, CPA	44	44
Terry L. Morton, CPA	34	34
N. Ronald Bennett, CPA, CFF	34	34
Alexia G. Varga, CPA, CFE	21	21
Edward T. Holt, Jr., CPA	18	18
Brian J. Brescia, CPA, CFP®	17	14
<b>Sub-Total</b>	<b>219</b>	<b>216</b>
<b>Managers</b>		
William C. Kisker, CPA	47	17
Mark Bymaster, CPA, CFE	15	15
<b>Sub-Total</b>	<b>62</b>	<b>32</b>
<b>Supervisors</b>		
Ryan Shore, CPA	10	9
Wei Pan, CPA	10	10
<b>Sub-Total</b>	<b>20</b>	<b>19</b>
<b>Staff</b>		
Kristy Rowe	3	3
<b>Sub-Total</b>	<b>3</b>	<b>3</b>
<b>Professional Staff Total</b>	<b>304</b>	<b>270</b>



## Audit Team Members

### Managing Partner

Edward T. Holt, CPA

#### Key Roles

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

### Audit Partner

Robert W. Hendrix, Jr., CPA  
Terry L. Morton, CPA  
N. Ronald Bennett, CPA

#### Key Roles

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

### Manager

William C. Kisker, CPA  
Mark Bymaster, CPA, CFE

#### Key Roles

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

### Senior/Staff

Kristy Rowe

#### Key Roles

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

### **Audit Team**

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

*Edward T. Holt, CPA* – Audit Engagement Partner, in our West Palm Beach office, oversees responsibility for the engagement team and signing the final reports. Ed has managed the audits of over 100 different entities throughout his 51 years of auditing experience. His diverse experience includes governmental, non-profit, retail and construction industries.

*N. Ronald Bennett, CPA* – Quality Control Review Partner, in our West Palm Beach office, responsible for reviewing the form and content of the audit workpapers, the independent auditor's report, and other documents to ensure firm and industry standards have been met. Ron has been with the firm for 34 years and has extensive experience in auditing governmental entities and grant compliance testing.

*Terry L. Morton, CPA (Key Member)* – Technical Review Partner, in our West Palm Beach office, responsible for assigning personnel, reviewing the financial statements, independent auditor's report and other documentations, maintaining client contact and overall engagement team oversight. Terry has been with the firm for 34 years and received a Certificate of Educational Achievement in both Governmental and Non-Profit Accounting and Auditing from the AICPA.

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

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

## EDWARD T. HOLT, CPA

Edward T. Holt is a partner with Nowlen, Holt & Miner, P.A. with 51 years of experience. He received his B.B.A from Arkansas A&M. He has managed the audits of over 100 different entities. His diverse experience includes governmental, non-profit, retail, construction, and coordinating the firm's continuing professional education program. He is licensed as a CPA in Florida and affiliated with the following organizations:

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

## Relevant Continuing Professional Education

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

- 01/17 SSARS 21
- 06/17 Fraud Examination for Managers and Auditors
- 10/17 GASB Fair Value Audit & Accounting Issues
- 10/17 New Single Audit Uniform Guidance Requirements
- 11/17 Fraud Risk in the SLG Environment
- 11/17 Efficient Single Audits and Changes to the Federal Audit Clearing House
- 05/18 Non-Profit Update
- 08/18 Government Accounting and Financial Reporting
- 12/18 Government Accounting
- 06/19 2018 Yellow Book
- 09/19 GASB Implementation Guides for Fiduciary Activities and Leases
- 06/20 FGFOA 2020 Annual Conference
- 05/21 FGFOA 2021 Annual Conference
- 06/22 Annual Accounting and Auditing Update & Review

## Non-Profit Experience


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

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

## Governmental Experience


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

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



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



**STATE OF FLORIDA**

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF ACCOUNTANCY**

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE  
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES


**HOLT, EDWARD T**

PO BOX 347  
WEST PALM BCH FL 33402-0347

**LICENSE NUMBER: AC0004484**

**EXPIRATION DATE: DECEMBER 31, 2023**

Always verify licenses online at [MyFloridaLicense.com](http://MyFloridaLicense.com)



Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.



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

N. Ronald Bennett is a partner with Nowlen, Holt & Miner, P.A. and has been with the firm for 34 years. His education includes an MBA in Finance from Florida State University where he was also a member of Beta Gamma Sigma Honor Society, and a Bachelor of Aerospace Engineering (with high honors) from Georgia Institute of Technology. He is licensed as a CPA in Florida and affiliated with the following organizations:

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

### **Relevant Continuing Professional Education**

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

- 05/16 GASB Statements 74 and 75
- 06/16 FGFOA 2016 Annual Conference
- 10/16 GASB Fair Value: Audit and Accounting Issues
- 10/16 New Single Audit Uniform Guidance Requirements
- 11/16 Efficient Single Audits and Changes to the Federal Audit Clearing House
- 11/16 Fraud Risk in the SLG Environment
- 04/17 Fraud Examination for Managers and Auditors
- 05/17 2017 Not-For-Profit Organizations Conference
- 06/17 FGFOA 2017 Annual Conference
- 06/18 FGFOA 2018 Annual Conference
- 07/18 Government Accounting
- 09/19 GASB Implementation Guides for Fiduciary Activities and Leases
- 06/20 FGFOA 2020 Annual Conference
- 05/21 FGFOA 2021 Annual Conference
- 06/22 Annual Accounting and Auditing Update & Review

### **Governmental Experience**

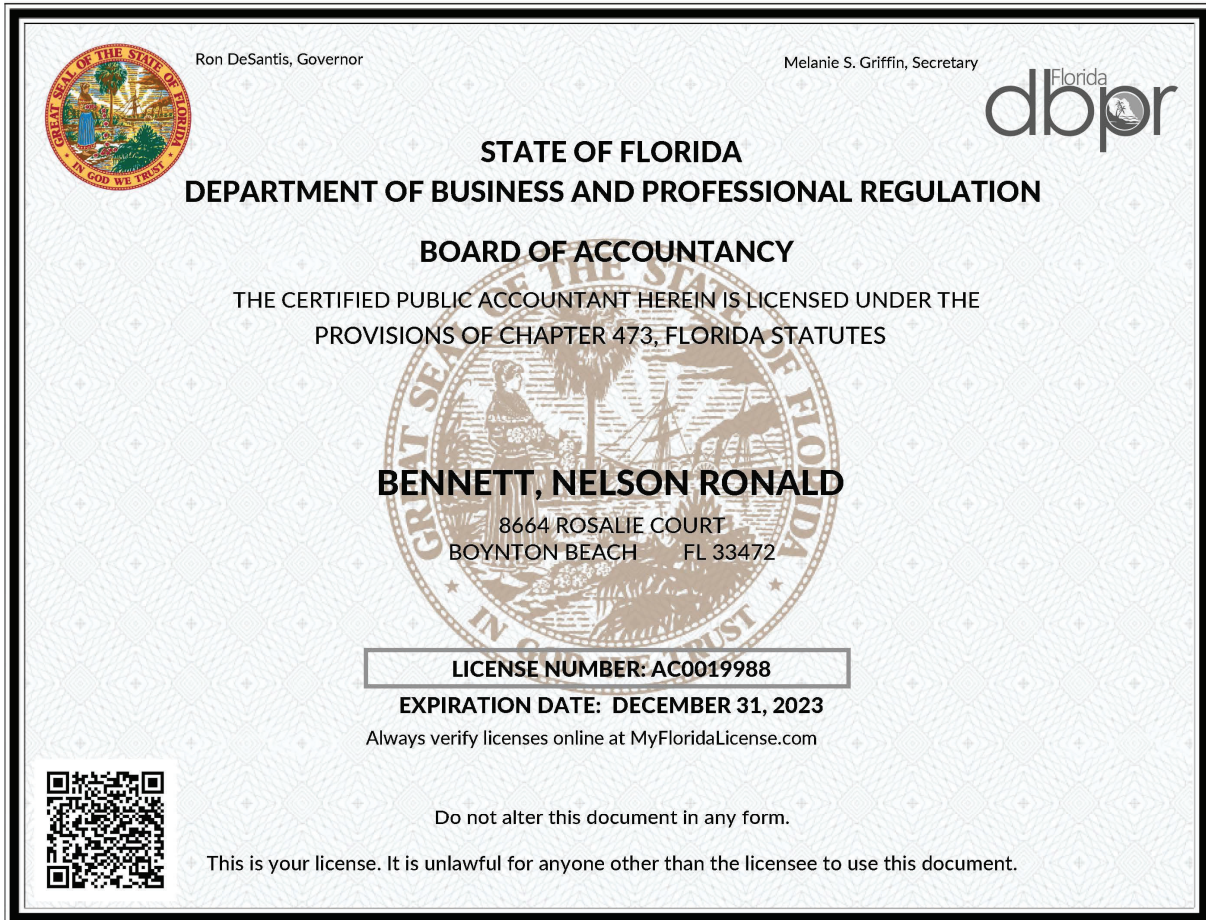
While with the firm Ron has managed the audits of the following governmental entities:

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

## Non-Profit Experience

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

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



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

Terry L. Morton, Jr. is a partner with Nowlen, Holt & Miner, P.A. and has been with the firm for 34 years. His education includes a B.S. (with honors) and M.Acc. from the University of Florida. He has also received a Certificate of Educational Achievement in both Governmental and Non-Profit Accounting and Auditing from the AICPA. He is licensed as a CPA in Florida and affiliated with the following organizations:

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

### Relevant Continuing Professional Education

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

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>• 04/19 Fraud, Automated Controls &amp; Cybersecurity</li> <li>• 06/19 Changes to <i>Government Auditing Standards</i></li> <li>• 06/19 Ethics and Professional Conduct</li> <li>• 06/19 Auditing Developments</li> <li>• 08/19 COSO Internal Controls</li> <li>• 09/19 • FICPA State and Local Government Conference</li> </ul> | <ul style="list-style-type: none"> <li>• 09/19 Common Errors in Not-for-Profit Financial Reporting</li> <li>• 09/19 GASB Implementation - Leases Using</li> <li>• 05/20 Microsoft Teams for Remote Work</li> <li>• 06/20 FGFOA 2020 Annual Conference</li> <li>• 05/21 FGFOA 2021 Annual Conference</li> <li>• 06/22 Annual Accounting and Auditing Update &amp; Review</li> </ul> |
|---|--|

### Governmental Experience

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

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• Belle Glade Housing Authority</li> <li>• Children's Services Council of Broward County</li> <li>• Children's Services Council of Palm Beach County</li> <li>• City of Belle Glade</li> <li>• City of Greenacres</li> <li>• City of Pahokee</li> <li>• City of Palm Beach Gardens</li> <li>• City of Riviera Beach</li> <li>• City of Riviera Beach CRA</li> <li>• Crossings at Fleming Island CDD</li> <li>• Everglades Agricultural Area Environmental Protection District</li> <li>• Florida Governmental Utility Authority</li> <li>• Glades Utility Authority</li> <li>• Hendry County</li> <li>• High Ridge/Quantum CDD</li> <li>• Jupiter Inlet District</li> <li>• Loxahatchee River Environmental Control District</li> </ul> | <ul style="list-style-type: none"> <li>• Marsh Harbour CDD</li> <li>• North Palm Beach Heights Water Control District</li> <li>• Okeechobee Utility Authority</li> <li>• Palm Beach County</li> <li>• Palm Beach Plantation CDD</li> <li>• Port of Palm Beach</li> <li>• Riverside Park CDD</li> <li>• Seacoast Utility Authority</li> <li>• Solid Waste Authority of Palm Beach County</li> <li>• Town of Gulf Stream</li> <li>• Town of Jupiter Inlet Colony</li> <li>• Town of Lake Park</li> <li>• Town of Loxahatchee Groves</li> <li>• Town of Mangonia Park</li> <li>• Town of Palm Beach Shores</li> <li>• Town of Sewall's Point</li> <li>• Village of North Palm Beach</li> <li>• Village of Tequesta</li> <li>• West Palm Beach Golf Commission</li> </ul> |
|--|---|



## Non-Profit Experience

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

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



Ron DeSantis, Governor

Julie I. Brown, Secretary



**STATE OF FLORIDA**

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF ACCOUNTANCY**

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE  
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES



**MORTON, TERRY L JR**

NOWLEN, HOLT & MINER, P.A.  
515 N. FLAGLER DRIVE  
SUITE 1700  
WEST PALM BEACH FL 33401

**LICENSE NUMBER: AC0020054**

**EXPIRATION DATE: DECEMBER 31, 2023**

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

William C. Kisker is a manager at Nowlen, Holt & Miner, P.A. with 47 years of experience. His education includes a B.S. in Business Administration from Florida State University. He is licensed as a CPA in Florida and is affiliated with the following organizations:

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

### **Relevant Continuing Professional Education**

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

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

### **Governmental Experience**

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

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





Ron DeSantis, Governor

Julie I. Brown, Secretary



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**KISKER, WILLIAM C JR**

PO BOX 347  
WEST PALM BEACH FL 33402

**LICENSE NUMBER: AC0004789**

**EXPIRATION DATE: DECEMBER 31, 2023**

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### MARK J. BYMASTER, CPA, CFE

Mark Bymaster is a manager at Nowlen, Holt & Miner, P.A. with 15 years of experience. His education includes a B.S. in Finance and Information Studies from Florida State University. He received a MAcc. and a Masters in Economics from Florida Atlantic University. He is licensed as a CPA in Florida and is a Certified Fraud Examiner. Mark is affiliated with the following organizations:

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

### Relevant Continuing Professional Education

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


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

### Governmental and Non-Profit Experience

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


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





Ron DeSantis, Governor

Julie I. Brown, Secretary



**STATE OF FLORIDA**

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PROVISIONS OF CHAPTER 473, FLORIDA STATUTES


**BYMASTER, MARK JAMES**

515 N FLAGLER DR  
SUITE 1700  
WEST PALM BEACH FL 33401

**LICENSE NUMBER: AC44933**

**EXPIRATION DATE: DECEMBER 31, 2023**

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### **Continuing Professional Education**

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

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

### **Quality of Staff**

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

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

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

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

### **Certified Fraud Examiners**

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

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

### **Certified in Financial Forensics**

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

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

### **Information Technology Specialist**

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

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





## **Firm Qualifications and Experience**

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

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

### **Disciplinary Actions**

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

### **Litigation**

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

### **SBE Certification**

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

### **External Quality Control Review**

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

### **E-Verify**

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

### Additional Services

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



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

December 1, 2021

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

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

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

### **Firm's Responsibility**

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

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

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

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

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

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

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

#### **Opinion**

In my opinion, the system of quality control for the accounting and auditing practice of Nowlen, Holt & Miner, PA in effect for the year ended May 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Nowlen, Holt & Miner, PA has received a peer review rating of *pass*.

*David R. Ramos, CPA*

February 17, 2022

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

Dear Edward Holt:

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: David Ramos, Robert Hendrix

Firm Number: 900010052085

Review Number: 588393

## Experience in Auditing Governmental Units

### Governmental Audits Performed by Our Audit Team

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

Audit Engagement	Audit Term	Partners	ACFR*	Single Audit	Client Contact
<b>Bolles Drainage District</b> P.O. Box 1685 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			<b>Betty Camplin</b> Bookkeeper 863-228-0400
<b>Clewiston Drainage District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>Disston Island Conservancy District</b> P.O. Box 1685 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			<b>Betty Camplin</b> Bookkeeper 863-228-0400
<b>East Beach Water Control District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>East Shore Water Control District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>Everglades Agricultural Area Environmental Protection District</b> 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2016-Current	Edward T. Holt Terry Morton			<b>Charles F. Schoech</b> Administrator 561-655-0620
<b>Gladeview Water Control District</b> 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			<b>Charles F. Schoech</b> Administrator 561-655-0620
<b>Highland Glades Water Control District</b> 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			<b>Charles F. Schoech</b> Administrator 561-655-0620
<b>Jupiter Inlet District</b> 400 N. Delaware Blvd. Jupiter, FL 33458	2004-Current	Edward T. Holt Terry Morton			<b>Joseph Chaison</b> Executive Director 561-746-2223
<b>Loxahatchee River Environmental Control District</b> 2500 Jupiter Park Dr. Jupiter, FL 33458	2017-Current	Edward T. Holt Terry Morton	✓		<b>Kara Fraraccio</b> Director of Finance 561-401-4095
<b>Marsh Harbour CDD</b> 2501A Burns Road Palm Beach Gardens, FL 33410	2014-Current	Edward T. Holt Terry Morton			<b>Jeff Walker</b> Finance Director 561-630-4922

\*ACFR – Annual Comprehensive Financial Report



<b>Audit Engagement</b>	<b>Audit Term</b>	<b>Partners</b>	<b>ACFR*</b>	<b>Single Audit</b>	<b>Client Contact</b>
<b>NPB Heights Water Control District</b> 601 Heritage Dr., #130A Jupiter, FL 33458	1988-Current	Edward T. Holt Terry Morton			<b>Lynn McCullough</b> Chairman 561-743-7674
<b>Okeechobee Utility Authority</b> 100 SW 5 <sup>th</sup> Ave. Okeechobee, FL 34974	2004-Current	Edward T. Holt Terry Morton			<b>George Gall</b> Finance Director 863-763-9460
<b>Pahokee Water Control District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>Pelican Lake Water Control District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>Pine Tree Water Control District</b> P.O. Box 2811 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			<b>Betty Camplin</b> Bookkeeper 863-228-0400
<b>Ritta Drainage District</b> P.O. Box 1685 Clewiston, FL 33440	2021-Current	Edward T. Holt Ronald Bennett			<b>Betty Camplin</b> Bookkeeper 863-228-0400
<b>Riverside Park CDD</b> 2501A Burns Road Palm Beach Gardens, FL 33410	2014-Current	Edward T. Holt Terry Morton			<b>Jeff Walker</b> Finance Director 561-630-4922
<b>Shawano Water Control District</b> 1555 Palm Beach Lakes Blvd., Suite 1200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			<b>Charles F. Schoech</b> Secretary 561-655-0620
<b>Solid Waste Authority of Palm Beach County</b> 7501 N. Jog Rd. West Palm Beach, FL 33412	2015-Current	Edward T. Holt Terry Morton	✓	✓	<b>Paul Dumars</b> Chief Financial Officer 561-640-4000
<b>South Florida Conservancy District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>South Shore Drainage District</b> 2832 North Main Street Belle Glade, FL 33430	2021-Current	Edward T. Holt Ronald Bennett			<b>David R. Davis</b> District Manager 561-996-2940
<b>West Palm Beach Downtown Development Authority</b> 300 Clematis Street #200 West Palm Beach, FL 33401	2021-Current	Edward T. Holt Ronald Bennett			<b>Vivian Ryland</b> Director of Administration 561-833-8873

\*ACFR – Annual Comprehensive Financial Report

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

<b>Audit Engagement</b>	<b>Audit Term</b>	<b>Partners</b>	<b>ACFR*</b>	<b>Single Audit</b>	<b>Client Contact</b>
<b>City of Belle Glade</b> 110 Dr. Martin Luther King Jr., Blvd West Belle Glade, FL 33430	1977-Current	Robert Hendrix Terry Morton	✓	✓	<b>Diana Hughes</b> Finance Director 561-996-0100
<b>City of Greenacres</b> 5800 Melaleuca Lane Greenacres, FL 33463	2015-Current	Edward T. Holt Ronald Bennett	✓	✓	<b>Teri Beiriger</b> Finance Director 561-642-2019
<b>Town of Gulf Stream</b> 100 Sea Rd. Gulf Stream, FL 33483	2000-Current	Edward T. Holt Ronald Bennett			<b>Greg Dunham</b> Town Manager 561-276-5116
<b>Town of Juno Beach</b> 340 Ocean Drive Juno Beach, FL 33408	2019-Current	Edward T. Holt Terry Morton	✓		<b>Matthew Pazanski</b> Finance Director 561-656-0320
<b>Town of Lake Park</b> 535 Park Ave. Lake Park, FL 33403	2007-Current	Edward T. Holt Terry Morton	✓		<b>Jeffrey Duvall</b> Finance Director 561-881-3351
<b>Town of Manalapan</b> 600 South Ocean Blvd. Manalapan, FL 33462	2004-Current	Robert Hendrix Ronald Bennett			<b>Linda Stumpf</b> Town Manager 561-383-2540
<b>Town of Mangonia Park</b> 1755 E. Tiffany Dr. Mangonia Park, FL 33407	2011-Current	Edward T. Holt Terry Morton			<b>Ken Metcalf</b> Town Manager 561-848-1235
<b>Town of Ocean Ridge</b> 6450 N. Ocean Blvd. Ocean Ridge, FL 33435	2006-Current	Edward T. Holt Ronald Bennett			<b>Tracy Stevens</b> Town Manager 561-732-2635
<b>Town of Ocean Breeze</b> 1508 NE Jensen Beach Blvd. Jensen Beach, FL 34957	2020-Current	Edward T. Holt Terry Morton			<b>Pamela Orr</b> Town Clerkr 772-334-6826
<b>Town of Palm Beach Shores</b> 247 Edwards Lane Palm Beach Shores, FL 33404	2004-Current	Edward T. Holt Terry Morton			<b>Wendy Wells</b> Town Administrator 561-844-3457
<b>Village of North Palm Beach</b> 501 US Highway 1 North Palm Beach, FL 33408	2005-Current	Edward T. Holt Terry Morton	✓		<b>Samia Janjua</b> Finance Director 561-841-3360

\*ACFR – Annual Comprehensive Financial Report



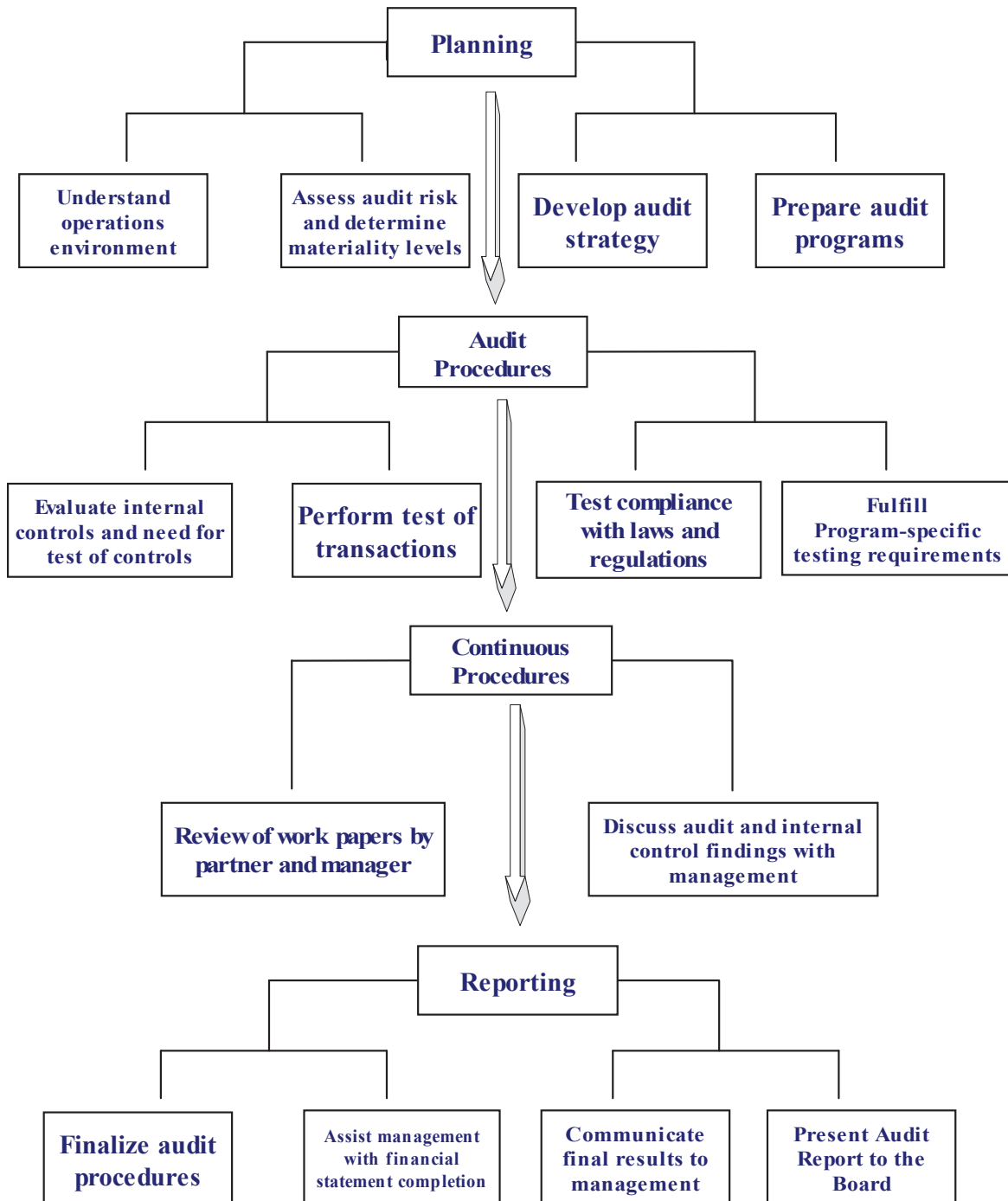
### Similar Engagements with Governmental Entities

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

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

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

## Specific Audit Approach



## **Audit Approach**

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

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

The audit engagement will be segmented into the following stages:

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

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

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

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

### *Risk Assessment*

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

### *Consideration of Fraud*

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

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

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

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

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

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

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

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

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

### *Computer Assisted Audit Techniques*

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

### *Communications*

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

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

## **3. Completion and Reporting**

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

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

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

#### *Management Letter Philosophy*

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

#### *Reports*

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

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

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



## Schedule of Fees

Total price for auditing services for Gulfstream Polo Community Development District:

Year 1 (fiscal year ended 09/30/22)	\$4,800
Year 2 – 2023	\$4,900
Year 3 – 2024	\$5,000
Year 4 – 2025, Option Year	\$5,000
Year 5 – 2026, Option Year	\$5,000

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

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

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

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

**APPENDIX A**

**PROFESSIONAL RESOURCES/U.S. CITIES**





**CPAmerica International, Inc.**

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

# The CPAmerica International *Advantage*

## The best of both worlds for clients

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

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

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

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

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

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

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

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

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



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

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

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





# We have all you really want from your CPA firm

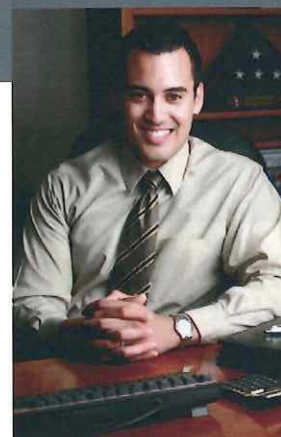
When it comes right down to it, what do you really want from your accounting firm?  
If you're like most businesses, there are four essential elements:

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

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

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

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



# Put the talents of thousands to work for you

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

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



➤ Real estate	8,100 clients	➤ Wholesale distributors	1,500 clients
➤ Nonprofit organizations	5,400 clients	➤ Government agencies	800 clients
➤ Healthcare	5,200 clients	➤ Securities dealers/investment companies	550 clients
➤ Professionals (attorneys, engineers, architects, etc.)	5,100 clients	➤ Automobile dealerships	400 clients
➤ Construction contractors	4,300 clients	➤ Utilities (including telephone companies)	350 clients
➤ Retail trades	4,000 clients	➤ Franchisers	200 clients
➤ Agriculture, livestock, forestry	2,900 clients	➤ Lending institutions	100 clients
➤ Manufacturers	2,400 clients		

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

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

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

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

**CPA**AMERICA  
INTERNATIONAL  
Crowe Horwath International



# Accounting Organizations

## U.S. and World Ranking

### CPAmerica International/Crowe Horwath International

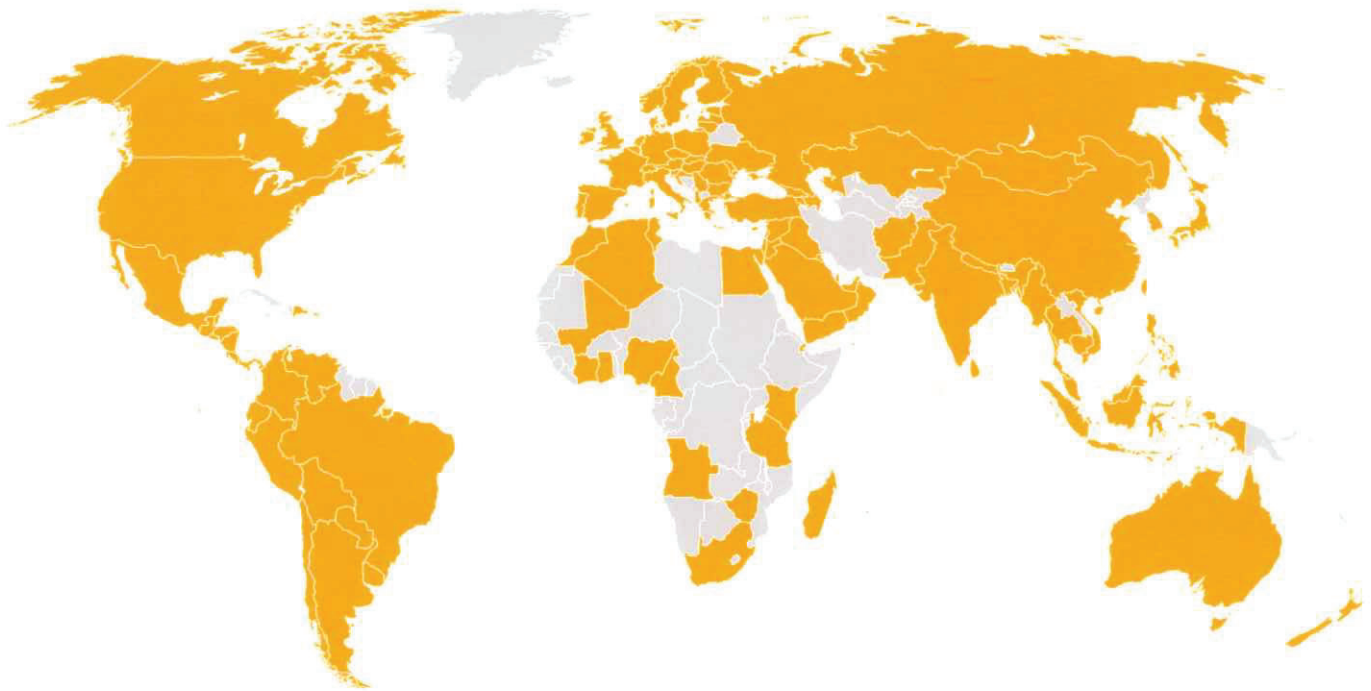
U.S. Ranking						
RANK	Name	Network or Alliance	REVENUE (\$m)	PARTNERS	EMPLOYEES	OFFICES
5	BDO	N/A	\$ 2,900.0	446	5,383	63
6	RSM & McGladrey Alliance	N/A	\$ 2,688.6	1,683	14,302	274
7	LEA Global	A	\$ 2,066.2	1,343	10,390	210
8	Praxity	A	\$ 2,064.6	1,182	10,219	127
9	CPAmerica/Crowe Horwath Intl.	N/A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

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

Based on 2015 figures from *International Accounting Bulletin*

# On The Map

## CPAmerica International/Crowe Horwath International



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

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

**ATTACHMENT A**

**NOTICE ANNOUNCING THE REQUEST FOR PROPOSALS**



## Miscellaneous Notices

Published in The Palm Beach Post on August 8, 2022

### Location

Palm Beach County,

### Notice Text

#### GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Gulfstream Polo Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal years ending September 30, 2022, September 30, 2023, and September 30, 2024, with an option for an additional two year renewal. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District was formed in 2016 and encompasses approximately 203.5 acres in Palm Beach County. In 2017 there were special assessment bonds (the Bonds ) issued in the amount of \$2,870,000 which were used to pay for certain public infrastructure improvements within the District. In 2019 there were special assessment bonds issued in the amount of \$9,860,000. Additional information about the District is available upon request.

All applicants must be duly licensed under Chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy (Yellow Book). Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General. Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager. Interested firms should submit an electronic (PDF) copy of their qualifications via email to [jwalker@sdsinc.org](mailto:jwalker@sdsinc.org) on or before 4:00 p.m. on September 1, 2022, with the subject line, Auditing Services-Gulfstream Polo Community Development District . Proposed Audit Fees must be good for a period of not less than 90 days. Questions should be directed to the District Manager at 561-630-4922 or toll free at 1-877-737-4922. The District reserves the right to reject all or portions of the submittals. All costs to prepare the proposals shall be at the proposer's expense.

GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT

[www.gulfstreampolocdd.org](http://www.gulfstreampolocdd.org)

Aug. 8, 2022 #7615425

**ATTACHMENT B**

**INSTRUCTIONS TO PROPOSERS**



**GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Years 2021/2022, 2022/2023 and 2023/2024  
With Two Year Option (2024/2025 and 2025/2026)  
Palm Beach County, Florida**

**GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT  
AUDITOR SELECTION INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than September 1, 2022 at 4:00 p.m., at the offices of District Manager, located at 2501A Burns Road, Palm Beach Gardens, Florida 33410.

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

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

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

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) electronic (PDF) copy via email to [jwalker@sdsinc.org](mailto:jwalker@sdsinc.org), with the subject line, "Auditing Services – Gulfstream Polo Community Development District".

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

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

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

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

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

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

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

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

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

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

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

**ATTACHMENT C**

**EVALUATION CRITERIA SHEET**

**GULFSTREAM POLO COMMUNITY DEVELOPMENT DISTRICT  
AUDITOR SELECTION  
EVALUATION CRITERIA**

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

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

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

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

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

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

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

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

**5.     *Price (10 Points).***

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