Board Date: 08/21/2024
NB Item: M

GREATER ORLANDO AVIATION AUTHORITY
Innovation Connecting the World

Professional Services Agreement
Audit Services
24-106-RFP-PS

Term: September 1, 2024 - August 31, 2029

MSL, P.A.
255 S. Orange Ave., Ste. 600
Orlando, FL 32801
dokeefe@mslcpa.com

PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT, made and entered into as of 9/1/24, by and between the **GREATER ORLANDO AVIATION AUTHORITY,** a public and governmental body existing under and by virtue of the laws of the State of Florida (the "Aviation Authority"), with a business address at Orlando International Airport, One Jeff Fuqua Boulevard, Orlando, Florida 32827-4399, and **MSL, P.A.**, (the "Consultant"), with a business address at 255 S Orange Ave, Suite 600, Orlando, FL 32801, (Aviation Authority and Consultant sometimes collectively referred to herein as the “Parties”).

W I T N E S S E T H:

WHEREAS, the Aviation Authority desires to employ the services of Consultant (hereinafter includes “Consultant”) to provide professional and related services required in connection with at Orlando International Airport and Orlando Executive Airport (the "Airports"); and

WHEREAS, Consultant is qualified, willing and able to perform the professional services required on the terms and conditions hereinafter set forth; and

NOW, THEREFORE, in consideration of the premises and the mutual covenants herein contained, the parties hereto do hereby agree as follows:

1. Services to be Provided by Consultant.

1.1 Scope of Services. Consultant hereby agrees to perform for the Aviation Authority services and work product set forth on the scope of services attached hereto as ***Exhibit “A”*** and incorporated herein by reference (the "Services"). The Services may be modified or increased from time to time by written addendum to this Agreement signed by both parties; provided, however, the Aviation Authority shall have the right, by written notice to Consultant, to unilaterally reduce the scope of Services to be rendered hereunder. **Consultant agrees to meet or exceed any commitments made by Consultant in its proposal for this Contract for participation by a Minority and Women Business Enterprise (“MWBE”) in the scope and/or dollar amount of Services to be provided hereunder.**

1.2 Personnel. Consultant agrees to retain the necessary qualified personnel acceptable to the Aviation Authority to perform all Services for Aviation Authority pursuant to this Agreement. Consultant further agrees to promptly remove any personnel from performing Services as the Aviation Authority shall request in writing (which request may be made by the Aviation Authority with or without cause), and to promptly replace such personnel with other of Consultant's personnel of comparable experience reasonably acceptable to the Aviation Authority. Consultant agrees to include a similar provision in its agreements with any and all Subconsultants.

1.3 Subconsultants. Consultant shall perform all of its obligations and functions under this Agreement by means of its own employees or by a duly qualified subconsultant approved in writing by the Aviation Authority in advance (“Subconsultant”); provided, however, no Subconsultant shall perform any of the Consultant obligations under this Agreement unless the Aviation Authority approves the Subconsultant in advance in writing. **Any MWBE included as a service provider in the Consultant’s proposal for this Contract shall be deemed to be an approved Subconsultant by the Aviation Authority hereunder.** In the event any Subconsultant is employed, the Consultant shall continuously monitor the Subconsultant’s performance, and shall remain fully responsible to ensure that the Subconsultant performs Services as required in accordance with this Agreement. The Aviation Authority shall have no obligation to pay for any unsatisfactory performance of Subconsultant nor to reimburse Consultant for Services rendered by Subconsultant in connection with Consultant's performance of Services unless the Aviation Authority has given prior written approval of the compensation to be paid Subconsultant by the Consultant. The Aviation Authority may require that invoices for all work (including invoices submitted to the Consultant for work performed by Subconsultant) shall be submitted to the Aviation

Authority by the Consultant and the Aviation Authority shall pay all compensation to the Consultant, or the Aviation Authority shall have the right, but not the obligation, to pay a specific amount directly to any Subconsultant. Consultant agrees to pay such Subconsultant for their Services within fifteen (15) days after Consultant's receipt of payments from the Aviation Authority for accepted work performed by Subconsultant. It shall be the sole responsibility of the Consultant to deal with Subconsultant with respect to the collecting and submission of invoices and the payment of compensation. Payment of compensation by the Aviation Authority to the Consultant for work performed by Subconsultant shall relieve the Aviation Authority of all future liability to the Subconsultant and shall thereafter preclude the Subconsultant from bringing any claim against the Aviation Authority. Consultant agrees to include any relevant requirement, including but not limited to, insurance and indemnity requirements set forth herein in agreements with all Subconsultant for performing any Services.

1.4 **Consultant's Reasonable Efforts and Standards of Performance.** Consultant agrees to use its reasonable efforts to perform and/or to cause Subconsultant to perform all Services in accordance with such reasonable time requirements and reasonable written instructions, as may be requested or provided by the Aviation Authority, and Consultant agrees to perform and/or cause Subconsultant to perform all Services in accordance with applicable professional standards, and in accordance with the conditions contained in this Agreement.

1.5 **Consultant's Liability.** Consultant shall be and remain liable in accordance with applicable law for all damages to the Aviation Authority caused by the improper acts or omissions of Consultant or by any Subconsultant in performing any Services to the extent determined by a court of competent jurisdiction, not subject to further appeal. All provisions of this Agreement specifying Consultant's obligation and duties in performing Services shall apply equally to Subconsultant performing Services.

1.6 **Consultant's Obligation to Correct Errors or Omissions.** Consultant agrees to be responsible for the quality, technical adequacy, and accuracy, of all Services furnished by Consultant or any Subconsultant, in accordance with its specific obligations hereunder. Consultant shall, without additional cost or expense to the Aviation Authority, correct or revise any errors, omissions, or other deficiencies in the Services performed by Consultant or Subconsultant, resulting from improper acts or omissions of Consultant or Subconsultant to the extent determined by a court of competent jurisdiction, not subject to further appeal.

1.7 **Consultant's Compliance with Laws and Regulation.** Consultant and its employees shall promptly observe and comply with then applicable provisions of all Federal, State and local laws, rules and regulations which govern or apply to the Services rendered by Consultant hereunder, or to the wages paid by Consultant to its employees. Consultant shall require all of its Subconsultants to comply with the provisions of this section.

1.8 **Consultant Is Not the Aviation Authority's Agent.** Consultant is, and at all times shall be deemed to be, an independent contractor and shall be wholly responsible for the manner in which it performs the services required of the Consultant by the terms of this Agreement. The Consultant shall be liable for any of its acts, and the acts of its Subconsultants, and respective agents or employees, and nothing contained herein shall be construed as creating the relationship of employer and employee, nor principal and agent, between the Aviation Authority and the Consultant or any Subconsultant. Neither Consultant nor any Subconsultant is authorized to act as the Aviation Authority's agent hereunder nor to have the Aviation Authority, express or implied, to act for or bind the Aviation Authority.

2. Compensation.

2.1 **Compensation.** For the Services rendered by Consultant, compensation to Consultant will not exceed and will be in accordance with the schedule of rates, fees and charges set forth on ***Exhibit "B"*** attached hereto and incorporated herein.

2.2 **Reimbursable Expenses. .** The annual compensation includes all expenses to be incurred by Consultant as contemplated on the Effective Date of this Agreement. In the event that requirements for extraordinary travel arise then Consultant shall submit a request in writing in advance of the travel date(s) to the Chief Executive Officer, which request shall be handled in accordance with all applicable laws and section 430.02 of the Aviation Authority's Policies and Procedures Manual ("Travel Policy") as amended from time to time; however, such amount for international travel requires prior express written approval of the Aviation Authority.

2.3 **Statements.** The Consultant shall submit statements to the Aviation Authority for all Services rendered hereunder. The statements shall include detailed information pertaining to any fees received or expected to be received by the Consultant or an affiliate of the Consultant during the same period covered by the statements in connection with or arising from Services performed by the Consultant for the Aviation Authority. Statements shall be in a form and with detail satisfactory to the Aviation Authority, shall include the nature and amount of each fee, separated and identified as reasonably requested by the Aviation Authority. The making of any willfully false statement by the Consultant in a billing statement shall be grounds for the termination of this Agreement by Aviation Authority.

2.4 **Maintenance of Records.** Consultant shall maintain complete and accurate records relating to Services rendered pursuant to this Agreement. Cost records shall be kept in accordance with generally accepted accounting principles and practices consistently applied and in Consultant’s customary form and scope. Records and invoices for Services shall include all of the information required in order to determine Consultant's Services performed hereunder, and shall identify the Services rendered in a manner reasonably acceptable to the Aviation Authority.

2.5 **Records Availability.** All of the Consultant's records directly relating to Services shall, upon reasonable notice by the Aviation Authority, be made available to the Aviation Authority or its representative’s at all reasonable times, to review, inspect, audit or copy Consultant's records. If any such audit establishes that Consultant has overstated service fees, the amount of any overcharge paid by Aviation Authority as a result of an overstatement shall forthwith be refunded by Consultant to the Aviation Authority with interest thereon, if any, at the prime rate as from time to time published by *The Wall Street Journal* on any overstated amount accrued from forty-five (45) days after the Aviation Authority's notice to Consultant of overstatement.

2.6 **Adjustment to Fees.** Consultant represents and warrants that all billable fees furnished by Consultant to the Aviation Authority shall be accurate, complete, and current as of the date of this Agreement and as of the date of any addendum hereto.

3. Term and Termination.

3.1 **Term.** This Agreement shall become effective upon its execution by the Aviation Authority and shall continue in effect for the estimated period of five years, beginning on or about ***September 1, 2024 through August 31, 2029***, unless terminated earlier as provided for herein or extended by an Amendment hereto executed by both Parties. The Agreement between the successful Respondent and the Aviation Authority will be non-exclusive.

3.2 **Termination on Default.** This Agreement may be terminated in whole or in part in writing by either party in the event of the failure or refusal of the other party to perform or do any obligation herein required of that party within five (5) days after written notice from the non-defaulting party. Liability arising from improper acts or omissions and any indemnity obligations shall survive the termination of this Agreement.

3.3 **Termination without Default.** The Aviation Authority may terminate this Agreement for any reason or no reason upon not less than thirty (30) calendar days written notice of intent to terminate.

3.4 **Effect of Termination.** For any termination, Consultant shall have no entitlement to recover anticipated profit for Services or other work not performed; provided, however, the Aviation Authority shall pay Consultant for Services performed up to the date of termination, as determined in the discretion of the Aviation Authority.

3.5 **Notice of Intent to Terminate.** Upon receipt of notice of intent to terminate from the Aviation Authority pursuant to sections 3.2 or 3.3 above, or upon Consultant's giving of notice of intent to terminate pursuant to section 3.2 above, Consultant shall: (1) promptly discontinue all Services affected (unless the Aviation Authority directs otherwise); and (2) deliver or otherwise make available to the Aviation Authority all data, calculations, estimates, graphics, documents, photographs, reports, memoranda, other documents and instruments, and such other information and materials as may have been produced as original deliverables by Consultant or by Subconsultants in performing services under this Agreement, whether completed or in process.

3.6 The Aviation Authority's Right to Complete Terminated Services. Upon termination pursuant to sections 3.2 or 3.3 above, the Aviation Authority may take over the Services and perform the Services to completion by agreement with another party or otherwise. In doing so, the Aviation Authority shall not waive any rights it may have to pursue any and all rights it may have against Consultant arising out of Consultant's performance hereunder.

4. Warranties and Representations of Consultant.

4.1 State Code of Ethics. Consultant represents that it is familiar with the terms and conditions of Section 112.313, Florida Statutes, and Consultant further represents and warrants unto the Aviation Authority that to the best if its knowledge and good faith belief no director, officer, employee or agent of the Aviation Authority or the City of Orlando, Florida (the “City”) has any interest, either directly or indirectly, in the business of Consultant to be conducted under this Agreement or the proceeds thereof. Consultant further represents and warrants to the Aviation Authority that it has not employed or retained any company or person, other than a bona fide employee working wholly for Consultant, to solicit or secure this Agreement, that it has not paid or agreed to pay any person, company, corporation, individual or firm, other than a bona fide employee working solely for Consultant, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award or making of this Agreement, and that it has not agreed, as an express or implied condition for obtaining this Agreement, to employ or retain the Services of any firm or person in connection with carrying out this Agreement.

4.2 Public Entity Crimes/Debarment. Consultant represents that it is familiar with the terms and conditions of Section 287.133, Florida Statutes, and Consultant further represents and warrants unto the Aviation Authority that to the best of its knowledge and good faith belief that neither Consultant nor any affiliate of Consultant has ever been convicted of a public entity crime. Consultant acknowledges receipt of the following notice:

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of $25,000 for a period of 36 months from the date of being placed on the convicted vendor list. Further, any entity or individual placed on the Aviation Authority’s Debarment List pursuant to the Aviation Authority Policy, Section 130.04, may not submit a response to any letter of intent, letter of interest, statement of qualifications, quote, Response or bid as a contractor, supplier, subcontractor, consultant or individual, of any tier, for any goods or services or contracts and may not provide any goods or services to the Aviation Authority, on behalf of the Aviation Authority, or on the Aviation Authority’s property, regardless of whether there is a contractual relationship with the Aviation Authority. The Aviation Authority will disqualify any submission, bid or Response that includes a person or entity on the Debarment List. You may request a copy of the Aviation Authority’s Debarment List for your review at the following email: debarmentlist@goaa.org

4.3 Public Records; Open Meetings. The Consultant has been advised that the Aviation Authority, and its activities, are subject to (i) the Public Records Law, Chapter 119, Florida Statutes, which imposes broad disclosure requirements upon documents of the Aviation Authority with regard to documents deemed to be public records, and (ii) the Government-in-the-Sunshine-Law, Section 286.011, Florida Statutes, which requires, with limited exceptions, the Aviation Authority to conduct business in open meetings. Consultant will cooperate with Aviation Authority to observe and comply with the requirements of said laws in performing the Services. The Consultant agrees that it will comply with all Aviation Authority policies and procedures in observing the requirements of said laws.

4.4 Duty to the Aviation Authority. The Consultant will represent the Aviation Authority to the best of the Consultant's ability with respect to the performance of the Services, including without limitation in making recommendations to the Aviation Authority and will not make recommendations or otherwise perform Services based on criteria or factors other than the best interests of the Aviation Authority.

4.5 Conflict of interest. The Consultant shall comply at all times with the affirmative statement provided with its Response that during the period of this Agreement, the Consultant and its team members are not currently involved with any active agreement with any Aviation Authority's Specialty or developer that would be in conflict with the Aviation Authority, and agree not to enter in to any such agreement during the duration of this Agreement.

4.6 Conflict of Interest After Performance. The Consultant shall be prohibited from actively recruiting or soliciting the Aviation Authority employees during the Consultant's performance of services and for 180 days after the conclusion of services.

4.7 Consultant to Comply. The Consultant shall comply at all times with the certifications, affirmative statements and other representations made by the Consultant in the Response in connection with this Agreement, unless waived in writing by the Aviation Authority; which certifying affirmative statements and other representations are incorporated herein by this reference.

5. Member Protection: Waiver.

No recourse under or upon any obligation, covenant or agreement contained in this Agreement, or any other agreements or documents pertaining to the Services of Consultant or any Subconsultant hereunder, as such may from time to time be altered or amended in accordance with the provisions hereof, or under any judgment obtained against the Aviation Authority or by the enforcement of any assessment or by any legal or equitable proceeding by virtue of any statute or otherwise, under or independent of this Agreement, shall be had against any member, officer, employee, or agent, as such, past, present or future, of the Aviation Authority either directly or through the Aviation Authority or otherwise, for any claims arising out of this Agreement of the Services rendered pursuant to it, or for any sum that may be due and unpaid by the Aviation Authority. Any and all personal liability of every nature, whether at common law or in equity, or by statute or by constitution or otherwise, of any Aviation Authority member, officer, employee or agent as such, to respond by reason of any act of omission on his or her part or otherwise for any claim arising out of this Agreement or the Services rendered pursuant to it, or for the payment for or to the Aviation Authority, or any receiver therefor or otherwise, of any sum that may remain due and unpaid by the Aviation Authority, is hereby expressly waived and released as a condition of and as consideration for the execution of this Agreement.

6. Indemnification.

The Consultant shall indemnify, defend and hold completely harmless the Aviation Authority and the City, and the members (including, without limitation, members of the Aviation Authority's Board and the City's Council, and members of the citizens advisory committees of each), officers, employees and agents of each from and against any and all liabilities (including statutory liability and liability under Workers' Compensation laws), losses, suits, claims, demands, judgments, fines, damages, costs and expenses (including all costs for investigation and defense thereof, including, but not limited to court costs, paralegal and expert fees and reasonable attorneys' fees) which may be incurred by, charged to or recovered from any of the foregoing (i) the breach of this Agreement by the Consultant, (ii) by reason or on account of damage to or destruction of any property of the Aviation Authority or the City, or any property of, injury to or death of any person resulting from or arising out of or in connection with Consultant's performance of services under this Agreement, or (iii) the wrongful acts or omissions or willful misconduct of the Consultant's officers, agents, employees, Sub-Consultants, licensees or invitees, regardless of where the damage, destruction, injury or death occurred. The Aviation Authority agrees to give the Consultant reasonable notice of any suit or claim for which indemnification will be sought hereunder, to allow the Consultant or its insurer to compromise and defend the same to the extent of its interests, and to reasonably cooperate with the defense of any such suit or claim. The indemnification provisions of this Section shall survive the expiration or earlier termination of this Agreement.

7. Insurance.

At its sole expense, the Consultant shall maintain the following insurance during the term of this Agreement, including any extensions or renewals and such insurance will apply to Consultant, its employees, agents, and subcontractors.

7.1 General Liability and Automobile Liability:

7.1.1 **Commercial General Liability** insurance covering any and all claims for property damage and bodily injury (including death) and including, but not limited to premises, products and completed operations, and contractual liability for Consultant's covenants, with a limit of liability not less than One Million Dollars ($1,000,000) per occurrence; and

7.1.2 **Automobile liability insurance** covering each motor vehicle, including but not limited to owned, non-owned, or hired, used in conjunction with providing Services on Authority property resulting in property damage or bodily injury, including death with a limit of not less than Three Hundred Thousand Dollars ($300,000) combined single limit per accident;

7.2 **Additional Insured Endorsement**. Such above referenced liability insurance shall name Authority and the City and their members (including, without limitation, members of the Authority's Board and the City's Council and members of the citizens' advisory committees of each), officers, employees, and agents as additional insureds.

7.3 **Workers' Compensation and Employer's Liability**. The following insurance shall apply to all Consultant's employees who will be engaged on Authority property in the performances of Services in this Agreement: (i) workers' compensation insurance with statutory limits in accordance with Florida law, and (ii) employer's liability insurance policy limits not be less than $100,000 for each accident, $100,000 for disease each employee and $500,000 for disease policy limit. If the Consultant is self-insured, the Consultant shall provide proof of self-insurance and authorization to self-insure as required by applicable Florida laws and regulations.

7.4 **Professional Services / Errors & Omissions Liability Insurance.** Insurance covering Consultant for claims, losses and expenses resulting from wrongful acts or omissions committed in the performance of, or failure to perform, all Services under this Agreement with limits not less than One Million Dollars ($1,000,000) per claim.

7.5 **Other Insurance Requirements**. Consultant agrees to the following as it relates to all above required insurance:

7.5.1 **Self-Insured Retention and Deductibles**. Consultant's insurance policies shall not be subject to a self-insured retention or deductible exceeding $10,000, if the value of the Contract is less than $1,000,000, and not be subject to a self-insured retention or deductible exceeding $100,000, if the Contract is $1,000,000 or more, unless approved by the Authority's Chief Executive Officer. The above deductible limits may be exceeded if the Consultant's insurer is required to pay claims from the first dollar at 100% of the claim value without any requirement that Consultant pay the deductible prior to its insurer's payment of the claim.

7.5.2 Insurance policies shall be primary insurance and not contributory to any other valid insurance the Aviation Authority may possess, and that any other insurance the Aviation Authority does possess shall be considered excess insurance only.

7.5.3 Insurance shall be carried with an insurance company or companies with a financial stability rating by A.M. Best of B+ VI or better and said policies shall be in a form acceptable to the Aviation Authority.

7.5.4 Any liability insurance maintained by Consultant written on a claims-made form basis will maintain coverage for two (2) years to cover claims made after the Consultant has concluded its services to the Aviation Authority.

7.5.5 All insurance required for this Contract shall contain a waiver of subrogation clause, as allowed by law, in favor of the Aviation Authority and the City of Orlando. A properly completed and executed Certificate of Insurance on a form provided or approved by the Aviation Authority (such as a current ACORD form) evidencing the insurance coverages required by this Section shall be furnished to the Aviation Authority upon the Notice of Intent to Award of contract or prior to any start of services, whichever comes first, and each renewal thereafter during the term of this Agreement and its renewal/extension. Consultant acknowledges that any acceptance of Certificate of Insurance by the Aviation Authority does not waive any obligations herein this Agreement.

7.5.6 The Aviation Authority is currently contracted with a third party for the management of all insurance certificates related to Aviation Authority Contracts. Consultants who enter into a Contract with the Aviation Authority will be contacted directly by the third party vendor for insurance certificates and related matters such as expired certificates. An introductory letter will be sent instructing each Consultant of the proper procedures for processing updated insurance certificates as well as any other insurance related matter that may arise over the term of the Contract. Consultants will respond as directed in the introductory letter as well as any further instructions they may receive.

7.5.7 The Consultant shall provide the Aviation Authority immediate written notice of any adverse material change to the Consultant's required insurance coverage. For purposes of this Insurance Section, an "adverse material change" shall mean any reduction in the limits of the insurer's liability, any reduction of any insurance coverage, or any increase in the Consultant's self-insured retention and any non-renewal or cancellation of required insurance.

7.5.8 If any insurance coverage is canceled or reduced, Consultant shall, within forty-eight (48) hours remit to the Aviation Authority a Certificate of Insurance showing that the required insurance has been reinstated or replaced by another insurance company or companies acceptable to the Aviation Authority. If Consultant fails to obtain or have such insurance reinstated, the Aviation Authority may, if it so elects, and without waiving any other remedy it may have against Consultant, immediately terminate this Contract upon written notice to Consultant.

7.5.9 The Aviation Authority's Chief Executive Officer shall have the right to alter the monetary limits or coverages herein specified from time to time during the term of this Contract, and Consultant shall comply with all reasonable requests of the Chief Executive Officer with respect thereto.

8. Compliance with Nondiscrimination Requirements.

During the performance of this Agreement, the Consultant, for itself, its assignees and successors in interest agrees as follows:

8.1 Compliance with Regulations. The Consultant shall comply with the Regulations relative to nondiscrimination in federally assisted programs of the Department of Transportation (hereinafter, "DOT") Title 49, Code of Federal Regulations, Part 21, as they may be amended from time to time (hereinafter referred to as the "Regulations"), which are herein incorporated by reference and made a part of this Agreement.

8.2 Nondiscrimination. The Consultant, with regard to the work performed by it during the Agreement, shall not discriminate on the grounds of race, color, or national origin in the selection and retention of any Sub-Consultant, including procurement of materials and leases of equipment. The Consultant shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices when the Agreement covers a program set forth in Appendix B of the Regulations.

8.3 **Solicitations for Subcontracts, Including Procurement of Materials and Equipment.** In all solicitations either by competitive bidding or negotiation made by the Consultant for work to be performed under a subcontract, including procurement of materials or leases of equipment, each potential Subconsultants or supplier shall be notified by the Consultant of the Consultant's obligations under this Agreement and the Regulations relative to nondiscrimination on the grounds of race, color or national origin.

8.4 **Information and Reports.** The Consultant shall provide all information and reports required by the Regulations or directives issued pursuant thereto and shall permit access to its books, records, accounts, other sources or information, and its facilities as may be determined by the Aviation Authority or the Federal Aviation Administration ("FAA") to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of the Consultant is in the exclusive possession of another who fails or refuses to furnish this information, the Consultant shall so certify to the Aviation Authority or the FAA, as appropriate, and shall set forth what efforts it has made to obtain the information.

8.5 **Sanctions for Noncompliance.** In the event of the Consultant's noncompliance with the nondiscrimination provisions of this Agreement, the Aviation Authority shall impose such sanction as it or the FAA may determine to be appropriate, including but not limited to:

8.5.1 Withholding of payments to the Consultant under the Agreement until the Consultant complies.

8.5.2 Cancellation, termination or suspension of the Agreement, in whole or in part.

8.6 **Incorporation of Provisions.** The Consultant shall include the provisions of subsections 8.1 through 8.5 in every subcontract, including procurement of materials and leases of equipment, unless exempt by the Regulations or directives issued pursuant thereto. The Consultant shall take such action with respect to any subcontract or procurement as the Aviation Authority or the FAA may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, however, that in the event a Consultant becomes involved in, or is threatened with, litigation with a Subconsultant or supplier as a result of such direction, the Consultant may request the Aviation Authority to enter into such litigation to protect the interest of the Aviation Authority and, in addition, the Consultant may request the United States to enter into such litigation to protect the interests of the United States. The Consultant assures the Aviation Authority that it will comply with the pertinent statutes, Executive Orders and such rules as are promulgated to assure that no person shall, on the grounds of race, creed, color, national origin, sex, age, marital status or handicap be excluded from participating in any activity conducted with or benefiting from Federal assistance. This provision shall bind the Consultant from the period beginning with the initial solicitation through the completion of the Agreement.

9. Title VI List of Pertinent Nondiscrimination Acts and Authorities.

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the "contractor") agrees to comply with the following nondiscrimination statutes and authorities; including but not limited to:

9.1 Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*, 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin);

9.2 49 CFR part 21 (Non-discrimination In Federally-Assisted Programs of The Department of Transportation—Effectuation of Title VI of The Civil Rights Act of 1964);

9.3 The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);

9.4 Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 *et seq*.), as amended, (prohibits discrimination on the basis of disability); and 49 CFR part 27;

9.5 The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 *et seq*.), (prohibits discrimination on the basis of age);

9.6 Airport and Airway Improvement Act of 1982, (49 USC § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);

9.7 The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, subrecipients and contractors, whether such programs or activities are Federally funded or not);

9.8 Titles II and III of the Americans with Disabilities Act of 1990, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131 – 12189) as implemented by Department of Transportation regulations at 49 CFR parts 37 and 38;

9.9 The Federal Aviation Administration's Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);

9.10 Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures non-discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;

9.11 Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);

9.12 Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 et seq).

10. Federal Fair Labor Standards Act.

All contracts and subcontracts that result from this contract incorporate by reference the provisions of 29 CFR part 201, the Federal Fair Labor Standards Act (FLSA), with the same force and effect as if given in full text. The FLSA sets minimum wage, overtime pay, recordkeeping, and child labor standards for full and part time workers. The Consultant has full responsibility to monitor compliance to the referenced statute or regulation. The Consultant must address any claims or disputes that arise from this requirement directly with the U.S. Department of Labor – Wage and Hour Division.

11. Occupational Safety and Health Act of 1970.

All contracts and subcontracts that result from this contract incorporate by reference the requirements of 29 CFR Part 1910 with the same force and effect as if given in full text. Consultant must provide a work environment that is free from recognized hazards that may cause death or serious physical harm to the employee. The Consultant retains full responsibility to monitor its compliance and their subcontractor's compliance with the applicable requirements of the Occupational Safety and Health Act of 1970 (20 CFR Part 1910). Consultant must address any claims or disputes that pertain to a referenced requirement directly with the U.S. Department of Labor – Occupational Safety and Health Administration.

12. Whistle Blower Reporting Line.

The Aviation Authority is committed to the highest level of integrity in its operations and is fully committed to protecting the organization, its operations, and its assets against fraud, waste or abuse. The Authority has established a Whistle Blower Reporting Line with a third-party service provider as a means for employees, contractors, vendors, tenants and the general public to report suspected fraud, waste or abuse in connection with Authority operations. Should Contractor suspect any fraud, waste or abuse in connection with any work under this Contract, including any work of its subcontractors or laborers, it shall promptly report such activity at (877) 370-6354, through email: GOAA@integritycounts.ca, or through the online reporting form at www.integritycounts.ca/org/GOAA. The Consultant shall include this reporting requirement in all subcontracts and vendor agreements. The Consultant is further encouraged to report any suspected fraud, waste or abuse it suspects in connection with any other airport operation or project.

13. Florida Law.

This Agreement was made in the State of Florida and shall be governed by and construed in accordance with Florida law.

14. Remedies.

In the event of default, in addition to any other remedy available to the non-defaulting party, the non-defaulting party pursuant to the terms may terminate this Agreement in accordance with Section 3.2. Any such termination shall not waive or replace any other legal or equitable remedies available to the non-defaulting party. All remedies provided in this Agreement shall be deemed cumulative and additional and not in lieu of or exclusive of each other or any other remedy available to any party at law or in equity.

15. Attorney's Fees and Costs.

To the extent allowable by law, in the event that any legal proceedings at law or in equity arising hereunder or in connection herewith (including any appellate proceedings), the prevailing party shall be awarded costs, reasonable expert fees and reasonable attorney's fees incurred in connection with such legal proceedings as determined by a court of competent jurisdiction.

16. Venue and Waiver of Jury Trial.

The appropriate venue for any actions arising out of this Agreement will be any court of competent jurisdiction in Orange County, Florida. Such claims, disputes or other matters shall not be subject to arbitration without the prior written consent of both the Aviation Authority and Consultant. The parties hereby agree that process shall be served on Consultant and the Aviation Authority in the manner prescribed by applicable law. To encourage prompt and equitable resolution of any litigation that may arise hereunder, the parties hereby waive any rights and either party may have to a trial by jury of any such litigation.

17. Transfers, Assignments and Subcontracts.

Consultant shall not transfer or assign any of its rights hereunder except as otherwise authorized in this Agreement or any of its obligations hereunder to third parties without the prior written approval of the Aviation Authority. The Aviation Authority shall be entitled to withhold such approval for any reason or for no reason. Except as limited by the provisions of this section, this Agreement shall inure to the benefit of and be binding upon the Aviation Authority and Consultant, and their respective successors and assigns.

18. Miscellaneous Provisions.

18.1 The Consultant shall promptly observe, and comply with applicable provisions of all federal, state and local laws, rules and regulations that govern or apply to the services rendered by the Consultant hereunder.

18.2 The Consultant shall produce and keep in force during the term of this Agreement all necessary licenses, registrations, certificates, permits and other authorization as are required by law in order for the Consultant to render the services required hereunder.

18.3 All information and documents received from the Consultant in response to this Solicitation will become the property of the Aviation Authority, will not be returned to the Consultant, and will be incorporated in the final Agreement in the event of Agreement award. Any work product produced as part of the Agreement will become the exclusive property of the Aviation Authority.

18.4 If the Aviation Authority determines that modifications to this Agreement are required in order to qualify for federal or state funding for the services to be rendered by the Consultant hereunder, and if the Consultant is unable to comply within a reasonable time with applicable federal and state laws and regulations governing the grant of such funds for services to be rendered hereunder, then notwithstanding anything else herein contained, Aviation Authority shall have the right, by giving written notice to the Consultant, to terminate this Agreement forthwith.

18.5 The Consultant assures that it will comply with pertinent statutes, Executive Orders and such rules as are promulgated to assure that no person shall, on the grounds of race, creed, color, national origin, sex, age or handicap be excluded from participating in any activity conducted with or benefitting from Federal assistance. This Provision obligates the Consultant or its assigns, for the period during which Federal assistance is extended to the airport program, except where Federal assistance is to provide, or is in the form of personal property or real property or interest therein or structures or improvements thereon. In these cases, the Provision obligates the Consultant for the longer of the following periods: (a) the period during which the property is used by the Aviation Authority or any transferee for a purpose for which Federal assistance is extended, or for another purpose involving the provision of similar services or benefits; or (b) the period during which the Aviation Authority or any transferee retains ownership or possession of the property. In the case of a construction project, this Provision binds the Consultant from the Response solicitation period through the completion of the Agreement.

18.6 Consultant and its Sub-Consultants, if any, shall maintain complete and accurate books and records in accordance with generally accepted accounting principles, consistently applied, and shall be in a form reasonably acceptable to the Aviation Authority's Chief Executive Officer or designee. Consultant and its Sub-Consultants shall account for all expenses of any nature related to transactions in connection with this Agreement in a manner which segregates in detail those transactions from other transactions of the Consultant and Sub-Consultants and which support the amounts reported and/or invoiced to the Aviation Authority. At a minimum, Consultant's and Sub-Consultant's accounting for such expenses and transactions shall include such records in the form of electronic media compatible with or convertible to a format compatible with computers utilized by the Aviation Authority at its offices; a computer run hard copy; or legible microfilm or microfiche, together with access to the applicable reader. All such books and records and computerized accounting systems, shall upon reasonable notice from the Aviation Authority be made available in Orange County, Florida, for inspection, examination, audit and copying by the Aviation Authority through and by its duly authorized representatives at any time for up to four (4) years after the year to which books and records pertain. Such inspection, examination, or audit may include, but is not limited to a review of the general input, processing, and output controls of information systems, using read only access, for all computerized applications used to record financial transactions and information. Consultant and Subconsultant shall freely lend its own assistance in a timely manner in making such inspection, examination, audit, or copying and, if such records are maintained in electronic and other machine readable format, shall provide the Aviation Authority and/or its representative such assistance as may be required to allow complete access to such records. The Chief Executive Officer may require Consultant and Sub-Consultants to provide other records the Chief Executive Officer, in his or her sole discretion, deems necessary to enable the - to perform an accurate inspection, examination or audit of expenses incurred in and transactions related to performance of this Agreement. Such records shall be provided within thirty (30) days of request thereof. In the event that expenses incurred or reimbursed are found by such inspection, examination, or audit to have been overpaid, Consultant and its Sub-Consultants agree that such amounts shall be payable to the Aviation Authority. If, prior to the expiration of the above-stated four (4) year record retention period, any audit or investigation is commenced by the Aviation Authority, or any claim is made or litigation commenced relating to this Agreement by the Aviation Authority, the Consultant, or a third party, the Consultant shall continue to maintain all such records, and the Aviation Authority shall continue to have the right to inspect such records in the manner stated above, until the inspection, examination, audit, claim, or litigation is finally resolved (including the determination of any and all appeals or the expiration of time for an appeal). This provision shall survive the expiration or earlier termination of this Agreement. In the event of any conflict between any provision of this Agreement and generally accepted accounting principles or generally accepted auditing standards, the provisions of this Agreement shall control even where this Agreement references such provisions or standards. In particular, without limitation, Consultant and Sub-Consultants shall maintain all records required under this Agreement to the full extent required hereunder, even if some or all such records would not be required under such generally accepted accounting principles or auditing standards. If as a result of an inspection, examination or audit, it is established that amounts are due from the Consultant to the Aviation Authority, Consultant shall forthwith, upon written demand from the Aviation Authority, pay the Aviation Authority such amount, together with interest on the amount due at the rate of eighteen (18%) percent per annum, or if less, the maximum rate of interest allowed by law, from the date such additional amounts were overpaid by the Aviation Authority. Further if such inspection, examination or audit establishes that the Consultant has over billed such amounts for any Agreement period by two (2%) percent or more, then the entire expense of such inspection, examination or audit shall be paid by the Consultant.

18.7 In the course of performing the Agreement work, Consultant may gain access to Sensitive Data Types including but not limited to Personal Identifiable Information (PII), Personal Health Information (PHI), Sensitive Security Information (SSI), Payment Card Industry (PCI), Financial Information and/or other confidential information of the Aviation Authority. Consultant agrees to hold such information in confidence and to make such information known only to its employees, affiliates, agents, Sub-Consultants, and Sub-Consultants who have a legitimate need to know such information and who are under a similar obligation of confidentiality. The Consultant shall seek the Aviation Authority's prior written consent before releasing, disclosing, or otherwise making such confidential information available to any other person. This provision shall not apply to information required to be released by applicable law, legal subpoena, or other lawful process. The Consultant must notify the Aviation Authority as soon as practicable in the event Consultant is notified of or discovers any compromise and/or breach or suspected breach, such as unauthorized access to, theft of, misuse of and unintentional releases or of any security/sensitive data types, or confidential information of the Aviation Authority and/or Individuals ("Data Breach") involving Consultant controlled systems such as, but not necessarily limited to, web sites, transmission infrastructure, voice response unit, and retrieval and storage systems. This notification should include, to the extent known, the type of Data Breach, type of data compromised and/or breached, and results of any forensic investigation. To the extent Consultant is responsible for the Data Breach and upon mutual agreement of the parties, Consultant shall be responsible to implement, in coordination with the Aviation Authority, a commercially reasonable Remediation Plan to address and respond to a Data Breach. Such commercially reasonable "Remediation Plan" will include certain administrative requirements associated with addressing and responding to such Data Breach to the extent necessary under the circumstances, and may include but is not necessarily limited to: (i) preparation and mailing or other transmission of legally required notifications, (ii) preparation and mailing or other transmission or communication to impacted Individuals such as may be required by applicable law or regulation; (iii) offering potentially impacted Individuals the opportunity to enroll in a credit monitoring service offered by a vendor of Consultant's choice for a two-year period, or other period as required by applicable law, at no charge to the impacted Individuals; and (iv) payment of applicable reasonable legal, audit, accounting and administrative expenses associated with the investigation, notifications and recovery arising from the Data Breach. The remedies provided for in the Remediation Plan shall be in addition to any other remedies available to the Aviation Authority under this Agreement. The provisions of this Section 18.6 shall survive the expiration or earlier termination of the Agreement.

18.8 IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENTT, PLEASE USE THE LINK TO CONTACT THE AVIATION AUTHORITY'S CUSTODIAN OF PUBLIC RECORDS: http://orlandoairports.net/publicrecords; PHONE NUMBER: (407) 825-2400; AND MAILING ADDRESS: GREATER ORLANDO AVIATION AUTHORITYY, PUBLIC RECORDS, ONE JEFF FUQUA BOULEVARD, ORLANDO, FL 32827. A Consultant with an Aviation Authority Agreement for services, must comply with Florida Statute, Chapter 119.071, specifically to:

18.8.1 Keep and maintain public records that ordinarily and necessarily would be required by the Aviation Authority in order to perform the service.

18.8.2 Upon request from the Aviation Authority's custodian of public records, provide the Aviation Authority with a copy of the requested records or allow the access to public records to be inspected or copied within a reasonable time on the same terms and conditions that the Aviation Authority would provide the records and at a cost that does not exceed the cost provided in Chapter 119.07, Florida Statutes, or as otherwise provided by law.

18.8.3 Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if the Consultant does not transfer the records to the Aviation Authority.

18.8.4 Upon completion of the Agreement, meet all requirements for retaining public records and transfer, at no cost to the Aviation Authority, all public records in possession of the Consultant or keep and maintain public records required by the Aviation Authority to perform the service. If the Consultant transfers all public records to the Aviation Authority upon completion of the Agreement, the Consultant shall, upon termination of the Agreement, destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Consultant keeps and maintains public records upon completion of the Agreement, the Consultant shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Aviation Authority, upon request from the Aviation Authority's custodian of public records, in a format that is compatible with the information technology systems of the Aviation Authority.

18.8.5 If a Consultant does not comply with a public records request, the Aviation Authority shall enforce the contract provisions in accordance with the Agreement.

19. Entire Agreement.

This Agreement constitutes the entire agreement between the parties and shall supersede and replace all prior agreements or understandings, written or oral, relating to the matters set forth herein.

20. Amendment; Waiver.

Except for the Aviation Authority's right to reduce the scope of services as provided in section 1.1 above, this Agreement shall not be amended or modified other than in an amendment writing signed by the parties hereto. The Aviation Authority and Consultant reserve the right to amend this Agreement in writing at any time by such mutually executed amendment. Failure to by any party at any time to enforce any default or right reserved to it or to require the performance of any of the terms, covenants or provisions hereof by the other party at the time designated, shall not be deemed a waiver of any such default or right to which the party is entitled, nor shall it in any way affect the right of the party to enforce such provisions thereafter.

21. Severability.

If any term or provision of this Agreement shall be found to be unenforceable, then, notwithstanding, this Agreement shall remain in full force and effect and such term or provision shall be deemed stricken.

22. Time is of the Essence.

Time is of the essence in the performance of this Agreement.

23. Execution and Counterparts.

To facilitate execution, the parties hereto agree that this Agreement and any Amendments may be executed and tele-copied to the other party and that the execution telecopy shall be binding and enforceable as an original. All counterparts shall collectively constitute a single agreement.

24. Notices.

All notices under this Agreement shall be in writing and shall be given by United States Certified Mail Return Receipt Requested postage prepaid addressed to:

To Consultant: MSL, PA

255 S Orange Avenue, Suite 600

Orlando, FL 32801

Attention: Daniel J. O'Keefe, CPE, MBA, CFE

With copy to: ______________________

____

____

Attention: ______________________

To Aviation Authority: **Greater Orlando Aviation Authority**
One Jeff Fuqua Boulevard
Orlando, Florida 32827-4399
Attention: Chief Executive Officer

The Aviation Authority's Chief Executive Officer, or designee, shall act as the Aviation Authority's agent with respect to the Services to be rendered by Consultant hereunder and shall transmit instructions, receive information, and communicate the Aviation Authority's policies and decisions to Consultant regarding such Services. Either party may change the designee or address for notices by written notice given in accordance with the terms of this Section 24.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year first mentioned above.

"AVIATION AUTHORITY"

By: box SIGN 1V3Q39J4-4Z8L5ZXL

Title: CEO

Date: Sep 18, 2024

"**CONSULTANT"**

By: MSL, P.A.

Title: Shareholder

Date: Sep 13, 2024

APPROVED AS TO FORM AND LEGALITY
For the use and reliance of the Greater Orlando Aviation Authority, only.

Name of Law Firm: RumbergerKirk

By: Daniel J Gerber box SIGN 4WX9Y9Z1-4Z8L5ZXL

Date: Sep 14, 2024

Exhibit "A" – Scope of Services

1.1 Overview of Services

The Consultant shall perform, for and on behalf of the Aviation Authority, auditing and related services requested, including without limitation the following:

a. Annual audit of the Aviation Authority's financial statements will be presented to the Finance Committee each February following the Authority's Fiscal Year End, including the audit of the Aviation Authority's Defined Benefit Retirement Plan and Other Post Employment Benefit Plan.

b. Quarterly reviews of the Aviation Authority's financial statements within 45 days of the Authority's Fiscal Quarterly End.

c. Annual audit of the special-purpose financial statements of the accounts maintained by Hyatt Corporation for the Hyatt Regency Orlando International Airport within 90 days of the Authority's Fiscal Year End.

d. Audit of the Aviation Authority's Defined Contribution Retirement Plan every two years.

e. Other auditing and related services as requested.

1.2 Auditing Standards

a. Auditing standards generally accepted in the United States of America;

b. The standards applicable to financial audits contained in the *Government Auditing Standards,* issued by Comptroller General of the United States;

c. Office of Management and Budget's (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (commonly called "Uniform Guidance");

d. 49 U.S. C. § 47107 (m); *Project Grant Application Approval Conditioned on Assurances About Airport Operations;*

e. 14 CFR Part 158 § 158.67 (c) *Passenger Facility Charge Audit Guide for Public Agencies issued by the Federal Aviation Administration*;

f. The Rules of the Auditor General of the State of Florida; and

g. The Single Audit Act.

h. The services shall result in the issuance of all audit opinions and reports as required by the standards and regulations listed above.

i. The services shall be performed in accordance with the schedule and deadlines set forth in the Aviation Authority's RFP unless otherwise agreed to in writing by the Aviation Authority.

j. Neither the selected Firm nor any person or business entity affiliated with the Firm shall provide any other financial or consulting services to the Aviation Authority during the term of the Agreement that would impair the objectivity and independence of the selected Firm or would depart from the standards and rules listed in Section 2.2.

1.3 Reports

Following the completion of the audit of the fiscal year's financial statements and other engagements, the auditor shall issue the reports, required by auditing standards generally accepted in the United States of America, Government Auditing Standards, CFR 200 Subpart F (Audit Requirements), 14 CFR Part 158 SS 158.67(c) (PFC), Governmental Accounting Standards, Florida Statutes, and Rules of the State of Florida Auditor General.

1.4 Working Paper Retention and Access to Working Papers

a. All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the selected Proposer is notified in writing by the Authority of the need to extend the retention period.

b. The auditor shall make available all original working papers for examination by authorized representatives of Federal and State agencies, the Authority's Chief Financial Officer (CFO) and any other entity to which access has been granted in writing by the Authority's CFO.

c. In addition, the selected Proposer shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

1.5 Support Personnel

Support personnel will be made available by the Aviation Authority to provide assistance, such as identifying locations of required records, gathering needed documentation, and supporting information and such other tasks that will serve to expedite the audit, with the understanding that support personnel must be limited to use in a manner that permits them to effectively perform the day-to-day requirements of their positions.

1.6 Regulation Updates

The selected Proposer shall provide the Aviation Authority's Finance Department with written information relating to regulation changes and its potential impact on the Authority and its operations. Examples would be timely notification of changes proposed or initiated by Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB) or Government Accountability Office (GAO).

1.7 Additional Services

a. If during the contractual period additional services are needed, the selected Proposer may, at the option of the Aviation Authority, be engaged to perform these services. The selected Proposer, shall upon receipt of the written request from the CFO, perform such additional services. All additional work will be documented by engagement memoranda to be approved by the Aviation Authority prior to the performance of any additional services.

b. If during the Agreement period, Additional Services are needed beyond the Scope of Services stated in Section 2, the Consultant may, at the option of the Aviation Authority, be engaged to perform ***these services based on the Negotiated Hourly Rates as listed in Exhibit B of the Executed Agreement.*** All Additional Services shall be documented by engagement memoranda to be approved by the Authority by issuing an Amendment to this Agreement.

1.8 Non-Exclusive Services

This is a non-exclusive Agreement. During the term of this Agreement, and any extensions thereof, the Aviation Authority reserves the right to contract for another provider for similar services as it determines necessary in its sole discretion.

Exhibit "B" – Schedule of Fees

Auditing Services – Year 1 through Year 5

Contract Year 1	**Not-To-Exceed Annual Fixed Fee**
GOAA Year End Audit – FYE 2024 (October 1, 2023 – September 30, 2024)	$165,000.00
Hyatt Year End Audit – FYE 2024 (October 1, 2023 – September 30, 2024)	$39,500.00
Defined Benefit Retirement Plan and other Post Employment Benefit Plan Audits – FYE 2024 (October 1, 2023 – September 30, 2024)	$ 26,000.00
Defined Contribution Plan Audit – CY 2024 (January 1 - December 31, 2024)	$13,000.00
Q1 Quarterly Review – FY 2025 (October 1 - December 31, 2024)	$6,900.00
Q2 Quarterly Review – FY 2025 (January 1 - March 31, 2025)	$6,900.00
Q3 Quarterly Review – FY 2025 (April 1 - June 30, 2025)	$6,900.00
TOTAL CONTRACT YEAR 1	**$264,200.00**

Auditing Services **Contract Year 2**	**Not-To-Exceed Annual Fixed Fee**
GOAA Year End Audit – FYE 2025 (October 1, 2024 - September 30, 2025)	$169,000.00
Hyatt Year End Audit – FYE 2025 (October 1, 2024 - September 30, 2025)	$40,500.00
Defined Benefit Retirement Plan and other Post Employment Benefit Plan Audits – FYE 2025 (October 1, 2024 - September 30, 2025)	$26,650.00
Defined Contribution Plan Audit – CY 2025 (January 1 - December 31, 2025)	$13,325.00
Q1 Quarterly Review – FY 2026 (October 1 - December 31, 2025)	$7,075.00
Q2 Quarterly Review – FY 2026 (January 1 - March 31, 2026)	$7,075.00
Q3 Quarterly Review – FY 2026 (April 1 - June 30, 2026)	$7,075.00
TOTAL CONTRACT YEAR 2	**$270,700.00**

Auditing Services Contract Year 3	Not-To-Exceed Annual Fixed Fee
GOAA Year End Audit – FYE 2026 (October 1, 2025 - September 30, 2026)	$173,500.00
Hyatt Year End Audit – FYE 2026 (October 1, 2025 - September 30, 2026)	$ 41,500.00
Defined Benefit Retirement Plan and other Post Employment Benefit Plan Audits – FYE 2026 (October 1, 2025 - September 30, 2026)	$ 27,300.00
Defined Contribution Plan Audit – CY 2026 (January 1 - December 31, 2026)	$ 13,650.00
Q1 Quarterly Review – FY 2027 (October 1 - December 31, 2026)	$ 7,250.00
Q2 Quarterly Review – FY 2027 (January 1 - March 31, 2027)	$7,250.00
Q3 Quarterly Review – FY 2027 (April 1 - June 30, 2027)	$7,250.00
TOTAL CONTRACT YEAR 3	**$277,700.00**

Auditing Services Contract Year 4	Not-To-Exceed Annual Fixed Fee
GOAA Year End Audit – FYE 2027 (October 1, 2026 - September 30, 2027)	$177,500.00
Hyatt Year End Audit – FYE 2027 (October 1, 2026 - September 30, 2027)	$ 42,500.00
Defined Benefit Retirement Plan and other Post Employment Benefit Plan Audits – FYE 2027 (October 1, 2026 - September 30, 2027)	$27,800.00
Defined Contribution Plan Audit – CY 2027 (January 1 - December 31, 2027)	$14,000.00
Q1 Quarterly Review – FY 2028 (October 1 - December 31, 2027)	$7,430.00
Q2 Quarterly Review – FY 2028 (January 1 - March 31, 2028)	$7,430.00
Q3 Quarterly Review – FY 2028 (April 1 - June 30, 2028)	$7,430.00
TOTAL CONTRACT YEAR 4	**$284,090.00**

Auditing Services Contract Year 5	Not-To-Exceed Annual Fixed Fee
GOAA Year End Audit – FYE 2028 (October 1, 2027 - September 30, 2028)	$182,000.00
Hyatt Year End Audit – FYE 2028 (October 1, 2027 - September 30, 2028)	$43,550.00
Defined Benefit Retirement Plan and other Post Employment Benefit Plan Audits – FYE 2028 (October 1, 2027 - September 30, 2028)	$ 28,500.00
Defined Contribution Plan Audit – CY 2028 (January 1 - December 31, 2028)	$14,350.00
Q1 Quarterly Review – FY 2029 (October 1 - December 31, 2028)	$7,600.00
Q2 Quarterly Review – FY 2029 (January 1 - March 31, 2029)	$7,600.00
Q3 Quarterly Review – FY 2029 (April 1 - June 30, 2029)	$7,600.00
TOTAL CONTRACT YEAR 5	**$291,200.00**
TOTAL FOR FIVE YEARS OF AGREEMENT	**$ 1,387,890.00**

Hourly Rates Engagement Team Members

Contract Year 1	Hourly Rates
Engagement Shareholder	$325.00
Concurring Shareholder	$325.00
Tax Team Shareholder	$325.00
Employee Benefit Shareholder	$325.00
Hospitality Team Shareholder	$325.00
IT Risk Assurance Manager	$290.00
Engagement Manager	$ 290.00
Single Audit and PFC Manager	$ 275.00
Engagement Team Manager	$275.00
Staff Accountants	$155.00

Contract Year 2	Hourly Rates:
Engagement Shareholder	$325.00
Concurring Shareholder	$325.00
Tax Team Shareholder	$325.00
Employee Benefit Shareholder	$325.00
Hospitality Team Shareholder	$325.00
IT Risk Assurance Manager	$290.00
Engagement Manager	$ 290.00
Single Audit and PFC Manager	$ 275.00
Engagement Team Manager	$275.00
Staff Accountants	$155.00
Contract Year 3	**Hourly Rates**
Engagement Shareholder	$330.00
Concurring Shareholder	$330.00
Tax Team Shareholder	$330.00
Employee Benefit Shareholder	$330.00
Hospitality Team Shareholder	$ 330.00
IT Risk Assurance Manager	$295.00
Engagement Manager	$295.00
Single Audit and PFC Manager	$280.00
Engagement Team Manager	$280.00
Staff Accountants	$160.00

Contract Year 4	Hourly Rates
Engagement Shareholder	$330.00
Concurring Shareholder	$330.00
Tax Team Shareholder	$330.00
Employee Benefit Shareholder	$330.00
Hospitality Team Shareholder	$ 330.00
IT Risk Assurance Manager	$295.00
Engagement Manager	$295.00
Single Audit and PFC Manager	$280.00
Engagement Team Manager	$280.00
Staff Accountants	$160.00

Contract Year 5	Hourly Rates
Engagement Shareholder	$335.00
Concurring Shareholder	$335.00
Tax Team Shareholder	$ 335.00
Employee Benefit Shareholder	$335.00
Hospitality Team Shareholder	$335.00
IT Risk Assurance Manager	$ 300.00
Engagement Manager	$300.00
Single Audit and PFC Manager	$285.00
Engagement Team Manager	$285.00
Staff Accountants	$165.00

Exhibit "C" Nongovernmental Entity Declaration

GREATER ORLANDO AVIATION AUTHORITY

Nongovernmental Entity Declaration Regarding the Use of Coercion for Labor and Services

Nongovernmental Entity's Name: MSL, P.A.

Nongovernmental Entity's FEIN: [redacted]

Authorized Officer or
Representative Name and Title: Daniel O'Keefe Shareholder

Nongovernmental Entity's Address: 255 S Orange Ave, Suite 600

City: Orlando State: Florida ZIP: 32801

Phone Number: 407-740-5400 Email Address: dokeefe@mslcpa.com

Section 787.06(13), Florida Statutes, requires all nongovernmental entities executing, renewing, or extending a contract with a governmental entity, as defined in section 287.138(1), Florida Statutes, to provide an affidavit signed by an officer or a representative of the nongovernmental entity under penalty of perjury that the nongovernmental entity does not use coercion for labor or services as defined in that statute. The Greater Orlando Aviation Authority is a governmental entity as defined by and for purposes of section 787.06(13).

The nongovernmental entity identified above does not, pursuant to section 787.06(2)(a):

- Use or threaten to use physical force against any person;
- Restrain, isolate, or confine, or threaten to restrain, isolate, or confine any person without lawful authority and against her or his will;
- Use lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt, the length and nature of the labor or services are not respectively limited and defined;
- Destroy, conceal, remove, confiscate, withhold, or possess any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
- Cause or threaten to cause financial harm to any person;
- Entice or lure any person by fraud or deceit; or
- Provide a controlled substance as outlined in Schedule I or Schedule II of section 893.03, Florida Statutes, to any person for the purpose of exploitation of that person.

Under penalties of perjury, I declare that I have read the foregoing statement and that the facts stated in it are true.

By: : Daniel O'Keefe
box SIGN 13JJQ67R-4Z8L5ZXL

Authorized Officer or Representative for Nongovernmental Entity

Print Name and Title: : Daniel O'Keefe Shareholder

Date: Sep 13, 2024

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 9/6/2024

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

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

PRODUCER
Affinity Insurance Services, Inc.
1100 Virginia Drive, Suite 250
Fort Washington, PA 19034

www.affinitycommercialsolutions.com 0G37135

CONTACT NAME: Affinity Insurance Services, Inc.
PHONE (A/C, No, Ext): 866-854-1782 **FAX (A/C, No):** 800-567-4028
E-MAIL ADDRESS: acs@aon.com

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A :	Hartford Underwriters Insurance Company	30104
INSURER B :	Travelers Indemnity Co of America	25666
INSURER C :		
INSURER D :		
INSURER E :		
INSURER F :		

INSURED
MSL, P.A.
MSL CPAs & Advisors
255 S Orange Ave, Ste 600
Orlando FL 32801

COVERAGES **CERTIFICATE NUMBER:** 81807318 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	✓ COMMERCIAL GENERAL LIABILITY	✓		39SBMBB5A1W	12/15/2023	12/15/2024	EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE ✓ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 1,000,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	POLICY ✓ PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY	✓		39SBMBB5A1W	12/15/2023	12/15/2024	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY; SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	✓ HIRED AUTOS ONLY; ✓ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	✓ UMBRELLA LIAB ✓ OCCUR			39SBMBB5A1W	12/15/2023	12/15/2024	EACH OCCURRENCE	$ 5,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$ 5,000,000
	DED ✓ RETENTION $ 10,000							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N			UB-2W981842	3/1/2024	3/1/2025	✓ PER STATUTE / OTH-ER	
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N / A					E.L. EACH ACCIDENT	$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

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

Certificate Holder is included as Additional Insured, Designated Organization, as respects General Liability and Auto Liability, when required by written contract.30 Days' Notice of Cancellation, except 10 days for Non-Payment of Premium, applies to General Liability and Auto Liability.

CERTIFICATE HOLDER

Greater Orlando Aviation Authority
Procurement Department
5855 Cargo Road
Orlando FL 32827

CANCELLATION

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

AUTHORIZED REPRESENTATIVE
Debra Weed
Debra Weed

CERTIFICATE OF LIABILITY INSURANCE

ACORD®

DATE (MM/DD/YYYY): 09/06/2024

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

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

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

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY / PRO-JECT / LOC OTHER:						EACH OCCURRENCE	$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
							GENERAL AGGREGATE	$
							PRODUCTS - COMP/OP AGG	$
								$
	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR **EXCESS LIAB** / CLAIMS-MADE DED / RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					PER STATUTE / OTH-ER	
							E.L. EACH ACCIDENT	$
							E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Liability			APL-188063463	07/31/2024	07/31/2025	Per Claim / Aggregate Limit	$1,000,000 $1,000,000 Limits shown are as requested. SIR applies per terms and conditions.

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

CERTIFICATE HOLDER	CANCELLATION
Greater Orlando Aviation Authority Procurement Department 5855 Cargo Road Orlando, FL 32827	**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.** AUTHORIZED REPRESENTATIVE Gretchen McCole

AWARDED PROPOSER'S CONTACT INFORMATION

Please include a W-9 form, signed and dated within the current calendar year with this document.

Legal Company Name:	MSL, P.A.

(Must match 1099 Form)

Purchase Order Address:

Address:	255 S Orange Ave, Suite 600				
City:	Orlando	State:	Florida	Zip Code:	32801
Zip Code:	32801				
Phone Number:	407-740-5400				
Fax Number:	407-740-0012				
E-mail:	jknopp@mslcpa.com; dokeefe@mslcpa.com				

Remit To Address (must match printed invoice address**):**

Address:	255 S Orange Ave, Suite 600				
City:	Orlando	State:	Florida	Zip Code:	32801
Zip Code:	32801				
Phone Number:	407-740-5400				
Fax Number:	407-740-0012				
E-mail:	jknopp@mslcpa.com; dokeefe@mslcpa.com				

1099-Corporate Address:

Address:	255 S Orange Ave, Suite 600				
City:	Orlando	State:	Florida	Zip Code:	32801
Zip Code:	32801				
Phone Number:	407-740-5400				
Fax Number:	407-740-0012				
E-mail:	jknopp@mslcpa.com; dokeefe@mslcpa.com				

Local Contact Person
(select where you would like Correspondence and Amendments to be mailed):

Address:	255 S Orange Ave, Suite 600				
City:	Orlando	State:	Florida	Zip Code:	32801
Zip Code:	32801				
Phone Number:	407-740-5400				
Fax Number:	407-740-0012				
E-mail:	jknopp@mslcpa.com; dokeefe@mslcpa.com				

☐ Mail Documents

Corporate Contact Person
(select where you would like Correspondence and Amendments to be mailed):

Address:	255 S Orange Ave, Suite 600				
City:	Orlando	State:	Florida	Zip Code:	32801
Zip Code:	32801				
Phone Number:	407-740-5400				
Fax Number:	407-740-0012				
E-mail:	jknopp@mslcpa.com; dokeefe@mslcpa.com				

☐ Mail Documents

Insurance Contact Person
(This is your Company's in-house Insurance Contact.)

Address:	255 S Orange Ave, Suite 600				
City:	Orlando	State:	Florida	Zip Code:	32801
Zip Code:	32801				
Phone Number:	407-740-5400				
Fax Number:	407-740-0012				
E-mail:	jknopp@mslcpa.com; dokeefe@mslcpa.com				

Table of Contents

GREATER ORLANDO AVIATION AUTHORITY

REQUEST FOR PROPOSAL (RFP)

24-106-RFP-PS

Audit Services

Solicitation documents are available from the Greater Orlando Aviation Authority's Procurement Services Department's e-Procurement Platform:

https://procurement.opengov.com/portal/goaa

Search under Projects for: Audit Services

The Aviation Authority's Procurement Department has transitioned to an E-Procurement Platform, OpenGov. Solicitations are posted within OpenGov and electronic responses will be accepted via the e-Procurement Portal.

To get started, click here to sign up. You will receive an email to activate your account. For more information about how to register, please see our help file here.

Registration and Notification of Solicitations

THERE IS NO COST FOR VENDORS TO REGISTER WITH OpenGov

Receiving Electronic Responses to Solicitations

To successfully submit a response to a Solicitation, Vendors are required to submit their electronic response via OpenGov - https://procurement.opengov.com/portal/goaa. Mailed, faxed, emailed, and hand delivered submissions will not be accepted. Responses will only be accepted via OpenGov. By way of the e-Procurement Portal, responses will be locked and digitally encrypted until the submission deadline passes.

Americans with Disabilities Act

The Greater Orlando Aviation Authority does not discriminate upon the basis of any individual's disability status. Anyone requiring reasonable accommodations as provided for the Americans with Disabilities Act (ADA) or Section 86.26, Florida Statutes, should contact the Aviation Authority's ADA Coordinator at 407-825-2006 as soon as possible, at least one full business day prior to any scheduled meeting.

Responsible Vendor Determination

Respondent is hereby notified that Section 287.05701, Florida Statutes, requires that the Aviation Authority may not request documentation of or consider a vendor's social, political, or ideological interests when determining if the vendor is a responsible vendor.

Nongovernmental Entity Declaration Regarding the Use of Coercion for Labor and Services

Section 787.06(13), Florida Statutes, requires all nongovernmental entities executing, renewing, or extending a contract with a governmental entity, as defined in section 287.138(1), Florida Statutes, to provide an affidavit signed by an officer or a representative of the nongovernmental entity under penalty of perjury that the nongovernmental entity does not use coercion for labor or services as defined in that statute. The Greater Orlando Aviation Authority is a governmental entity as defined by and for purposes of section 787.06(13). **Consultant shall complete the attached affidavit "Exhibit C" Nongovernmental Entity Declaration Regarding the Use of Coercion for Labor and Services.**

1.0 GENERAL INFORMATION

1.1 Tentative Schedule

Release Date	March 28, 2024
Deadline Submission of Questions (5:00 pm Eastern Time)	April 9, 2024
Release of Addendum, if any	April 16, 2024
Deadline to submit Proposals (by 11:00 AM Eastern Time)	April 23, 2024
Tentative Audit Committee *	May 15, 2024
Interviews, if necessary*	May 22, 2024
Tentative Recommendation to the Aviation Authority Board	June 19, 2024

**Sunshine Meeting schedules are posted weekly on the Aviation Authority website.*

1.2 Intent and Purpose

a. The Greater Orlando Aviation Authority (Aviation Authority) is soliciting interested parties to perform auditing services for the Aviation Authority. The Aviation Authority intends to select the Proposer that it deems to be the most highly qualified to perform the required services after considering the evaluation criteria, in its exclusive discretion. The selected Proposer shall perform, for and on behalf of the Aviation Authority, auditing and related services requested

b. The Agreement period, if an Agreement is awarded following the Solicitation process, will be for a three year term, with two renewal options of one-year each subject to mutual agreement, with the initial service to commence on or about September 1, 2024. The agreement between the successful Respondent and the Aviation Authority will be non-exclusive.

c. The Aviation Authority has established a combined Small Business Participation Goal of 17% for Minority and Women Business Enterprise, Local Developing Business, and/or Veteran Business Enterprise.

1.3 Solicitation Information

a. Sealed electronic responses will be received for this solicitation through the Greater Orlando Aviation Authority e-Procurement Portal located at https://procurement.opengov.com/portal/goaa. By way of the e-Procurement Portal, responses will be locked and digitally encrypted until the submission deadline passes.

b. Responses submitted by hard copy, e-mail, telephone or **fax shall not be accepted.** Responses submitted outside of the designated electronic submission portal shall be rejected as non-responsive regardless of where received.

c. **The Aviation Authority shall not be responsible for late responses caused by any occurrence, including as a result of a technology issue**

experienced by proposer. All responses delayed due to technology or other issues will still be considered late and shall not be accepted; provided that the Aviation Authority may grant an extension for technology issues experienced by the e-Procurement Portal that, in the exclusive discretion of the Aviation Authority, has a material adverse impact on the ability of multiple Respondents to timely submit a proposal.

d. The time/date stamp clock located in the electronic submittal portal shall serve as the official authority to determine lateness of any response.

1.4 Submitting Questions and Receiving Responses

Respondents shall submit all inquiries regarding this Solicitation via the e-Procurement Portal, https://procurement.opengov.com/portal/goaa. Please note the deadline for submitting inquiries. All answers to inquiries will be posted on the Aviation Authority e-Procurement Platform. Respondents **may also click "Follow" on this Solicitation to receive an email notification when answers are posted.** It is the responsibility of the Respondent to check the website for answers to inquiries.

a. If a Virtual and/or Pre-Solicitation Conference is held, please see the Cover Page of this solicitation for the location, date, and time. Attendance is not mandatory but is highly encouraged. Bidders are expected to be familiar with the Solicitation Documents.

b. If the Purchasing Department determines that it is necessary to change the dates or times prior to the due date, the change will be announced and posted on the e-Procurement Portal.

c. All prospective Respondents shall thoroughly examine and become familiar with the Solicitation package and carefully note the items, which must be submitted with the Solicitation as detailed in **Section 4, Response Submittals**.

d. Submission of a Response shall constitute an acknowledgment that the Respondent has read and understands the Solicitation Documents. The failure or neglect of a Respondent to receive or examine any Solicitation Document shall in no way relieve it from any obligations under its Response or the Contract. No claim for additional compensation will be allowed which is based upon a lack of knowledge or understanding of any of the Contract Documents or the scope of work.

e. **Unless otherwise noted, Respondents shall submit *one Response only*.**

1.5 Communications; Questions Regarding Specifications or Response Process

a. All communication and contact regarding this solicitation shall be made via the e-Procurement Portal, https://procurement.opengov.com/portal/goaa.

b. Any official communication from a Respondent during the Solicitation process should be submitted in writing to the Aviation Authority as directed during the Proposal process. A copy of the Administration Policies (Sections 180.01 and 180.03) are available upon request from the Manager of Board Services.

c. In accordance with the above-referenced policies, any communication directly or indirectly to seek to encourage any specific result in connection with an Aviation Authority selecting process, including but not limited to, written communications, any and all forms of electronic communications or messaging, including social media, oral communications either in person or by telephone, initiated by a Proposer or through a lobbyist, agent or third person, to any Aviation Authority staff and/or Committee/Board member who is a member of any committee constituted for the purposes of ranking Solicitations, making recommendations or making an award, is prohibited from the time that the Solicitation is released to the time that the award is made.

1.6 Lobbying Statement

All firms are hereby placed on notice the Aviation Authority Board and staff shall not be contacted about this Response. Firms and their agents are hereby placed on notice that they are not to contact members of the Aviation Authority staff and/or Committee/Board member (with the exception of designated Purchasing Agent). Public meetings and public deliberations of the Selection Committee are the only acceptable forum for the discussion of merits of products/services requested by the Request for Response; and written correspondence concerning Solicitation's may be submitted to the Purchasing Department. An appropriate official or employee of the Aviation Authority may initiate communication with a Respondent in order to obtain information or clarification needed to develop a proper and accurate evaluation of the Solicitation. Any official communication from a Respondent during the Solicitation process should be submitted in writing to the Greater Orlando Aviation Authority, GOAA Annex Building, Purchasing Department, 5855 Cargo Road, Orlando, FL 32827-4399 or via the e-Procurement Platform as directed during the Solicitation process. A copy of the Administration Policies (Sections 180.01 and 180.03) are available upon request from the Chief Administrative Officer. Failure to adhere to these requirements could result in Board action to disqualify your firm from consideration of award.

Respondents to this Solicitation or persons acting on their behalf may not contact, between the release of the solicitation and the end of the seventy-two (72) hour period following the agency posting the notice of intended award, excluding Saturdays, Sundays, and state holidays, any employee or officer of the executive or legislative branch concerning any aspect of this solicitation, except in writing to the procurement officer or as provided in the solicitation documents. Violation of this provision may be grounds for rejecting a response. (F.S. 287.057 (23))

1.7 Exceptions to Terms and Conditions within the Solicitation

If the Respondent desires to take exception(s) to any portion of the terms and conditions of this Solicitation, the exception(s) must be taken during the question and answer period, and response will be included in an Addendum. Exceptions noted within the response submittal will cause the response to be deemed non-responsive. Respondents shall not substitute entire agreements or sets of terms and conditions but discuss separately each term or condition that they take exception to or desire to change.

1.8 Withdrawal of Responses

No Response may be withdrawn after the scheduled Response opening time for a period of 120 days. Any Respondent withdrawing or attempting to withdraw its Response prior to the expiration of the 120 day period shall be obligated to reimburse the Aviation Authority for all its costs incurred in connection with such withdrawal or attempted withdrawal including, without limitation, any increased costs for procuring the goods or services from another Respondent or all costs of advertising and re-procuring the goods or services, and all attorneys' fees, in addition to payment of the Aviation Authority's other damages. A Respondent's submission shall be deemed the Respondent's acknowledgment of an agreement to the provisions of this Section.

1.9 Waiver and/or Rejection of Irregular Request for Responses

The Aviation Authority reserves the right to waive informalities or irregularities in any Responses, to reject any or all Responses in whole or in part, with or without cause, and to accept that Response, if any, which in its judgment is deemed to be responsible and responsive, and in its sole discretion is deemed the most advantageous to the Aviation Authority to perform the required services after considering the evaluation criteria.

1.10 Notice of Intent to Award Agreement

Unless all Responses are rejected by the Aviation Authority, a Notice of Intent to Award is anticipated to be provided within 120 days from the opening of Responses to the responsible and responsive Respondent submitting the Response deemed to be most advantageous to the Aviation Authority, all factors being considered. For all procurements, the Aviation Authority reserves the right to reject any or all Responses and to cancel the procurement or to solicit new Responses. The Aviation Authority intends, but is not obligated, to enter into a non-exclusive agreement with the highest ranked Respondent to perform the required Services described herein. The Aviation Authority reserves its right to award any or all of the advertised services subject to the availability of funding.

1.11 Public Meetings/Public Records

Please be aware that all meetings of the Aviation Authority's Board are duly noticed public meetings and all documents submitted to the Aviation Authority as a part of or in connection with a Response will constitute public records under Florida law regardless of any person's claim that proprietary or trade secret information is contained therein.

1.12 Independent Consultant Status and Compliance with the Immigration Reform and Control Act

Respondent is and shall remain an independent Consultant and is neither agent, employee, partner, nor joint venture of Aviation Authority. Respondent acknowledges that it is responsible for complying with the provisions of the Immigration Reform and Control Act of 1986 located at 8 U.S.C. 1324, et seq. and regulations relating thereto, as either may be amended from time to time. Failure to comply with the above provisions shall be considered a material breach of the Agreement.

1.13 Code of Ethics and Business Conduct Policy

The Aviation Authority has adopted a Code of Ethics and Business Conduct Policy (Section 204.01) which addresses, the obligation of the Aviation Authority's Board members and employees to follow the Florida Statutes in reference to these issues. This includes, but is not limited to, the obligations of the Aviation Authority's Board members and employees with respect to having an interest in business entities, outside employment, gratuities, divulgence of information, unauthorized compensation and acceptance of gifts. Please be aware that any violation of this policy by a Respondent and/or any attempt to influence an Aviation Authority Board member or employee to violate the policy is sufficient cause for the denial of the right of the Respondent to Response on any Contract or sell any materials, supplies, equipment, or services to the Aviation Authority for a period of time that is determined by the Chief Executive Officer. A copy of this policy is available upon request from the Chief Administrative Officer.

1.14 Proprietary Information

a. In accordance with Chapter 119 of the Florida Statutes (Public Records Law) and except as may be provided by other applicable State and Federal Law, all Respondents should be aware that the Solicitation and the responses thereto are public records. However, the Respondents are requested to identify specifically any information contained in their Response, which they believe to be exempt from disclosure, citing specifically the applicable exempting law. The Aviation Authority will consider a Respondent's opinions regarding the applicability of Chapter 119, Florida Statutes, but shall not be obligated to concur in such opinions.

b. All information and documents received from Respondents in response to this Solicitation will become the property of the Aviation Authority, will not be returned to the Respondents, and will be incorporated in the final Agreement in the event of Agreement award, with the exception of any financial information exempt from the Public Records Laws. Any work product produced as part of the Agreement will become the exclusive property of the Aviation Authority.

2.0 SCOPE OF SERVICES

2.1 Overview of Services

The selected Proposer shall perform, for and on behalf of the Aviation Authority, auditing and related services requested, including without limitation the following:

a. Annual audit of the Aviation Authority's financial statements will be presented to the Finance Committee each February following the Authority's Fiscal Year End, including the audit of the Aviation Authority's Defined Benefit Retirement Plan and Other Post Employment Benefit Plan.

b. Quarterly reviews of the Aviation Authority's financial statements within 45 days of the Authority's Fiscal Quarterly End.

c. Annual audit of the special-purpose financial statements of the accounts maintained by Hyatt Corporation for the Hyatt Regency Orlando International Airport within 90 days of the Authority's Fiscal Year End.

d. Audit of the Aviation Authority's Defined Contribution Retirement Plan every two years.

e. Other auditing and related services as requested.

2.2 Auditing Standards

a. Auditing standards generally accepted in the United States of America;

b. The standards applicable to financial audits contained in the *Government Auditing Standards,* issued by Comptroller General of the United States;

c. Office of Management and Budget's (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (commonly called "Uniform Guidance");

d. 49 U.S. C. § 47107 (m); *Project Grant Application Approval Conditioned on Assurances About Airport Operations;*

e. 14 CFR Part 158 § 158.67 (c) *Passenger Facility Charge Audit Guide for Public Agencies issued by the Federal Aviation Administration*;

f. The Rules of the Auditor General of the State of Florida; and

g. The Single Audit Act.

h. The services shall result in the issuance of all audit opinions and reports as required by the standards and regulations listed above.

i. The services shall be performed in accordance with the schedule and deadlines set forth in the Aviation Authority's RFP unless otherwise agreed to in writing by the Aviation Authority.

j. Neither the selected Firm nor any person or business entity affiliated with the Firm shall provide any other financial or consulting services to the Aviation Authority during the term of the Agreement that would impair the objectivity and independence of the selected Firm or would depart from the standards and rules listed in Section 2.2.

2.3 Reports

Following the completion of the audit of the fiscal year's financial statements and other engagements, the auditor shall issue the reports, required by auditing standards generally accepted in the United States of America, Government Auditing Standards, CFR 200 Subpart F (Audit Requirements), 14 CFR Part 158 SS 158.67(c) (PFC), Governmental Accounting Standards, Florida Statutes, and Rules of the State of Florida Auditor General.

2.4 Working Paper Retention and Access to Working Papers

a. All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the selected Proposer is notified in writing by the Authority of the need to extend the retention period.

b. The auditor shall make available all original working papers for examination by authorized representatives of Federal and State agencies, the Authority's Chief Financial Officer (CFO) and any other entity to which access has been granted in writing by the Authority's CFO.

c. In addition, the selected Proposer shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

2.5 Support Personnel

Support personnel will be made available by the Aviation Authority to provide assistance, such as identifying locations of required records, gathering needed documentation, and supporting information and such other tasks that will serve to expedite the audit, with the understanding that support personnel must be limited to use in a manner that permits them to effectively perform the day-to-day requirements of their positions.

2.6 Regulation Updates

The selected Proposer shall provide the Aviation Authority's Finance Department with written information relating to regulation changes and its potential impact on the Authority and its operations. Examples would be timely notification of changes proposed or initiated by Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB) or Government Accountability Office (GAO).

2.7 Additional Services

a. If during the contractual period additional services are needed, the selected Proposer may, at the option of the Aviation Authority, be engaged to perform these services. The selected Proposer, shall upon receipt of the written request from the CFO, perform such additional services. All additional work will be documented by engagement memoranda to be approved by the Aviation Authority prior to the performance of any additional services.

b. If during the Agreement period, Additional Services are needed beyond the Scope of Services stated in Section 2, the Consultant may, at the option of the Aviation Authority, be engaged to perform ***these services based on the Negotiated Hourly Rates as listed in Exhibit B of the Executed Agreement.*** All Additional Services shall be documented by engagement memoranda to be approved by the Authority by issuing an Amendment to this Agreement.

2.8 Non-Exclusive Services

This is a non-exclusive Agreement. During the term of this Agreement, and any extensions thereof, the Aviation Authority reserves the right to contract for another provider for similar services as it determines necessary in its sole discretion.

The remainder of this page is intentionally blank.

3.0 RESPONSE REQUIREMENTS

3.1 Respondent’s Minimum Requirements

Respondents must meet the following minimum requirements to be considered for the award of the contract. Respondents will address each requirement specifically in their Response. Each Respondent must acknowledge on company letterhead and provide written documentation that their firm meets the Requirements.

a. Respondent must be registered, qualified and licensed to do business in the State of Florida. Provide a copy of such registration, qualification and/or license to the Aviation Authority with the Response submission.

b. Respondent must certify with its Response the Respondent is a Certified Public Accounting firm in accordance with Section 473.309, Florida Statutes, and is currently licensed under Section 473.3101, Florida Statutes.

c. Respondent must certify with its Response that the Respondent’s assigned key professional staff are properly licensed Certified Public Accountants in the State of Florida. Proposer shall provide a copy of such license(s) to the Authority with its Proposal Submittal.

d. Respondent must certify in writing with its response that the Respondent is qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

e. Respondent must provide an affirmative statement that it is independent of the Aviation Authority as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office’s Government Auditing Standards.

f. Respondent has met the combined Small Business Participation Goal of 17% for a Minority and Women Business Enterprise, Local Developing Business, and/or Veteran Business Enterprise.

g. Respondent shall affirm their willingness to execute an agreement substantially in the form attached hereto as Exhibit 1 - Form of Professional Services Agreement.

h. Return of Required Response Forms to include Proof of Insurance.

1. **Response Forms to be turned in to the Aviation Authority**

   The Response forms shall be downloaded and completed and uploaded and signed by the Respondent’s duly authorized representative. Failure to return the forms may cause the Response to be deemed as non-responsive.

2. **Proof of Insurance**

The submittal shall contain proof of insurability issued by a company currently authorized to do business in the State of Florida and with an A.M. Best Company rating of at least B+ and a Financial Size Category of "Class VI" or higher according to the most current edition of AM Best Rating for the required insurance(s) listed in Section 3.4 Insurance Requirements.

3.2 Evaluation of Submittals

a. Respondent(s) must meet the requirements as stated in Section 3.1 and demonstrate the capability required to provide the services described in Section 2.0 Scope of Services.

b. Responses will be evaluated using the following criteria:

EVALUATION CRITERIA	
CATEGORY	**POINTS**
Experience and Qualifications of Respondent; Successful Completion of Similar Projects and	30
Knowledge and Experience of Key Individuals and Team	30
Approach and Methodology: Ability to provide the requested services; Transition Plan	20
References.	10
Additional Requirements of the Response (Prior or Pending Convictions, Indictments, Investigations, Claims, and MWBE Participation Plan).	10
TOTAL	100

c. The Aviation Authority, in its sole discretion, may award the Contract to the responsible and responsive Respondent submitting the Response, which is deemed the most advantageous to the Aviation Authority, price and other factors being considered.

d. The Aviation Authority reserves the right to solicit from available sources relevant information concerning a Respondent's past performance and may consider such information in its evaluation and selection of Respondents.

3.3 Selection Process

a. Responses to this Solicitation will be evaluated by the Audit Committee (Committee) based upon the Evaluation Criteria per Section 3.2 and as supported by the Respondent has provided all required information per Section 4.0 Response

Submission Requirements. The recommendation of the Committee will be considered by the Aviation Authority Board for award.

b. The Committee will evaluate the responses and may, at its discretion, invite one or more of the Respondents that appear to be the most advantageous to the Aviation Authority to perform the requested services to present/interview with the Committee. The purpose of such an interview would be to allow Respondents to elaborate upon their Response before a recommendation for ranking of the Responses is made. Interviews, along with the written Response will become part of the Respondent's response to be evaluated by the Committee.

c. The Committee, at its discretion, may conduct a presentation and interview session with each of the short-listed Respondents. Following presentations/interviews, or in the event Committee determines that presentations/interviews are not necessary, the Committee shall make a final ranking and select in order of preference, in order to make a recommendation to the Aviation Authority's Board, the responsible, responsive, and in its sole discretion, most advantageous to the Aviation Authority to perform the requested services.

d. After the Aviation Authority Board has established and approved the final rankings, negotiations with the highest ranked firms will be initiated. If any of those negotiations are unsuccessful, the Aviation Authority may open negotiations with the next ranked firm, etc. until the successful completion of negotiations and execution of a contract. The Aviation Authority reserves the right to re-open negotiations with any of the highest ranked firms, at its discretion.

e. The Aviation Authority shall have the right, but not the obligation, to award all or any portion of the services. The extent and scope of the Services, along with the fees for such services, will be subject to final approval by the Aviation Authority. The Aviation Authority intends, but is not obligated, to enter into a non-exclusive agreement with the highest ranked Respondent to perform the required Services described herein. The Aviation Authority reserves its right to award any or all of the advertised services subject to the availability of funding.

f. The Aviation Authority reserves the right to waive any informality in the Solicitations, to reject any or all Solicitations, and to re-advertise or elect not to proceed with the services for any reason.

g. All recommendations and decisions regarding award of the services shall be made at open public meetings in accordance with the requirements of Florida Statute 286.011, and all interested parties are invited to attend such meetings. The meetings of the PC and Aviation Authority Board are public meetings.

h. All parties desiring information regarding the award of the Contract may visit https://orlandoairports.net/

3.4 Insurance Requirements

At its sole expense, the Consultant shall maintain the following insurance during the term of this Agreement, including any extensions or renewals and such insurance will apply to Consultant, its employees, agents, and subcontractors.

a. **General Liability and Automobile Liability**:

1. **Commercial General Liability** insurance covering any and all claims for property damage and bodily injury (including death) and including, but not limited to premises, products and completed operations, and contractual liability for Consultant's covenants, with a limit of liability not less than One Million Dollars ($1,000,000) per occurrence; and

2. **Automobile liability insurance** covering each motor vehicle, including but not limited to owned, non-owned, or hired, used in conjunction with providing Services on Authority property resulting in property damage or bodily injury, including death with a limit of not less than Three Hundred Thousand Dollars ($300,000) combined single limit per accident;

b. **Additional Insured Endorsement**. Such above referenced liability insurance shall name Authority and the City and their members (including, without limitation, members of the Authority's Board and the City's Council and members of the citizens' advisory committees of each), officers, employees, and agents as additional insureds.

c. **Workers' Compensation and Employer's Liability**. The following insurance shall apply to all Consultant's employees who will be engaged on Authority property in the performances of Services in this Agreement: (i) workers' compensation insurance with statutory limits in accordance with Florida law, and (ii) employer's liability insurance policy limits not be less than $100,000 for each accident, $100,000 for disease each employee and $500,000 for disease policy limit. If the Consultant is self-insured, the Consultant shall provide proof of self-insurance and authorization to self-insure as required by applicable Florida laws and regulations.

d. **Professional Services / Errors & Omissions Liability Insurance.** Insurance covering Consultant for claims, losses and expenses resulting from wrongful acts or omissions committed in the performance of, or failure to perform, all Services under this Agreement with limits not less than One Million Dollars ($1,000,000) per claim.

e. **Other Insurance Requirements**. Consultant agrees to the following as it relates to all above required insurance:

1. **Self-Insured Retention and Deductibles.** Consultant's insurance policies shall not be subject to a self-insured retention or deductible exceeding $10,000, if the value of the Contract is less than $1,000,000, and not be subject to a self-insured retention or deductible exceeding $100,000, if the Contract is $1,000,000 or more, unless approved by the Authority's Chief Executive Officer. The above deductible limits may be exceeded if the Consultant's insurer is required to pay claims from the first dollar at 100% of the claim value without any requirement that Consultant pay the deductible prior to its insurer's payment of the claim.

2. Insurance policies shall be primary insurance and not contributory to any other valid insurance the Aviation Authority may possess, and that any other insurance the Aviation Authority does possess shall be considered excess insurance only.

3. Insurance shall be carried with an insurance company or companies with a financial stability rating by A.M. Best of B+ VI or better and said policies shall be in a form acceptable to the Aviation Authority.

4. Any liability insurance maintained by Consultant written on a claims-made form basis will maintain coverage for two (2) years to cover claims made after the Consultant has concluded its services to the Aviation Authority.

5. All insurance required for this Contract shall contain a waiver of subrogation clause, as allowed by law, in favor of the Aviation Authority and the City of Orlando.

6. A properly completed and executed Certificate of Insurance on a form provided or approved by the Aviation Authority (such as a current ACORD form) evidencing the insurance coverages required by this Section shall be furnished to the Aviation Authority upon the Notice of Intent to Award of contract or prior to any start of services, whichever comes first, and each renewal thereafter during the term of this Agreement and its renewal/extension. Consultant acknowledges that any acceptance of Certificate of Insurance by the Aviation Authority does not waive any obligations herein this Agreement.

7. The Aviation Authority is currently contracted with a third party for the management of all insurance certificates related to the Aviation Authority Contracts. Consultants who enter into a Contract with the Aviation Authority will be contacted directly by the third party vendor for insurance certificates and related matters such as expired certificates. An introductory letter will be sent instructing each Consultant of the proper procedures for processing updated insurance certificates as well as any other insurance related matter that may arise over the term of the Contract. Consultants will respond as

directed in the introductory letter as well as any further instructions they may receive.

8. The Consultant shall provide the Aviation Authority immediate written notice of any adverse material change to the Consultant's required insurance coverage. For purposes of this Insurance Section, an "adverse material change" shall mean any reduction in the limits of the insurer's liability, any reduction of any insurance coverage, or any increase in the Consultant's self-insured retention and any non-renewal or cancellation of required insurance.

9. If any insurance coverage is canceled or reduced, Consultant shall, within forty-eight (48) hours remit to the Aviation Authority a Certificate of Insurance showing that the required insurance has been reinstated or replaced by another insurance company or companies acceptable to the Aviation Authority. If Consultant fails to obtain or have such insurance reinstated, Aviation Authority may, if it so elects, and without waiving any other remedy it may have against Consultant, immediately terminate this Contract upon written notice to Consultant.

10. The Aviation Authority's Chief Executive Officer shall have the right to alter the monetary limits or coverages herein specified from time to time during the term of this Contract, and Consultant shall comply with all reasonable requests of the Chief Executive Officer with respect thereto.

3.5 Small Business Program

The Aviation Authority encourages the participation of small businesses on contracts considered for award. To that extend the Aviation Authority has established the following goal(s) as stated in the table below:

Small Business Participation Goal(s)
MWBE / LDB / VBE Goal
17%

a. It is the policy of the Aviation Authority that MWBE/LDB/VBE(s) shall have the maximum opportunity to participate in the purchase of goods and services, and the Aviation Authority has established the MWBE/LDB/VBE(s) Participation Program to implement this policy. This participation can take the form of purchasing Contracts, subcontracts, joint ventures or similar arrangements.

b. The Response will be considered non-responsive to the Solicitation and rejected if the Respondent fails to demonstrate, to the reasonable satisfaction of the Aviation Authority, as required by the MWBE/LDB/VBEs policy, that the

Respondent has met or has made a good faith effort to meet the established MWBE/LDB/VBEs goal.

c. Respondents including MWBE/LDB/VBE(s), shall meet the MWBE participation goal through first tier participation unless otherwise stated in the proposal.

d. A list of currently certified MWBE/LDB/VBE(s) may be obtained via the internet at https://orlandoairports.net/airport-business/. The Aviation Authority will provide this information as a convenience only, and Respondents shall be solely responsible for ensuring all MWBE/LDB/VBE(s) are qualified and capable of performing the required services. Certification of eligibility as an MWBE/LDB/VBE(s) should be completed prior to submission of a Response. During the Solicitation process, Respondents may contact the Office of Small Business Development for any questions or information concerning the MWBE/LDB/VBE(s) Participation Program.

e. Respondents are required to submit, ~~seven (7) days prior to~~ with their Responses, the Letter of Intent/Affirmation information by completing the form for each MWBE/LDB/VBE(s) Firm ~~(Attachment F-1 and F-2)~~ The Respondent may make duplicates of this form as needed. Both the MWBE/LDB/VBE(s) and the Respondent are required to affirm the information provided by signing the form prior to submittal. After the Responses are opened, but prior to award, the Aviation Authority may request, receive, and review additional information from Respondents in order to verify the accuracy of the level of information presented by Respondents with their Responses and the good faith effort of Respondents to reach the MWBE/LDB/VBE(s) goal.

f. Prior to and after the Responses are opened and prior to an award of the Contract, the Aviation Authority may request, receive and consider omitted and supplemental information from the Respondents as to the certification of Respondents, if applicable, and of any Respondent's Subcontractor, supplier or joint venture in order to determine MWBE/LDB/VBE(s) status.

g. The successful Respondent shall enter into subcontract(s)/purchase orders with the MWBE/LDB/VBE(s) identified in the Respondent's Response documents which the Aviation Authority relied upon in awarding this Contract, subject only to the Aviation Authority's right to approve all Subcontractors. The Contractual arrangements with the MWBE/LDB/VBE(s) shall incorporate such reasonable terms as are required to complete the work described therein while furthering the Aviation Authority's MWBE/LDB/VBE(s) policy. The successful Respondent must submit copies of the signed subcontract(s)/purchase order(s) to the office of Small Business Development for each MWBE/LDB/VBE(s) prior to commencement of performance under this Contract. Failure to enter into the subcontract(s)/purchase order(s) with the MWBE/LDB/VBE(s) identified in the Respondent's Response documents or failure to submit copies of the signed subcontract(s)/purchase order(s) may result in loss of the award to Respondent.

h. A Respondent shall not breach any of its obligations with the MWBE/LDB/VBE(s). In the event Respondent desires to terminate or replace a MWBE, Respondent shall promptly notify the Aviation Authority of the impending termination, the reason for the termination and obtain the Aviation Authority's approval prior to proceeding with the termination. Following the termination Respondent shall replace the terminated MWBE/LDB/VBE(s) with another MWBE/LDB/VBE(s). If the Respondent is unable to utilize another MWBE/LDB/VBE(s) for performance of that portion of this Contract, the Respondent shall provide the Aviation Authority with documentation, in a form satisfactory to the Aviation Authority, showing that it is not possible to replace the terminated MWBE with another MWBE/LDB/VBE(s). The MWBE/LDB/VBE(s) percentage for participation must not decrease below the percentage proposed during the term of the Contract.

i. The successful Respondent shall submit to the Aviation Authority a Disbursement Form with each invoice submitted for payment, indicating the amount of money spent with each MWBE/LDB/VBE(s) since the previous invoice.

j. Failure to carry out the requirements set forth herein or the commitments made by the Respondent (e.g. failure to subcontract with and use MWBE/LDB/VBE(s), to pay MWBE/LDB/VBE(s) as committed in the Response documents, the failure to promptly pay MWBE/LDB/VBE(s) Subcontractors in accordance with Section 4, subsection 32, etc.) shall constitute a breach by the Respondent of this Contract and may result in termination of the Contract by the Aviation Authority or such other remedy as the Aviation Authority deems appropriate. Additionally, Contractor is reminded two or more failures to satisfy the requirements set forth herein or the commitments made by Respondent may result in debarment under the Aviation Authority's Debarment of Contractors Policy 130.04.

k. Compliance with the MWBE/LDB/VBE(s) policy of the Aviation Authority does not relieve Respondents of the equal employment opportunity obligations under state and Federal laws and regulations.

3.6 Good Faith Effort Requirements

a. If the Respondent fails to meet the MWBE/LDB/VBE(s) Participation Goals, the Aviation Authority will require Respondent to submit evidence of good faith efforts within two (2) business days of request; such evidence may include, but is not limited to the following:

b. Indicating the name and title of the person responsible for the Respondent's good faith efforts to reach the participation goal;

c. Provide evidence of attendance at Pre-Solicitation Conference meeting, if any, scheduled by the Aviation Authority to inform MWBE/LDB/VBE(s) firms of subcontracting opportunities under a given Contract;

d. Provide a list of MWBE/LDB/VBE(s) firms contacted;

e. Provide copies of written correspondence to MWBE/LDB/VBE(s) firms that their Response is being solicited, as well as certified return receipts to prove receipt or the reason for non-delivery;

f. Provide evidence of information provided to the MWBE/LDB/VBE(s) firms about the specific work the Contractor intends to subcontract;

g. Provide evidence of information provided to MWBE/LDB/VBE(s) firms on bonding and insurance requirements;

h. Provide copies of advertisements in general circulation media, trade association publications, and minority focus media advertising for MWBE/LDB/VBE(s) firms interested in subcontracting;

i. Provide evidence that Respondent provided interested MWBE/LDB/VBE(s) firms with assistance in reviewing the Contract plans, specifications, and the terms and conditions of the general Contract, subcontract and addenda;

j. Providing evidence that the Respondent provided MWBE/LDB/VBE(s) firms prompt notice of addenda affecting specific trade Contractors;

k. Provide evidence that Respondent made follow-up inquiries after initial solicitations of interest from MWBE/LDB/VBE(s) firms. Respondent shall maintain documentation of the date, time and name of individuals contacted. A telephone log is acceptable documentation of this activity;

l. Provide a list of quotes submitted by MWBE/LDB/VBE(s) firms;

m. Provide documentation as to why MWBE/LDB/VBE(s) firms were not utilized;

n. In those instances where a majority Subcontractor is selected for a scope of work for which MWBE/LDB/VBE(s) Responses were submitted, the Respondent shall submit records of all quotations received from MWBE/LDB/VBE(s) firms and from the selected majority Subcontractor, and provide an explanation of the reasons why the MWBE/LDB/VBE(s) firms will not be used during the course of the Contract. Receipt of a lower price quotation from a non MWBE/LDB/VBE(s) firm prior to or at the time of Solicitation Opening will not in itself excuse a Respondent's failure to meet participation goals. It is incumbent upon the Respondent to demonstrate that MWBE/LDB/VBE(s) firms were not rejected as unqualified without a thorough and documented investigation of their capabilities and capacity.

o. Additional information on meeting good faith efforts can be found by going to https://orlandoairports.net/airport-business/.

3.7 Verification of Employment Status

a. Prior to the employment of any person under this Contract, the Contractor shall utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the Contractor during the Contract term, and an express requirement that Contractors include in such subcontracts the requirement that Subcontractors performing work or providing services pursuant to the state Contract utilize the E-Verify system to verify the employment eligibility of all new employees hired by the Subcontractor during the Contract term. For more information on this process, please refer to United States Citizenship and Immigration Service site at:

http://www.uscis.gov/portal/site/uscis.

b. **Only those employees determined eligible to work within the United States shall be employed under this Agreement.** By submission of a Response in response to this solicitation, the Contractor affirms that all employees in the above categories shall undergo e-verification before placement on this Contract. The Contractor shall commit to complying with this requirement.

The remainder of this page is intentionally blank.

4.0 SUBMISSION REQUIREMENTS

Respondents interested shall submit their responses via the e-Procurement Platform system. Once Respondents registered with OpenGov, Respondents' may submit their response securely before the solicitation deadline:

https://procurement.opengov.com/portal/goaa

By clicking the **PARTICIPATE BUTTON** under the solicitation, the response submitted will remain locked and inaccessible by the Aviation Authority until the solicitation deadline date and time.

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4.1 Preparing Responses in Required Format

a. The submission requirements in this section are not to limit the creativity in the presentation of a Response, but rather to list the elements of a response that the Aviation Authority deems most important to its evaluation process.

b. It is the Respondent's responsibility to incorporate all pertinent information effectively, to communicate the Respondent's concept and meet the requirements listed in Section 3.1 Respondent's Requirements and Section 3.2 Evaluation of Award. The Respondent should prepare its Response simply and economically, providing a straightforward, concise description of the Respondent's capability to satisfy the conditions and requirements of this competitive solicitation.

Tab 1 - Table of Contents

Please insert a table of contents and include navigational bookmarks to identify each sections of the Response to facilitate quick reference.

Tab 2 - General Company Information

A. Provide the name of Respondent's company (including the name of any parent company), Include:

1. Contact name and complete contact information of individual responsible for account ("Lead Individual").
2. Type of organization (corporation, sole proprietor, partnership, other).
3. Federal employer identification number.

B. Statement of Respondents' Minimum Requirements

Please state whether and how your firm meet the following minimum requirements:

1. Respondent must be registered, qualified and licensed to do business in the State of Florida. Include a copy of such registration, qualification and/or license to the Aviation Authority with the submission.

2. Respondent must certify the Respondent's Firm is a Certified Public Accounting firm in accordance with Section 473.309, Florida Statutes, and is currently licensed under Section 473.3101, Florida Statutes. Provide a copy of current license.

3. Respondent must certify that the Respondent's assigned key professional staff are properly licensed Certified Public Accountants in the State of Florida, and provide a copy of the license(s).

4. Respondent must certify it is qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

5. Provide an affirmative statement that Respondent is independent of the Aviation Authority as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's Government Auditing Standards.

6. Respondent shall affirm their willingness to execute an agreement substantially in the form attached hereto as Exhibit 1 - Form of Professional Services Agreement.

7. Return of Required Response Forms to include Proof of Insurance.

Tab 3 - Respondent's Experience and Qualifications

A. Experience and Qualifications

Respondent shall demonstrate the specialized experience and technical competence of the firms comprising the team (including a joint venture, associate, or professional subconsultant), considering the type of services required. Include information such as firm's past record of performance on contracts with other government agencies or public bodies and with private industry, including such factors as quality of work, ability to meet schedules, cooperation, and responsiveness.

1. Describe recent services provided by Respondent's firm and proposed subconsultants to illustrate the firm's ability to perform the requirements of this Contract. Responses shall include at a minimum the following information: a. Client name and location including address and phone number of Client's project manager or primary contact; include location where services were provided if different from client location.

2. Respondent shall list and describe the Proposer's professional relationships involving the Authority for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

3. Provide a copy of the Respondent Firms' latest peer review report.

B. <u>Engagements with Other Airports and Governmental Entities</u>:

The Respondent shall provide a brief description of the Respondent firms' governmental entity and airport experience within the last five (5) years.

<u>Tab 4 -Knowledge and Experience of Key Individuals and Team</u>

A. Respondent shall demonstrate the specialized experience and technical competence of the key individuals and support staff who will provide the requested services, including but not limited to the proposed project manager, and key staff in each firm. Knowledge, recent experience, and expertise of these key individuals with projects of similar type and complexity will be a material consideration.

1. Identify the Lead Individual, highlighting their qualifications and experience. Include the length of time and number of projects the Respondent has with the proposed Lead Individual.

2. Provide the names, qualifications, and experience of the engagement team, (key employees, consultants, and sub-consultants) to be assigned to the project. Include the length of time and number of projects the Respondent and the Lead Individual has had with the proposed team.

3. Provide resumes of Engagement Team to be assigned to the project.

4. Proposed organization chart for the Project that identifies the proposed client management team and any proposed subcontractors or subconsultants. Identify by name and title: the primary staff person who will oversee the Aviation Authority's account; Key Personnel; and other individuals who will support the Aviation Authority's account. Explain how the firm's management and primary staff person will direct and supervise the team.

<u>Tab 5 - Approach and Methodology</u>

Respondent shall demonstrate the firm's capacity, available additional resources, and ability to provide the required services. This should be demonstrated through the firm's understanding of the Aviation Authority's needs, the Scope of Work to be provided in order to manage and complete the work, and submittal of the following required information.

A. Project Work Plan

1. Approach to be taken to gain and document the understanding of the Aviation Authority's internal control structure.

2. Approach to be taken in determining laws and regulations that will be subject to audit test work.

3. Approach to be taken to assist the Aviation Authority in implementation of new GASB pronouncements.

4. Approach to be taken to extent of use of IT software in engagement.

5. Approach to be taken to ensure the Aviation Authority meets the Federal and State Grants requirements of the Single Audit Act and CFR 200 Subpart F (Audit Requirements) and to discuss approach to meeting the audit certification requirements of 49 U.S. C. § 47107 (m).

6. Approach to be taken to ensure the Aviation Authority meets the Passenger Facility Charges Revenue requirements of 14 CFR Part 158 § 158.67 (c).

7. Approach to be taken to identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems, and any special assistance that will be requested from the Aviation Authority.

8. If your firm is subcontracting portions of this work to another firm or a Small Business participant, please indicate the firm with which you will be partnering along with the name, address, phone number, and email address of the contact person. Indicate the task *or tasks* that will be subcontracted and how the subcontract work will be managed and checked for quality control.

B. <u>Transition Plan</u>

1. Describe in detail the process that would be followed to implement the services to be provided pursuant to the Scope of Services. This plan must include time frames and information that would be required for such services to be fully operational and include a sample timeline (with an explanation of how this timeline would be used in the transition process.)

2. If your firm is currently the incumbent for these services, include a transition plan that would enable a successful transition to a new entity.

Tab 6 - References

Respondents' references should demonstrate that the Respondent and the key individuals have the experience required, and reasonably has the reputation to perform the Scope of Services. **References shall be able to validate the Respondent's capabilities and experience.** It is the Respondent's responsibility to provide references and information that most closely demonstrates their experience with organizations (airports, counties, municipalities, or universities) of similar size, complexity, and risk exposure as the Aviation Authority.

1. Provide a minimum of three, but no more than five, references of airports and/or governmental entity clients. Respondent shall provide the following information for each reference:

   a) Organization's Name
   b) Address
   c) Contact person
   d) Telephone number and email address of contact person
   e) Brief Description of Project
   f) Respondent's Role and Identify the Lead Individual
   g) Date of Services/Status (current or past client)

2. The Respondent authorizes the Aviation Authority, its staff or consultants to contact any of the references provided in the response and specifically authorizes such references to release either orally or in writing, any appropriate data with respect to the Respondent and its Engagement Team members.

3. **Respondent bears full responsibility for naming references, which will respond to the Aviation Authority's reference checks. If the Respondent's references do not respond to the Aviation Authority's reference checks, the Respondent's evaluation will be adversely affected by non-responsive references.**

Tab 7 - Additional Requirements of the Response

1.0 MWBE / VBE / LDB Participation and MWBE / VBE / LDB Action Plan

The Aviation Authority has set a MWBE participation **goal of 17 percent** for this solicitation. Describe the percentage of MWBE participation that will be **provided and what services will be performed by each firm.**

Please advise if your firm will be taking responsibility of the subcontracted portion of the work, or if it will be referenced separately in an opinion letter.

The MWBE documentation shall be uploaded as a separate attachment via the e-procurement platform and be clearly labeled as follows: "MWBE Forms." **Do not include hours or dollar amounts on the forms, percentage only shall be listed.**

2.0 Prior or Pending Convictions, Indictments, Investigations, Regulatory Investigations

The Respondent shall provide a description of all prior or pending convictions, indictments, investigations, and regulatory investigations, either civil or criminal that relate to the services listed in **Section 2.0 Scope of Services**, in which Respondent or its affiliates, subsidiaries, parent company, directors, senior officers, senior regional officers, or the Lead Individual, have been involved with in the last five (5) years immediately preceding the date of Respondent's response to this Solicitation, **or provide an affirmative statement that there are none.**

3.0 Claims Information

Disclose all lawsuits, arbitrations and claims filed or raised by or against the Respondent over the last five (5) years that relate to the services listed in **Section 2.0 Scope of Services**, specifically identifying the project involved, the parties involved, the nature of the claim(s), amount at issue, disposition or status and litigation, case style, number, and jurisdiction, **or provide an affirmative statement that there are none.**

4.0 Conflicts of Interest

Describe any conflicts of interest with the Aviation Authority that the Respondent's firm has or may have and how that conflict of interest would be mitigated or **provide an affirmative statement that there are none.**

Provide an affirmative statement that the Respondent's firm is independent of the Aviation Authority as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's Government Auditing Standards.

1. Respondent's Certification Form

I have carefully examined the Solicitation and any other documents accompanying or made a part of this Solicitations.

I hereby propose to furnish the goods or services specified in this Solicitation at the prices or rates quoted in my submittal. I agree that my submittal will remain firm for a period of up to one-hundred-twenty (120) days in order to allow the Aviation Authority adequate time to evaluate the submittals.

I certify that all information contained in this Solicitation is truthful to the best of my knowledge and belief. I further certify that I am duly authorized to submit this Solicitation on behalf of the Respondent as its act and deed and that the Respondent is ready, willing and able to perform if awarded the Contract.

I certify, under oath, that this Solicitation is made without prior understanding, agreement, connection, discussion, or collusion with any other person, firm or corporation submitting a Solicitation for the same product or service. I further certify that no officer, employee or agent of the Aviation Authority or any other Respondent has a financial interest in this Solicitation. I further certify that the undersigned executed this Respondent's Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

Company

Bidder's Signature

Print Name and Title

Address:

Date
Duns Number

Federal Tax Id Number

Email:

Sworn to and subscribed before me by means of:

❑ physical presence or ❑ online notarization
this day of_________________________20___

by_______________________________ who is
☐ Personally Known; or ☐ Produced Identification. Type of identification produced:
[Check applicable box to satisfy identification requirement of FLA. Stat. §117.05)
STATE OF FLORIDA) Seal

COUNTY OF)

Notary Public My Commission Expires:

Printed, typed or
stamped commissioned name of Notary Public)

The Aviation Authority only requires Company Federal Tax Id numbers. The Aviation Authority is not requesting individual social security numbers

2. Conflict of Interest Disclosure Form

The award of this Contract is subject to the provisions of Chapter 112, Florida Statutes. All Respondents must disclose within their Response the name of any officer, director, employee or agent (or their spouse or child) who is also an employee or officer of the Aviation Authority.

By submission of this Response, the undersigned certifies, under penalty of perjury that to the best of their knowledge and belief, have met the Florida Statute.

Comments:

____
____
____
____
____

Acknowledged by:

____

Firm Name:

____

Signature of Authorized Representative:

____

Name and Title (Print or Type):

____

Date:

____

3. Certification Regarding Prohibition Against Contracting with Scrutinized Companies

I hereby certify that neither the undersigned entity, nor any of its wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of such entities or business associations, that exists for the purpose of making profit have been placed on the Scrutinized Companies that Boycott Israel List created pursuant to s. 215.4725 of the Florida Statutes, or are engaged in a boycott of Israel.

In addition, if this solicitation is for a Contract for goods or services of one million dollars or more, I hereby certify that neither the undersigned entity, nor any of its wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of such entities or business associations, that exists for the purpose of making profit are on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to s. 215.473 of the Florida Statutes, or are engaged in business operations in Cuba or Syria as defined in said statute.

I understand and agree that the Aviation Authority may immediately terminate any Contract resulting from this solicitation upon written notice if the undersigned entity (or any of those related entities of Respondent as defined above by Florida law) are found to have submitted a false certification or any of the following occur with respect to the company or a related entity: (i) it has been placed on the Scrutinized Companies that Boycott Israel List, or is engaged in a boycott of Israel, or (ii) for any Contract for goods or services of one million dollars or more, it has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or it is found to have been engaged in business operations in Cuba or Syria.

Name of Respondent:____________________________________

By:____
(Authorized Signature)

Title:____

Date:____

4. E-Verification Certification Form

Effective January 1, 2021, public and private employers, contractors and subcontractors will be required to register with, and use the Employment Eligibility Verification System (E-Verify) to verify the work authorization status of all newly hired employees. The E-Verify system can be obtained at the U.S. Department of Homeland Security website: https://www.e-verify.gov/

"Contractor" means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration (also referred to as Bidder, Vendor or Contractor).

"Subcontractor" means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration (also referred to as Sub- Vendor or Sub-Contractor).

Vendor/Contractor/Subcontractor acknowledges and agrees to utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:

- All persons employed by Vendor/Contractor/Sub-Contractor during the term of the contract, (including assigned sub-vendors/sub-contractors/sub-contractors), to perform employment duties within Florida and any work in pursuant to the contract with the Aviation Authority.

By entering into a contract with the Aviation Authority, the Contractor/Contractor becomes obligated to comply with the provisions of Section 2. Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes, but is not limited to, utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien.

The contractor shall maintain a copy of such affidavit for the duration of the contract. *Failure to comply will lead to termination of resulting contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. Any challenge to termination under this provision must be filed in the Circuit Court of Orange County, Florida no later than 20 calendar days after the date of termination. If the resulting contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of 1 year after the date of termination.*

I hereby acknowledge and agree that use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the resulting contract with the Greater Orlando Aviation Authority.

Company Name:____

Authorized Name:____________________________________Title:____________________________

Signature:____Date____________________________

****

State of_________________________

County of _____________________________

This instrument was acknowledged before me on______________________(Date)

Notary Public Signature______________________________

5. Current W9

Request for Taxpayer Identification Number and Certification ▶

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

6. MWBE FORMS

LETTER OF INTENT/AFFIRMATION

Minority/Woman Owned Business Enterprise

(This page shall be submitted for each MWBE firm)

Bidder/Proposer Name:____

Address:____

City:____________________ State:____________ Zip:_________

MWBE Firm Name:____

Address:____

City:_________________________State:_______Zip:_________

MWBE Contact Name:____________________________Phone:(   )________

Email:____

MWBE Certification Agency: ____________________________Expiration Date:________

Each MWBE Firm shall submit evidence (such as photocopy) of their certification status

Scope of Work	Quantity	Rates	Total

Year 1 $_________________________ Year 4 $_________________________

Year 2 $_________________________ Year 5 $_________________________

Year 3 $_________________________

Total Term Value: $______________________________ Percent of total Bid:_______%

Affirmation

The above-named MWBE firm affirms that it will perform the portion of the contract as described above for the estimated dollar value as stated above.

By:____

(MWBE Owner Signature) (Title) (Date)

The Proposer affirms it is committed to utilizing the above named MWBE firm for the portion of the contract as described above for the estimated dollar value as stated above.

By:____

(Proposer's Authorized Signature) (Title) (Date)

In the event the bidder/proposer does not receive award of the prime contract, any and all representations in this Letter of Intent Affirmation shall be null and void.

GREATER ORLANDO AVIATION AUTYHORITY
SMALL BUSINESS DECVELOPMENT DEPARTMENT

DISBURSEMENT FORM

Please submit Disbursement Forms to : Dforms@goaa.org

Prime: ENTER YOUR COMPANMY NAME **Month:** MONTH REPORTING

Contract: ____________________

Subcontractor/Vendor	SBD Program Type	Amount Paid	Prime Invoice #	Payment Date	Notes / Comments
NAME OF SUBCONTRACTORS					
Total subs 1		$0.00			

SBD Program Type	Amount Paid
Non-SBD	$0.00
MWBE	$0.00
LDB	$0.00
DBE	$0.00
VBE	$0.00
ACDBE	$0.00

Instructions
Subcontractor/Vendor: Enter Name of Subcontractor
SBD Program Type : Enter SBD Type from Drop Down
Amount Paid : Enter actual amount PAID during Month.
Prime Invoice # : Enter prime invoice number associated with this payment
Notes / Comments : Enter any comment necessary

5.0 VENDOR'S SUBMISSION

MSL

CPAs & ADVISORS

PROPOSAL FOR:

Greater Orlando Aviation Authority, Florida

Audit Services

RFP Number 24-106-RFP-PS

April 23, 2024 11:00 am

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

SUBMITTED BY:
Daniel J. O'Keefe, CPA
Shareholder
dokeefe@mslcpa.com
800.683.5401

ELECTRONIC

Table of Contents

MSL

CPAs & ADVISORS

Letter of Transmittal

April 23, 2024

Greater Orlando Aviation Authority
Purchasing Office
8652 Casa Verde Road
Building 811
Orlando, Florida 32827-4338

Dear Members of the Selection Committee:

MSL, P.A. ("MSL" or the "Firm") sincerely appreciates this opportunity to provide you with our credentials and capabilities to continue to serve as independent auditors and professional services advisors for the Greater Orlando Aviation Authority (the "Authority"). **The Authority has been and always will be very important to MSL**. While this proposal will describe both our processes and capabilities, our objective is to demonstrate our personal commitment to you and the added value the Authority can gain from continuing your relationship with MSL. **We truly value and appreciate our relationship with the Authority, and you can be assured of our continued timely, attentive, and meaningful counsel for your requests and emerging issues.**

We have summarized below some of the benefits, resources and experience that demonstrate why MSL is the right firm for the Authority:

- We understand the unique attributes of the Authority as an independent district and that it also prepares an Annual Comprehensive Financial Report. We also understand the Authority is the only significant Florida airport that meets both of those criteria.
- We have the institutional knowledge to continue to service the Authority without any major disruptions to your staff. The Authority has hundreds of contracts and agreements that we are already familiar with. In addition, we know and understand the history and required governance of the Authority. We recently completed the review of the 1st Quarter 2024 financial statements.
- We have assembled the most experienced and qualified team to meet the needs of the Authority, all of whom have airport experience.
- We have consistently met all deadlines set by the Authority.
- We have responded promptly to all inquiries and requests when called upon.
- We offer 16-24 hours of Continuing Professional Education (CPE) annually at no cost.
- We have provided (at no additional cost to the Authority) technical support related to all new accounting and reporting issues implemented during our engagement.
- We have communicated to the Finance Committee and management financial results and future accounting and reporting issues that will impact the Authority's financial statements.
- **We are the only CPA firm in Central Florida who is headquartered here and whose governmental practice group is headquartered here as well**. No firm in Central Florida has a deeper governmental bench than we do. In addition, most all the fee will stay in the local economy.

MSL will remain as committed to the Authority as we are today. The Authority deserves an audit firm that has taken the time and effort to ensure that its staff is fully qualified and experienced in the governmental, airport, employee benefit, and hospitality sectors. MSL is that firm and our dedication to these sectors will not falter.

We have assembled a team of governmental, airport, employee benefit, and hospitality specialists with over 200 combined years of experience. All our team members have prior experience with the Authority and other international airports. In addition to our past audit experience with the Authority, we have performed the annual audit for the Fort Lauderdale-Hollywood International Airport. We have experience auditing two of the three largest airports in Florida.

Members of our engagement team have served 24 government-owned and operated airports, several of them international airports. **Dan O'Keefe** has served as the Engagement Shareholder for the Authority for the past 14 years and has over 45 years' experience auditing airports. **Bill Blend**, Concurring Shareholder, has served the Authority for the past 14 years and has over 20 years' experience auditing airports. **Joel Knopp** has served as Shareholder/Audit Manager for the past 14 years. **Sarah Hansard** (MWBE/LDB participant) has served in this capacity for the past 14 years and has over 30 years' experience auditing airports. **Alan Ricafort** has served on the Authority audit team for over 10 years and most recently as Audit Senior Manager. **Rick Shields** has served as the Airport Team Manager for the past 14 years. He has over 25 years' experience auditing airports. He has experience working on eleven airports and related concessions. We kept our promise of having continuity of staff. We fully expect to continue to meet this goal.

The decision makers for this engagement are based in our Orlando office. **Dan O'Keefe**, Engagement Shareholder, is responsible for the performance of MSL's contract obligations. **Bill Blend,** Concurring Shareholder, **Joel Knopp**, Hospitality Team Shareholder and Employee Benefits Shareholder, **Faisal Shafiullah**, IT Risk Assurance Manager, and **Alan Ricafort**, Audit Senior Manager, all live in the Greater Orlando area. In addition, **Sarah Hansard**, our MWBE/LDB participant, resides in Orlando as well.

MSL is a corporation organized under the laws of the State of Florida, headquartered in Orange County, Florida, with regional offices throughout the state. Our Firm is a member of Moore Global, an international association of accounting firms, which allows us to serve clients in twenty-two states and eight countries. **MSL performs more governmental audits than any other firm in Central Florida.** Some of our noteworthy clients include: City of Orlando, City of Winter Park, Central Florida Expressway Authority, LYNX, Seminole County, Osceola County, Seminole County Public Schools, and Osceola County Public Schools. As you will see in our proposal, our Tri-county experience is second to none. In addition, we have the largest local governmental practice in the state of Florida.

A very important part of the accounting profession is staying current. Our Firm not only stays current, but we are proactive in participating with standard-setting and rule-making bodies. **Dan O'Keefe** served on the American Institute of Certified Public Accountants (AICPA) State and Local Government Expert Panel and the AICPA National State and Local Government Conference Committee. He routinely speaks at national conferences and has delivered several international webinars. Bill Blend currently serves on the AICPA Expert Panel and is Past Chair of the Florida Board of Accountancy for which he continues to serve.

We fully recognize the significance of this opportunity to continue to serve the Authority. **We consider the Authority a very important client and want to make certain you continue to receive top quality service**. Our institutional knowledge of the Authority will be beneficial as new and complex accounting and reporting standards become effective. We will commit our very best people to your engagement, and we promise that we will continue to be a valuable resource to your organization. **We want the best for you!**

As Engagement Shareholder, I am authorized to make representations for the engagement team and MSL. I can be contacted at my office (407) 740-5400, my mobile at (407) 353-8053 and/or via e-mail at dokeefe@mslcpa.com.

I further declare that this proposal is, in all respects, fair and in good faith, made without collusion or fraud. I have the authority to bind the Firm to this proposal. Pursuant to your Request for Proposal, we herein offer our express agreement to meet or exceed the performance specifications stated in your RFP within the specified time period. In addition, this proposal remains in effect for one hundred and twenty (120) days and may be extended at the discretion of the Firm.

Thank you again, and we look forward to a continued mutually respectful relationship.

Sincerely,

Daniel J. O'Keefe

Daniel J. O'Keefe, CPA, MBA, CFE
Engagement Shareholder

Tab 2 - General Company Information

A. Proposer's Statement

The information below pertains to MSL P.A. ("MSL"), the Firm/Proposer who will sign the agreement for auditing services if selected:

Contact name of individual responsible for account ("Shareholder"):	Daniel J. O'Keefe, CPE, MBA, CFE
Address of the office that will handle account (the "Proposing Office"):	MSL CPAs & Advisors 255 S. Orange Avenue, Suite 600 Orlando, FL 32801
Telephone number of the Shareholder or office that will handle the account:	**Office**: (407) 740-5400 **Toll Free**: (800) 683-5401 **Mobile**: (407) 353-8053
Facsimile number of Shareholder or office that will handle the account:	(407) 740-0012
Email of the Shareholder:	dokeefe@mslcpa.com
Type of Organization:	Corporation
Federal employer identification number:	[redacted]

B. Statement of Respondents' Minimum Requirements

MSL meets all of the minimum requirements.

Registered in the state of Florida

MSL is a corporation registered and organized under the laws of the State of Florida

State of Florida

Department of State

I certify from the records of this office that MSL, P.A. is a corporation organized under the laws of the State of Florida, filed on July 17, 1986.

The document number of this corporation is J24429.

I further certify that said corporation has paid all fees due this office through December 31, 2024, that its most recent annual report/uniform business report was filed on January 31, 2024, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

Given under my hand and the Great Seal of the State of Florida at Tallahassee, the Capital, this the Thirty-first day of January, 2024

GREAT SEAL OF THE STATE OF FLORIDA
IN GOD WE TRUST

Secretary of State

Tracking Number: 4677199498CC

To authenticate this certificate,visit the following site,enter this number, and then follow the instructions displayed.

https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication

Firm's License to Practice in Florida

MSL is a Certified Public Accounting firm in accordance with Section 473.309, Florida Statutes, and is currently licensed under Section 473.3101, Florida Statutes and Headquartered in Central Florida.

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

MSL, P.A.

MSL
255 S. ORANGE AVENUE
SUITE 600
ORLANDO FL 32801

LICENSE NUMBER: AD0031378

EXPIRATION DATE: DECEMBER 31, 2025

Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/13/2023

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.

Key Professional Staff Licensed to Practice in Florida

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

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

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

O'KEEFE, DANIEL JAMES

255 S ORANGE AVENUE
SUITE 600
ORLANDO FL 32801

LICENSE NUMBER: AC0010681

EXPIRATION DATE: DECEMBER 31, 2025

Always verify licenses online at MyFloridaLicense.com

ISSUED: 10/03/2023

Do not alter this document in any form.

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

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

BLEND, WILLIAM

255 S ORANGE AVENUE
SUITE 600
ORLANDO FL 32801

LICENSE NUMBER: AC35022

EXPIRATION DATE: DECEMBER 31, 2024

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

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

KNOPP, JOEL ANTHONY

255 S ORANGE AVENUE
SUITE 600
ORLANDO FL 32801

LICENSE NUMBER: AC42285

EXPIRATION DATE: DECEMBER 31, 2024

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Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

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

RICAFORT, EDGAR ALAN

255 S ORANGE AVENUE
SUITE 600
ORLANDO FL 32801

LICENSE NUMBER: AC42492

EXPIRATION DATE: DECEMBER 31, 2024

Always verify licenses online at MyFloridaLicense.com

Do not alter this document in any form.

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

Qualified to Conduct Audits

MSL is qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

Independence

MSL is independent of the Authority, as defined by generally accepted auditing standards issued by the Comptroller General of the United States and the U.S. General Accounting Office's Government Auditing Standards.

Willingness to Execute Agreement

MSL affirms its willingness to execute an agreement substantially as the Exhibit 1 – form of Professional Services Agreement included on RFP 24-106-RFP-PS for Audit Services.

[redacted]

Proof of Insurance

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 2/5/2024

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

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

PRODUCER
Affinity Insurance Services, Inc.
1100 Virginia Drive, Suite 250
Fort Washington, PA 19034

www.affinitycommercialsolutions.com 0G37135

CONTACT NAME: Affinity Insurance Services, Inc.
PHONE (A/C, No, Ext): 866-854-1782 FAX (A/C, No): 800-567-4028
E-MAIL ADDRESS: acs@aon.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Hartford Underwriters Insurance Company	30104
INSURER B : Travelers Indemnity Co of America	25666
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
MSL, P.A.
MSL CPAs & Advisors
255 S Orange Ave, Ste 600
Orlando FL 32801

COVERAGES **CERTIFICATE NUMBER:** 78514876 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	✓ COMMERCIAL GENERAL LIABILITY			39SBMBB5A1W	12/15/2023	12/15/2024	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE ✓ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$1,000,000
							MED EXP (Any one person)	$10,000
							PERSONAL & ADV INJURY	$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$2,000,000
	POLICY ✓ PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$2,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			39SBMBB5A1W	12/15/2023	12/15/2024	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	✓ HIRED AUTOS ONLY / ✓ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	✓ UMBRELLA LIAB ✓ OCCUR			39SBMBB5A1W	12/15/2023	12/15/2024	EACH OCCURRENCE	$5,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$5,000,000
	DED ✓ RETENTION $10,000							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N			UB-2W981842	3/1/2024	3/1/2025	✓ PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N/A					E.L. EACH ACCIDENT	$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$1,000,000
							E.L. DISEASE - POLICY LIMIT	$1,000,000

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

CERTIFICATE HOLDER

Proof of Insurance

CANCELLATION

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

AUTHORIZED REPRESENTATIVE

Debra Weed

Debra Weed

ACORD 25 (2016/03)

7851487€ Master Certificate | Bri..ney Beck | 2/5/2024 10:11:22 AM (EST) | Page 1 of 1
This certificate cancels and supersedes ALL previously issued certificates.

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 07/31/2023

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

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

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

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY / PRO-JECT / LOC OTHER:						EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	\$ \$ \$ \$ \$ \$ \$
	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	\$ \$ \$ \$ \$
	UMBRELLA LIAB / OCCUR EXCESS LIAB / CLAIMS-MADE DED / RETENTION \$						EACH OCCURRENCE AGGREGATE	\$ \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A					PER STATUTE / OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 \$ \$ \$
A	Professional Liability			APL-168063463	07/31/2023	07/31/2024	Per Claim / Aggregate Limit	\$5,000,000 \$5,000,000
							SIR applies per policy terms and conditions.	

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

CERTIFICATE HOLDER	CANCELLATION
MSL, P.A. 255 S. Orange Avenue, Suite 600 Orlando, FL 32801-3428	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE Gretchen McCole

ACORD 25 (2016/03)

Tab 3 - Respondent's Experience and Qualifications

A. Experience and Qualifications

Firm Overview

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

We have four offices in the state of Florida. The Firm's headquarters are located in Central Florida, with locations in South Florida, Tampa Bay, and North Florida. The location of our office that will oversee services to the Authority is at 255 S. Orange Ave., Suite 600, Orlando, Florida 32801.

MSL, P.A.			
Toll Free for All Offices: (800) 683-5401			
Central Florida Office 255 S. Orange Ave., Suite 600 Orlando, FL 32801 (407) 740-5400	**Tampa Bay Office** 201 E. Kennedy Blvd., Suite 650 Tampa, FL 33602 (813) 314-2600	**South Florida Office** 500 E. Broward Blvd., Suite 1550 Fort Lauderdale, FL 33394 (305) 819-9555	**North Florida Office** 307 West Park Ave., Suite 202 Tallahassee, FL 32301 (850) 224-4407

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

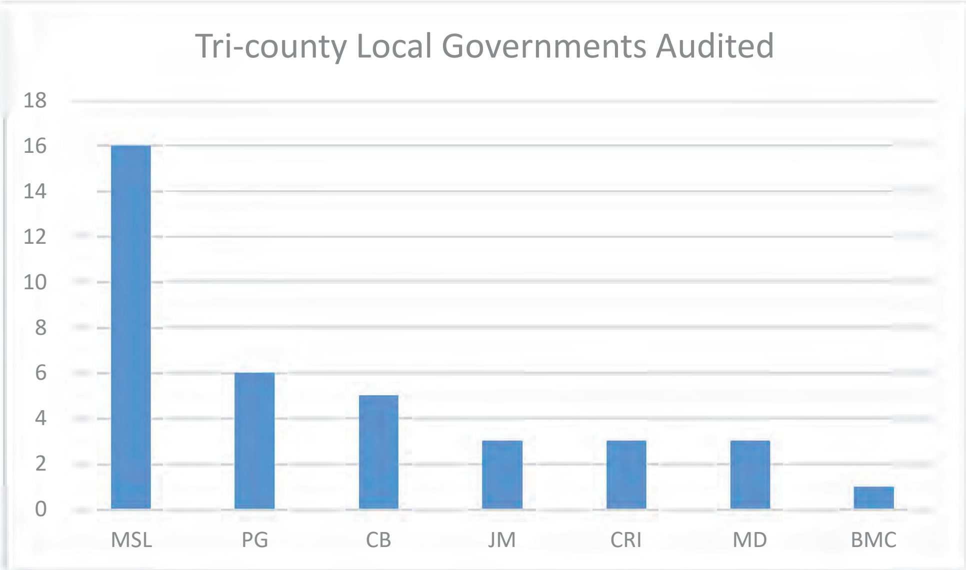
In past years, many large, local, and Florida regional firms have been acquired by conglomerates penetrating the Florida market. Unlike these firms, we do not refer to Florida as a "market;" we refer to Florida as our home. A unique characteristic about our Firm is that over 80% of our clients are governmental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

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

MOORE

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

Unlike other firms, MSL is headquartered in Orlando as is our Governmental Practice Group. We have the largest governmental practice of any firm in the Orange, Osceola, and Seminole county (Tri-county) area. The chart below identifies the number of significant local government entities audited in the Tri-county area by CPA firm.



All decision makers are in the Orlando office and we have the **local** resources to perform and staff the audit. This means the vast majority of the fee will stay in the Tri-county economy. As the last of the Florida-wide CPA firms, our governmental practice covers the entire state. We have the largest local governmental practice in Florida.

Local Governmental Audit Experience

MSL is committed to the governmental sector. Our governmental practice accounts for a significant portion of our Firm's revenues. Governmental work is not filler work at MSL. **Members of this group dedicate 90% of their time working with governmental clients**. MSL's GPG has experienced significant growth locally and statewide. **Currently, MSL provides auditing services to approximately 55 governmental clients**.

We currently provide auditing services to the following entities:

- **20 Florida municipalities**
- **11 Florida school districts**
- **8 Florida counties (which includes 3 public transit agencies)**
- **16 Special districts and authorities**

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

Governmental Audit Experience

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

Client Name Years of Audit	Services Performed	Contact Name Title Email	Address Phone Fax	Engagement Office and Shareholders
Municipalities				
City of Altamonte Springs 2005 - Current	Audit	Tara Culver Finance Director tculver@altamonte.org	225 Newburyport Avenue Altamonte Springs, FL 32701 P: (407) 571-8093 F: (407) 571-8082	Central Florida Dan O'Keefe Joel Knopp
City of Casselberry 2006 - Current	Audit	Gladymir Ortega Finance Director gortega@casselberry.org	95 Triplet Lake Drive Casselberry, FL 32707 P: (407) 262-7700 F: (407) 262-7746	Central Florida Joel Knopp Bill Blend
City of Cocoa 2018 - Current	Audit	Rebecca Bowman Finance Director rbowman@cocoafl.org	65 Stone Street Cocoa, FL 32922 P: (321) 433-8600 F: n/a	Central Florida Joel Knopp Dan O'Keefe
City of Cocoa Beach 2005 - 2020	Audit	Patrisha Draycott Finance Director pdraycott@cityofcocoabeach.com	2 South Orlando Avenue Cocoa Beach, FL 32932 P: (321) 868-3207 F: (321) 868-3268	Central Florida Joel Knopp Dan O'Keefe
City of Cooper City 2021 - Current	Commission Auditor	Joseph Napoli City Manager jnapoli@coopercityfl.org	9090 SW 50th Place Cooper City, FL 33328 P: (954) 434-4300 F: (954) 372-4251	South Florida Bill Blend Joel Knopp
City of Dunedin 2013 - Current	Audit	Les Tyler Finance Director ltyler@dunedinfl.net	750 Milwaukee Avenue Dunedin, FL 34698 P: (727) 298-3060 F: (727) 298-3067	Tampa Bay Bill Blend Joel Knopp
City of Indian Rocks Beach 2006 - Current	Audit	Dan Carpenter Finance Director dcarpenter@irbcity.com	1507 Bay Palm Boulevard Indian Rocks Beach, FL 33785 P: (727) 517-0204 F: (727) 595-4627	Tampa Bay Joel Knopp Dan O'Keefe
City of Leesburg 2010 - Current	Audit	James Williams Finance Director james.williams@leesburgflorida.gov	501 W. Meadow Street Leesburg, FL 34748 P: (352) 728-9715 F: n/a	Central Florida Bill Blend Joel Knopp
City of Orlando 2013 - Current	Audit	Jose Fernandez, Controller Jose.fernandez@cityoforlando.gov	400 S. Orange Avenue Orlando, FL 32802 P: (407) 246-2165 F: (407) 246-2707	Central Florida Dan O'Keefe Bill Blend Joel Knopp
City of Palm Bay 2010 - 2013; 2018 - 2021 2023 - Current	Audit	Ruth Chapman Assistant Finance Director ruth.chapman@palmbayflorida.org	120 Malabar Road SE Palm Bay, FL 32907 P: (321) 952-3418 F: n/a	Central Florida Joel Knopp Dan O'Keefe
City of Pembroke Pines 2010 - Current	Commission Auditor	Aner Gonzales Asst. City Manager agonzalez@ppines.com	10100 Pines Boulevard Pembroke Pines, FL 33026 P: (954) 435-6500 F: n/a	South Florida Dan O'Keefe Bill Blend
City of Sanford 2008 - Current	Audit	Cynthia Lindsay Director of Finance lindsayc@sanfordfl.gov	300 N. Park Ave., Sanford, FL 32771 P: (407) 688-5026 F: (407) 330-5666	Central Florida Bill Blend Joel Knopp

Client Name Years of Audit	Services Performed	Contact Name Title Email	Address Phone Fax	Engagement Office and Shareholders
Municipalities (Continued)				
City of Sarasota 2021 - Current	Audit	Kelly Strickland Director of Financial Administration Kelly.Strickland@sarasotafl.gov	1565 First Street Sarasota, FL 34236 P: (941) 263-6416 F: (941) 954-4189	Tampa Bay Bill Blend Joel Knopp
City of Stuart 2016 - Current	Audit	Louis J. Boglioli III Finance Director jboglioli@ci.stuart.fl.su	121 SW Flagler Avenue Stuart, FL 34994 P: (772)-288-5324 F: n/a	South Florida Bill Blend Dan O'Keefe
City of Sunny Isles Beach 2016 - 2021	Audit	Tiffany Neely Finance Director tneely@sibfl.net	18070 Collins Avenue Sunny Isles Beach, FL 33160 P: (305) 792-1805 F: (305) 792-1639	South Florida Dan O'Keefe Bill Blend
City of Tallahassee 2019 - Current	Audit	Patrick Twyman, Director of Financial Services Patrick.twyman@talgov.com	300 S. Adams Street Tallahassee, FL 32301 P: (850) 891-8868 F: (850) 891-8109	Tampa Bay Bill Blend Joel Knopp Dan O'Keefe
City of Tampa 2021 - Current	Audit	Sabrina McAdoo Accounting Operations Manager Sabrina.McAdoo@tampagov.net	306 E. Jackson Street Tampa, FL 33602 P: (813) 274-8618 F: (813) 224-1934	Tampa Bay Bill Blend Joel Knopp
City of Tarpon Springs 2015 - 2019	Audit	Ron Harring Finance Director rharring@ctsfl.us	324 E. Pine Street Tarpon Springs, FL 34689 P: (727) 942-5612 F: (727) 942-5637	Tampa Bay Bill Blend Dan O'Keefe
City of Temple Terrace 2015 - Current	Audit	Jim Ingram Interim Finance Director jingram@templeterrace.com	11250 N. 56th Street Temple Terrace, FL 33617 P: (813) 506-6412 F: (813) 506-6411	Tampa Bay Bill Blend Dan O'Keefe
City of Venice 2011 - Current	Audit	Linda Senne Finance Director LSenne@venicegov.com	401 West Venice Avenue Venice, FL 34285 P: (941) 486-2626 F: (941) 486-2790	Tampa Bay Bill Blend Dan O'Keefe
City of Winter Park 2013 - Current	Audit	Wes Hamil Finance Director whamil@cityofwinterpark.org	401 Park Avenue South Winter Park, FL 32789 P: (407) 599-3381 F: (407) 691-6732	Central Florida Dan O'Keefe Joel Knopp
Special Districts and Authorities				
Barefoot Bay Recreation District 2006 - Current	Audit	Charles Henley Finance Director charleshenley@bbrd.org	625 Barefoot Boulevard Barefoot Bay, FL 32976 P: (772) 664-3141 F: (772) 664-1928	Central Florida Joel Knopp Bill Blend
Central Florida Expressway Authority 2012 - Current	Audit	Lisa Lumbard CFO lisa.lumbard@cfxway.com	4974 ORL Tower Road Orlando, FL 32807 P: (407) 690-5352 F: (407) 690-5031	Central Florida Dan O'Keefe Bill Blend
Central Florida Regional Transportation Authority d/b/a LYNX 2020 - Current	Audit	Leonard Antmann CFO LAntmann@golynx.com	455 N. Garland Avenue Orlando, FL 32801 P: (407) 254-6125 F: n/a	Central Florida Joel Knopp Dan O'Keefe
East Central Florida Regional Planning Council 2005 - Current	Audit	Julie Bowes, Finance Manager jbowes@ecfrpc.org	455 N. Garland Avenue, Suite 414 Orlando, FL 32801 P: (407) 262-7772 F: (407) 245-0285	Central Florida Bill Blend Dan O'Keefe

Client Name Years of Audit	Services Performed	Contact Name Title Email	Address Phone Fax	Engagement Office and Shareholders
Special Districts and Authorities (Continued)				
Early Learning Coalition of Hillsborough County 2014 - Current	Audit	Steve Costner, Finance Director scostner@elchc.org	6302 E. Martin Luther King, Jr. Boulevard., Suite 100 Tampa, FL 33619 P: (813) 435-2340 F: (813) 435-2299	Tampa Bay Jeff Goolsby Rob Matschner
Greater Orlando Aviation Authority 2015 - Current	Audit; Quarterly Reviews; Hotel Audit	Marie Dennis Director of Finance marie.dennis@goaa.org	One Jeff Fuqua Boulevard Orlando, FL 32827 P: (407) 825-3590 F: (407) 825-2526	Central Florida Dan O'Keefe Bill Blend
Lake Apopka Natural Gas District 2016 - Current	Audit	Clifton Addison, CFO caddison@landgd.org	1320 Garden-Vineland Road Winter Garden, FL 314787 P: (407) 614-5778 F: (407) 656-9371	Central Florida Bill Blend Dan O'Keefe
Lake County Water Authority 2020 - Current	Audit	Roberto Bonilla Executive Director roberto.bonilla@lakecountyfl.gov	27351 S.R. 19 Tavares, FL 32778 P: (352) 324-6141 F: n/a	Central Florida Joel Knopp Bill Blend
Lake Sumter Metropolitan Planning Organization 2013 - Current	Audit	Michael Woods Executive Director mwoods@lakesumtermpo.com	225 W. Guava St, Suite 211 Lady Lake, FL 32159 P: (407) 315-0170 F: (352) 315-0993	Central Florida Joel Knopp Bill Blend
MetroPlan Orlando 2005 - Current	Audit	Jason Loschiavo Dir. of Finance & Admin. jloschiavo@metroplanorlando.com	250 S. Orange Avenue, Suite 200 Orlando, FL 32801 P: (407) 481-5672 F: (407) 481-5680	Central Florida Joel Knopp Bill Blend
Miami-Dade Expressway Authority 2011 - Current	Audit	Marie Schafer Chief Financial Officer mschafer@mdxway.com	3790 N.W. 21st Street Miami, FL 33142 P: (305) 637-3277 F: n/a	South Florida Bill Blend Dan O'Keefe
Naples Airport Authority 2017 - Current	Audit	Ken Warriner Director of Finance kwarriner@flynaples.com	160 Aviation Drive North Naples, FL 34104 P: (239) 643-0733 F: n/a	Tampa Bay Joel Knopp Dan O'Keefe
North Brevard Hospital District/Parrish Medical 2008 - Current	Audit	Tim Skeldon, Executive Vice President Corporate Finance/CFO tim.skeldon@parrishmed.com	951 North Washington Avenue Titusville, FL 32796 P: (321) 268-6333 F: (321) 268-6231	Central Florida Farlen Halikman Jeff Goolsby
Osceola Heritage Park 2006 - Current	Audit	Mary Burd Director of Finance maburd@ohpark.com	1875 Silverspur Lane Kissimmee, FL 34744 P: (321) 697-3340 F: (321) 697-3334	Central Florida Joel Knopp Bill Blend
Sanford Airport Authority 2014 - Current	Audit	Gino Martinez Chief Financial Officer gmartinez@sfb.osaa	1200 Red Cleveland Boulevard Sanford, FL 32773 P: (407) 585-4018 F: (407) 585-4019	Central Florida Joel Knopp Bill Blend
Toho Water Authority 2005 - Current	Audit	Rodney Henderson Business Services Mgr. rhenderson@tohowater.com	951 Martin Luther King Jr. Blvd. Kissimmee, FL 34741 P: (407) 944-5135 F: (407) 847-7945	Central Florida Bill Blend Dan O'Keefe
School Districts				
Brevard County 2014 - Current	Audit	Susan Denyer Director of Accounting Services Denyer.Susan@brevardschools.org	2700 Judge Fran Jamieson Way Viera, FL 32940 P: (321) 633-1000 F: (321) 633-3680	Central Florida Bill Blend Dan O'Keefe

Client Name Years of Audit	Services Performed	Contact Name Title Email	Address Phone Fax	Engagement Office and Shareholders
School Districts (Continued)				
Broward County 2007 - 2011; 2017 - Current	Audit	Erum Motiwala Dir. of Financial Reporting erum.motiwala@browardschools.com	600 Southeast Third Avenue, 8th Floor Fort Lauderdale, FL 33301 P: (754) 321-2276 F: n/a	South Florida Dan O'Keefe Bill Blend
Duval County 2020 - Current	Audit	Michelle Begley, CFO begleym@duvalschools.org	1701 Prudential Drive Jacksonville, FL 32207 P: (904) 390-2972 F: n/a	Tampa Bay Bill Blend Joel Knopp
Escambia County 2012 - Current	Audit	Terry St. Cyr Asst Supt for Finance & Bus Svcs TSTCyr@escambia.k12.fl.us	75 North Pace Boulevard Pensacola, FL 32505 P: (850) 469-6122 F: (850) 469-6266	Tampa Bay Dan O'Keefe Bill Blend
Lee County 2016 - Current	Audit	Michael Gatewood, Director, Internal Audit MichaelLG@leeschools.net	2855 Colonial Boulevard Ft. Myers, FL 33966 P: (239) 337-8229 F: n/a	Tampa Bay Bill Blend Dan O'Keefe
Osceola County 2012 - Current	Audit	Sarah Graber, CFO Sarah.Graber@osceolaschools.net	817 Bill Beck Boulevard Kissimmee, FL 34744 P: (407) 870-4829 F: n/a	Central Florida Joel Knopp Dan O'Keefe
Pasco County 2023 - Current	Audit	Tammy Taylor, CFO tataylor@pasco.k12.fl.us	7227 Land O'Lakes, FL 34638 P: (813) 794-2271 F: n/a	Central Florida Joel Knopp Bill Blend
Seminole County 2010 - Current	Audit	Todd Seis, CFO todd_seis@scps.k12.fl.us	400 E. Lake Mary Boulevard Sanford, FL 32773 P: (407) 320-0050 F: (407) 320-0289	Central Florida Dan O'Keefe Bill Blend
Volusia County 2022 - Current	Audit	Jamie Wilson, Finance Director Jwilso1@volusia.k12.fl.us	200 N. Clara Ave., DeLand, FL 32720 P: (386) 734-7190 F: (386) 943-3428	Central Florida Joel Knopp Dan O'Keefe
Florida Virtual School 2014 - Current	Audit	Corey Wheeler Senior Director, Financial & Treasury Services cowheeler@flvs.net	2145 Metrocenter Blvd., Suite 100 Orlando, FL 32835 P: (407) 518-3460 F: n/a	Central Florida Dan O'Keefe Bill Blend
Counties				
Citrus County 2010 - Current	Audit	Traci Phillips Chief of Staff tphillps@citrusclerk.org	120 N. Montgomery Avenue Inverness, FL 34450 P: (352) 341-6461 F: (352) 341-6536	Central Florida Bill Blend Dan O'Keefe
Hernando County 2020 - Current	Audit	Joshua Stringfellow Financial Services Director jstringfellow@hernandoclerk.org	20 N Main Street Brooksville, FL 34601 P: (352) 540-6656 F: n/a	Tampa Bay Bill Blend Joel Knopp Dan O'Keefe
Lake County 2006 - Current	Audit	Kristy Mullane Chief Deputy Clerk kmullane@lakecountyclerk.org	315 W. Main Street Tavares, FL 32778 P: (352) 343-9839 F: (352) 343-9638	Central Florida Bill Blend Joel Knopp
Martin County 2018 - Current	Audit	Sandra Smith Director of Finance-Clerk ssmith@martinclerk.com	100 SE Ocean Boulevard Stuart, FL 34994 P: (772) 288-5716 F: (772) 288-5714	Central Florida Joel Knopp Bill Blend

Client Name Years of Audit	Services Performed	Contact Name Title Email	Address Phone Fax	Engagement Office and Shareholders
Counties (Continued)				
Osceola County 2008 - Current	Audit	Amanda Clavijo Comptroller amanda.clavijo@osceola.org	1 Courthouse Square, Suite 2100 Kissimmee, FL 34741 P: (407) 742-1700 F: (407) 343-2750	Tampa Bay Dan O'Keefe Bill Blend
Pinellas County 2023 - Current	Audit	Jeanette Phillips Chief Deputy Director jphillips@mypinellasclerk.org	400 S. Ft. Harrison Ave., Annex Bldg., 6th floor Clearwater, FL 33756 P: (727) 464-8333 F: (727) 464-4648370	Tampa Bay Bill Blend Joel Knopp
Seminole County 2000 - Current	Audit	Jenny Spencer Director, Comptroller and Clerk Finance jspencer@seminoleclerk.org	1101 East First Street Sanford, FL 32771 P: (407) 665-7665 F: (407) 302-0515	Central Florida Dan O'Keefe Bill Blend
St. Johns County 2021 - Current	Audit	Dwala Anderson Chief Financial Officer danderson@stjohnsclerk.com	4010 Lewis Speedway St. Augustine, FL 32084 P: (904) 819-3669 F: n/a	Central Florida Joel Knopp Bill Blend
Volusia County - Clerk of the Circuit Court 2005 - 2020	Audit	Jolie Kelly Director of Fiscal Operations jkelly@clerk.org	101 N. Alabama Avenue, C255 DeLand, FL 32721 P: (386) 736-5933 F: (386) 822-5072	Central Florida Dan O'Keefe Joel Knopp

MSL has not had any service engagements that have terminated prior to the end of the agreement term.

Engagement Timing and Assurances

We are dedicated to your timeline and will plan our audit so that the audit reports and management letter will be completed each year according to your timeline. Proper planning and interim procedures will enable this to be accomplished. We gain efficiencies by performing interim work.

We are aware of our current workload and projected workload, and we believe we can continue to service the Authority as your auditor. Daniel O'Keefe, as Engagement Shareholder, will monitor the engagement and ensure that an adequate number of qualified staff are assigned. He will be responsible for MSL meeting the required completion date.

Because we have a large, dedicated GPG, we have more than sufficient staff experienced in governmental auditing to meet the Authority's timeline. Our Firm's policy is to review our current workload and staffing prior to responding to any RFPs. The bottom-line is that we would not have responded to the Authority's RFP if we did not have the staffing and resources to comply fully with the Authority's needs.

Professional Relationship with the Authority

Members of the MSL Team have provided auditing services for the Authority for the past 14 years. In addition, MSL has performed agreed upon procedures for the Authority related to procurement and travel reimbursements. These attest services required MSL to be independent and in no way constitute a conflict of interest with the Authority.

Certificate of Achievement for Excellence in Financial Reporting Program

Our experience in working with clients who have participated in the **Certificate of Achievement for Excellence in Financial Reporting** program is, we believe, second to none. The following are clients who participate in the program, and with whom we have worked during the past few years:

Municipalities
Altamonte Springs
Casselberry
Cocoa
Cocoa Beach
Dunedin
Indian Rocks Beach
Leesburg
Orlando
Palm Bay
Pembroke Pines
Sanford
Stuart
Sunny Isles Beach
Tampa
Tallahassee
Tarpon Springs
Temple Terrace
Venice
Winter Park

Counties
Citrus
Hernando
Lake
Martin
Osceola
Seminole
St. Johns

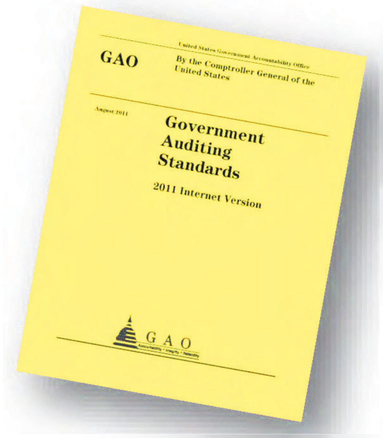
School Districts
Brevard County
Broward County
Duval County
Escambia County
Osceola County
Lee County
Seminole County

Authorities
Central Florida Expressway Authority
Greater Orlando Aviation Authority (GOAA)
LYNX
Miami-Dade Expressway Authority
Naples Airport Authority
Toho Water Authority

MSL has the capability and experience to assist the City in continuing to receive the *Government Finance Officers Association*'s (GFOA) Certificate of Achievement for Excellence in Financial Reporting. We will ensure throughout the engagement that the Authority keeps current with any new accounting and reporting standards issued by GASB. This will help ensure that the Authority continues receiving the Certificate of Achievement for Excellence in Financial Reporting.

Over the years, the Shareholders on your engagement have participated in the GFOA Certificate Review Program. In addition, they have had experience with several clients in their initial awarding of the certificate. The most recent example of this was working with Toho Water Authority to receive this award. The majority of MSL's governmental clients are long-time participants in the GFOA program and we have worked with them to maintain the certificate for all years where we served as their external auditors. **All of your audit team members have worked with numerous governmental clients to either earn or continue receiving this highly regarded award.**

External Quality Control Review Report



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

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

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

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

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

On the following page is our most recent peer review report for the period ended June 30, 2023, which included a review of specific governmental engagements performed by MSL. It should be noted that no comments were made as a result of this review.

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HHM

CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

November 3, 2023

To The Owners of MSL, P.A. and the National Peer Review Committee of the AICPA.

We have reviewed the system of quality control for the accounting and auditing practice of MSL, P.A. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

Henderson Hutcherson
& McCullough, PLLC

266 Inman Street East, Cleveland, TN 37311 | T 423.708.3980 | F 423.265.8125

AN INDEPENDENT MEMBER OF THE BDO ALLIANCE USA

B. Engagements with Other Airports and Governmental Entities:

Proposer's National Governmental Entity and Airport Experience

Audit Team Members' National Governmental Experience
State Agencies, Special Districts & Authorities
Alexandria Renew Enterprises
Bluegrass Area Development District
Kentucky Public Employees Deferred Compensation Authority
Kentucky Lottery Corporation
Lexington Transit Authority
Office of the Petroleum Storage Tank Environmental Assurance Fund
Kentucky Council on Postsecondary Education
Airports
Cincinnati/Northern Kentucky International Airport
Gainesville Regional Airport Authority
Roanoke Regional Airport Commission
Memphis International Airport
Louis Armstrong New Orleans International Airport
Rent-a-car and Concession Audits
Austin-Bergstrom International Airport
Baton Rouge Metropolitan Airport
Columbus Regional Airport Authority
Kansas City International Airport
Louisville Regional Airport Authority
General Mitchell International Airport (Milwaukee)
Northwest Florida Regional Airport
Wayne County Airport Authority (Detroit)
Wichita Airport Authority

Proposer's Florida Governmental Entity and Airport Experience Within the Last Five Years

Audit Team Members Airport Experience in Florida
Orlando International Airport
Orlando Executive Airport
Orlando-Sanford International Airport
Daytona Beach International Airport
Fort Lauderdale/Hollywood International Authority
Kissimmee Gateway Airport
Leesburg International Airport
Martin County Airport
Naples Airport International Airport
Tallahassee International Airport
Venice Municipal Airport

Tab 4 - Knowledge and Experience of Key Individuals and Team

Team Member	Role in the Engagement	Years in Public Accounting	Years with Firm	Years of Airport Experience
Dan O'Keefe	Engagement Shareholder	47	19	47
Bill Blend	Concurring Shareholder	30	18	30
Joel Knopp	Hospitality Team and Employee Benefits Shareholder	27	14	14
Alan Ricafort	Engagement Senior Manager	16	13	16
Rick Shields	Airport Engagement Team Manager	29	n/a	24
Faisal Shaffiullah	IT Risk Assurance Manager	10	2	2
Sarah Hansard	Single Audit and PFC Audit Manager	34	n/a	34

Partner, Supervisory/Staff Qualifications and Experience

The single most important issue for you to consider when comparing audit team qualifications is, who will actually be performing the work? Significant consideration should also be given to the audit firm's commitment for staff continuity. With this in mind, **MSL has assembled a unique group of highly qualified accounting professionals with over 200 years of combined governmental experience**. We feel confident that our engagement team members will be returning in subsequent years, because we treat our staff like the professionals they are. They are our greatest asset. They are not members of a staff pool that turns over frequently; they are real people who will be servicing your account for many years to come. Our commitment to serve you is the driving force in forming the strongest possible team of professionals with governmental experience available in the state of Florida. All members of the engagement team have properly maintained CPE credits in governmental accounting, as required by the Florida Board of Accountancy.

For the Authority's engagement, we are proposing a team of the strongest resources of our professional staff. To ensure that you receive excellent service, you must have excellent professionals serving you. The following is a brief introduction to the principal team members who will diligently serve you:

Dan O'Keefe, Engagement Shareholder – Dan has over 45 years of public accounting, governmental, and not-for-profit experience. Dan is one of the most experienced governmental auditors in the State of Florida. He has given presentations nationally (32 states) and internationally (4 countries) on various governmental accounting and auditing topics. He has been the engagement shareholder on the County's audit for the past 10 years. Dan is the Central Florida's Office Manager and serves on the Firm's Board of Directors as Vice Chairman of the Board and is the Firm's Corporate Secretary.

William Blend, Concurring Shareholder – Bill has almost 30 years of governmental auditing, accounting, and consulting experience in Florida. He has served on the Technical Accounting and Auditing Committees for both the FICPA and FGFOA. Bill heads up the Firm's Governmental Practice Group out of the Central Florida office and is also a resident of Seminole County.

Joel Knopp, Hospitality Team and Employee Benefit Plan Shareholder – Joel has over 25 years of governmental auditing, accounting, and consulting experience. Joel provides a large part of our internal training for our staff. He is also in-charge of the Firm's A&A Quality Control Program.

Alan Ricafort, Engagement Senior Manager – Alan has over 15 years of public accounting experience and has extensive experience performing audits, reviews, and compliance work for governmental entities, not-for-profit organizations, and healthcare entities.

Rick Shields, Airport Engagement Team Manager – Rick has over 27 years of experience, will serve as manager for the Airport portion of the Authority's audit and will assist in planning the engagement and provide expertise on the technical review of the financial statements. Rick has 25 years of governmental airport experience and auditing governmental entities. He has provided technical support on the Authority's audit for the past 14 years.

Sarah Hansard, Single Audit and PFC Manager – Hansard Accounting & Consulting, Inc. (MWBE / LDB Firm) – Sarah Hansard has over 30 years of extensive experience performing governmental audits, including extensive airport experience, and will serve as the audit manager for the single audit and passenger facility charge portion of the Authority's engagement. She will continue to provide these services on the Authority's audit.

Faisal Shafiulla - IT Audit & Risk Assurance Lead – responsible for planning all aspects of the IT assessment as well as your cybersecurity evaluation. As IT Director, he will provide technical assistance on all IT issues.

Our professional staff, including the auditor in charge of your engagement, meet the educational requirements for certified public accountants set forth under Florida Statutes (with the exception of our IT Audit Specialist, who has other specialized educational requirements and training). Specific details of governmental auditing experience, including relevant CPE and membership in professional organizations relevant to the Authority's audit are found in each team member's résumé.

Résumés

Daniel J. O'Keefe, CPA, MBA, CFE
Engagement Shareholder

Education and Certifications
- M.B.A. Degree in Accounting, Florida State University, 2006
- B.S. Degree in Accounting, Canisius College, Buffalo, New York, 1977
- C.P.A., Certified Public Accountant - Florida
- C.F.E., Certified Fraud Examiner

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

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

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

Background - Dan O'Keefe has over 45 years of public accounting, governmental, and not-for-profit experience. He is the Central Florida Office Managing Shareholder and serves on the Firm's Board of Directors and is the Firm's Secretary. He has provided services to numerous municipalities, counties, airports, and other governmental entities, and is a nationally recognized expert in the area of governmental auditing. He is one of the most sought-after public sector instructors in the state.

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

Dan has authored numerous CPE courses on governmental accounting and auditing; instructed CPE sponsored by the AICPA and the FICPA; and previously served a four-year term on the Florida Board of Accountancy CPE Committee. He is a three-time recipient of the FICPA Outstanding Seminar Leader Award and two-time recipient of the AICPA Outstanding Instructor Award. He has been an adjunct professor at the University of Central Florida and the University of West Florida.

Dan is the co-author of *A State Lottery: A Challenge for Auditors*; co-author of *Auditing Budget Requirements for Florida's Local Governments*; and author of the *1996 Single Audit Requirements*. In addition, Dan authored the *Florida Single Audit Act*.

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

Engagement Shareholder

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

Counties

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

Municipalities

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

Municipalities *(Continued)*

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

Other

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

Special Districts and Authorities

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

Educational

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

***Indicates Single Audit included**

***Indicates Public Transportation Authority or includes public transportation operations**

William Blend, CPA, CFE
Concurring Shareholder

Education and Certifications

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

Professional Memberships and Affiliations

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

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

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

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

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

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

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

William Blend, CPA, CFE *(Continued)*

Concurring Shareholder

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

Counties

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

Municipalities

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

Municipalities *(Continued)*

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

Educational

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

Special Districts and Authorities

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

***Indicates Single Audit included**

***Indicates Public Transportation Authority or includes public transportation operations**

Joel Knopp, CPA
Hospitality Team and Employee Benefit Plan Shareholder

Education and Certifications

- B.S. Degree in Accounting - Eastern University, 1997
- C.P.A., Certified Public Accountant - Florida

Professional Memberships and Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- FGFOA Conference Planning Committee
- FICPA State and Local Government Committee
- Orange County Industrial Development Authority Advisory Board

Listing of Relevant CPE Courses:

MSL Annual Governmental Updates
FGFOA Annual Conferences
Federal Financial Reporting
GASB Fiduciary Activities and Leases
Yellow Book and Green Book
Fraud Waste and Abuse in Government
Ethics for CPAs: Accounting/Auditing Emphasis (Instructor)
GASB Updates
AICPA GAQC Annual Update Webcast
Municipal Bankruptcies and Fiscal Sustainability
Tax-Exempt Debt/Accounting and Auditing Issues
Conducting Remote Audits in Uncertain Times

Background - Joel Knopp is a member of the Firm's Governmental Practice Group. He has over 25 years of experience in accounting and auditing and works primarily with governmental clients.

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

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

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

Joel Knopp, CPA *(Continued)*

Hospitality Team and Employee Benefit Plan Shareholder

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

Counties

Broward**
Citrus**
Lake**
Hernando*
Martin**
Osceola*
Seminole*
St. Johns
Volusia Clerk of Circuit Court
Northampton (VA)*

Municipalities

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

Educational

School District of Brevard County*
School District of Duval County*
School District of Escambia County*
School District of Lee County*
School District of Manatee County*
School District of Martin County Internal Accounts
School District of Osceola County*
School District of Pasco County*
School District of Seminole County*
School District of Volusia County*
FAU-Treasure Coast University Schools, Inc.*
Genesis Alternative Education Program (VA)
Northampton County School Board (VA)
Staunton City School Board (VA)
Waynesboro City School Board (VA)
Winchester City School Board (VA)

Special Districts and Authorities

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

***Indicates Single Audit included**
***Indicates Public Transportation Authority or includes public transportation operations**

MSL
CPAs & ADVISORS

Alan Ricafort, CPA, CFE

Engagement Senior Manager

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

Professional Experience - Alan has over 15 years of public accounting experience and has extensive experience performing audits, reviews, and compliance work for governmental entities, not-for-profit organizations, and healthcare entities.

Education and Certifications

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

Professional Memberships and Affiliations

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

Listing of Relevant CPE Courses:

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

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

Alan Ricafort, CPA, CFE *(Continued)*

Engagement Senior Manager

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

Counties
Bradford*
Hernando*
Nassau*
Osceola*
Seminole*
St. Johns County*

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

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

Special Districts and Authorities
Barefoot Bay Recreation District
Early Learning Coalition of Flagler/Volusia Counties, Inc.*
Gainesville Regional Airport Authority*
Greater Orlando Aviation Authority**
LYNX – Central Florida Regional Transportation Authority*
Marion County EMS Alliance
Toho Water Authority

Other
Florida Interg[redacted] Finance Commission

***Indicates Single Audit included**
***Indicates Public Transportation Authority or includes public transportation operations**

Rick Shields, CPA, CFE

Airport Engagement Team Manger

Background – Rick Shields has over 27 years of experience in public accounting and began working with airports in 1995. Rick is a member of various professional organizations including the Kentucky Society of CPAs, the American Institute of CPAs, and the Association of Airport Internal Auditors (AAIA).

Professional Experience - Rick has given presentations to the Airport Association for Internal Auditors annual conferences in 2007 - 2010, 2012-2013, 2017 and 2019 on the topics of rental car audits, food and beverage and gift shop audits, risk assessment standards, audit sampling, and comparative audit standards. He authored an article entitled "Avoiding Ambiguities in Concession Agreements" in the January 2008 issue of *Airport Magazine*, published by the American Association of Airport Executives (AAAE).

Education and Certifications

- B.S. Degree in Accounting, University of Kentucky, 1995
- C.P.A., Certified Public Accountant – Kentucky and Virginia
- C.F.E., Certified Fraud Examiner – Association of Certified Fraud Examiners

Professional Memberships and Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Kentucky Society of Certified Public Accountants (KSCPA)
- Association of Certified Fraud Examiners (ACFE)
- Airport Association of Internal Auditors (AAIA)
- A+ Certification from CompTIA
- Information Systems Audit and Control Association (ISACA)

Governmental and other entities served include the following:

Governmental Experience

Bluegrass Area Development District
Kentucky Council on Postsecondary Education*
Kentucky Lottery Corporation
Kentucky Public Employees Deferred Compensation Authority
Lexington Transit Authority**
Lexington Transit Authority**
Office of Petroleum Storage Environmental Assurance Fund*

Single Audit Experience

Conference of Radiation Control Program Directors*
Connected Nation, Inc.*
Council of State Governments*
Kentucky Christian University*

Airports

Baton Rouge Metropolitan Airport**
Cincinnati/Northern Kentucky International Airport**
City of Albuquerque, Aviation Department**
Greater Orlando Aviation Authority**
Roanoke Regional Airport Authority**
Austin-Bergstrom International Airport**
Columbus Regional Airport Authority**
Kansas City International Airport**
Louisville Regional Airport Authority**
Wayne County Airport Authority (Detroit)**
Wichita Airport Authority**

***Indicates Single Audit included**
***Indicates Public Transportation Authority or includes public transportation operations**

Sarah Hansard, CPA, CRFAC, CFF, CGMA
Single Audit and PFC Manager
MWBE/LDB Firm

Background - Sarah Hansard has over 30 years of public accounting and government accounting experience. She has been the president of Hansard Accounting & Consulting, Inc. since 1995.

Professional Experience - Sarah has substantial experience in revenue bond covenant compliance, Florida Statute legal compliance and audits under Federal Single Audit requirements and the Florida Single Audit Act relating to grants. Performs financial and accounting information systems needs assessments for not-for-profit organizations and government entities. Assisted in the development of procedural manuals for government entities in the areas of purchasing, receipts, and personnel.

Education and Certifications

- Masters of Accounting – Florida State University, 1990
- B.S. Degree Double Major Accounting and Finance – Florida State University
- C.P.A., Certified Public Accountant - Florida
- Certified Forensic Accountant
- Certified Financial Forensics
- Chartered Global Management Accountant

Professional Memberships and Affiliations

- American Institute of Certified Public Accountants
- Fellow-Diplomate status of the American Board of Forensic Accountants
- Association of Certified Fraud Examiners
- Florida Government Finance Officers' Association
- Membership Chairman-Friends of American Art-Orlando Museum of Art
- Assistant Treasurer-University Club of Winter Park

Governmental Entities Audited:

Counties
Broward*
Citrus**
Indian River*
Lake**
Martin**
Marion*
Orange*
Volusia*

Municipalities
Daytona Beach*
Deltona*
Ocala*
Orlando*
Palm Bay*
Tamarac*
Vero Beach*
Sebastian

State Agencies
Florida Health Department*
Florida Housing & Finance Agency*

Special Districts and Authorities
East Central Florida Regional Planning Council*
Indian River County Housing Authority*
Port Everglades Authority*

Airports
Daytona Beach International Airport**
Ft. Lauderdale/Hollywood International Airport**
Greater Orlando Aviation Authority**
Memphis Shelby Airport Authority (Tennessee)**
Vero Beach Municipal Airport**

***Indicates Single Audit included**
***Indicates Public Transportation Authority or includes public transportation operations**

Faisal Shafiullah, CISA

IT Audit & Risk Assurance Lead

Background - Faisal is a CISA professional with 18+ years of relative IT and business experience with a focus in internal audit, IT audit/compliance, enterprise risk management, cybersecurity operations, Sarbanes-Oxley, process improvement, and data analytics across various industries including both public and private entities.

Faisal leads the IT Audit and Risk Assurance services for MSL's clients and has prior experience with the Big 4 and other top consulting firms as a trusted advisor for IT audit and risk assurance services.

In his previous experience he was also responsible for directing the activities of the Internal Audit department to ensure the execution and completion of the annual audit plan, including developing the internal audit scope, audit programs, performing internal audit procedures, and publishing internal audit reports reflecting the results of the work performed.

Faisal has a proven track record of building in-house IT Audit and Risk programs, transforming strategy into quantifiably successful programs, optimizing processes for efficiencies and cost reductions, and takes pride in owning client relationships.

Education and Certifications

- Certified Information Systems Auditor (CISA)
- B.B.A, Management Information Systems, Florida International University (Miami)

Competencies

- Internal Audit
- SOX/Internal Controls
- Third-Party Risk Management
- Cybersecurity
- Automation
- Process Improvement (i.e., Six Sigma)

Systems and Frameworks Experience

- Frameworks and Standards
  - COBIT
  - COSO
  - GLBA
  - FFIEC
  - NIST
  - ISO
  - PCAOB AS-5

Professional Memberships and Affiliations

- Information Systems Audit and Control Association, Orlando, FL

Dylan Cartwright, CISA

IT Audit Senior

Background - Dylan is a CISA professional with over 5 years of IT Risk and Compliance experience with a focus in internal audit, vendor management, enterprise risk management, Sarbanes-Oxley, SOC 1, SOC 2, ISO270001, and cyber investigations across various industries including financial services, banking and startups.

Dylan is a creative problem solver in the IT compliance space and has helped many organizations during their initial procedure and policy development process which has led to successful audit campaigns. Dylan has extensive experience in performing control design assessments, identifying gaps and providing recommendations to mitigate risks identified in the audit process ensuring controls are tested in a quality and timely manner. He has served as liaison for external audit relationships with many of the Big 4 accounting firms to facilitate effective and timely external testing and documentation. He is also passionate about introducing compliance and providing opinions on best practice to businesses in emerging technology and developing security areas.

Education and Certifications

- Certified Information Systems Auditor (CISA)
- Certified Internal Auditor (CIA)
- M.S., Cyber Security, Stratford University
- B.A., Computer Science, St. John's University

Competencies

- SOX-404(b) – IT processes
- Internal Audit – IT
- SAP S/4 Hana
- Oracle Cloud
- Data Center Assessments
- HIPAA Compliance
- SOC 1
- SOC 2
- Data Visualization – Tableau
- Data Analytics

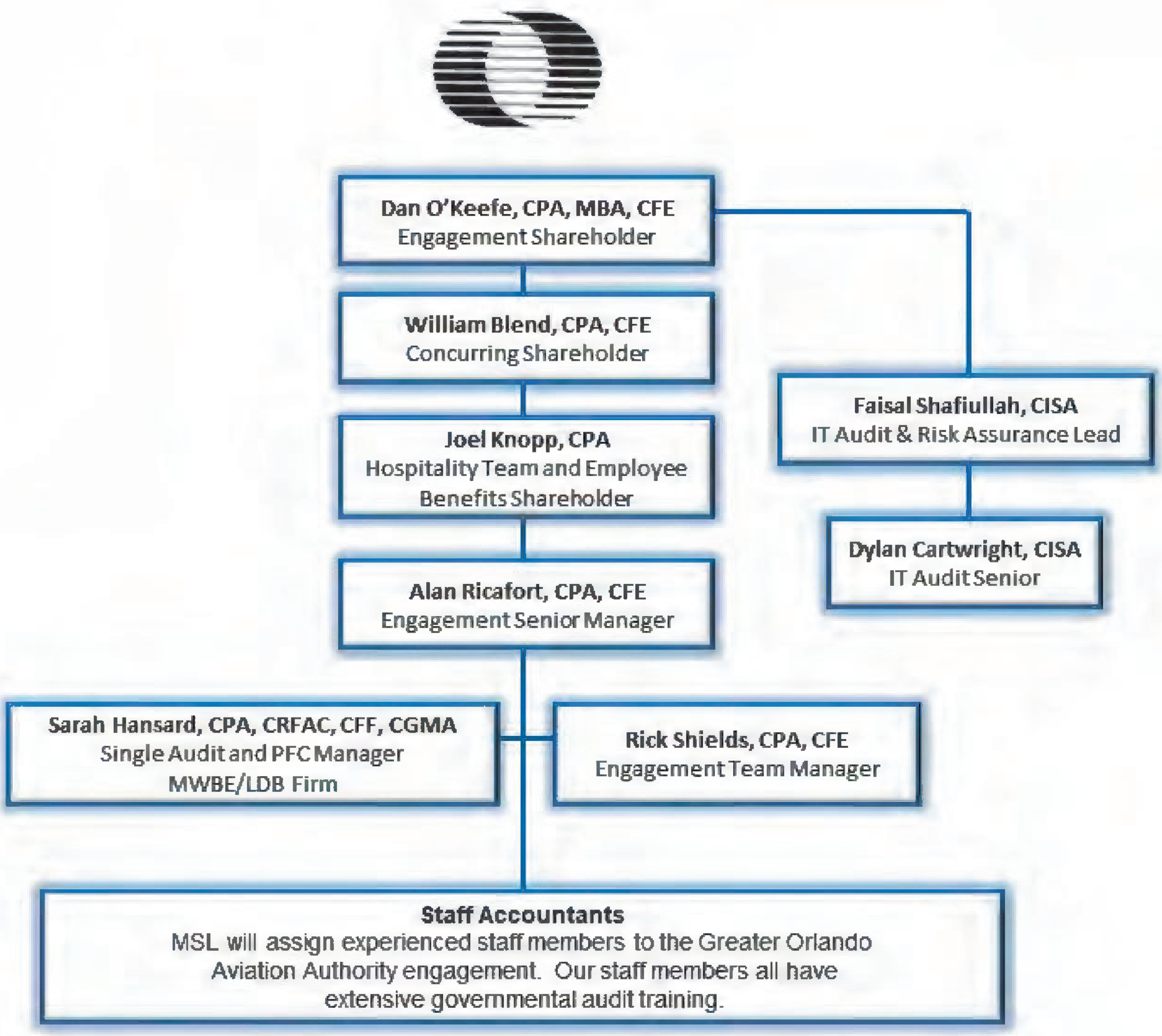
Systems and Frameworks Experience

- Frameworks and Standards
  - COBIT
  - COSO
  - PCI-DSS
  - CMMC
  - NIST
  - ISO
  - PCAOB AS-5

Professional Memberships and Affiliations

- National Society of Leadership & Success
- The Institute of Internal Auditors (IIA)
- Information Systems Audit and Control Association (ISACA)

Organizational Chart



Continuing Professional Education

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

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

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

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

Dan O'Keefe is recognized as one of the top public sector in[redacted] the state of Florida and is also well-known on a national level. He has written numerous courses on various subjects related to governmental accounting and auditing. In addition, he has been an adjunct professor at the University of Central Florida and the University of West Florida.

Bill Blend is often asked to speak at training sessions for the FICPA, FGFOA and at various MSL training events. Bill is one of only a few CPAs in the state who is qualified and teaches the FICPA required ethics class, including a class specifically developed by the FICPA for governmental ethics. As a Certified Fraud Examiner, Bill also teaches fraud sessions for the FGFOA, as well as at client training sessions.

Joel Knopp has spoken at training sessions for the FGFOA, Florida School Finance Officers Association (FSFOA), Florida Association of School Business Officials (FASBO), and at MSL training events on topics related to various governmental accounting and auditing issues, including Single Audit and Governmental Accounting Standards Board (GASB) updates.

Alan Ricafort has spoken at training sessions for FGFOA chapter events and at MSL training events on topics related to various governmental accounting and auditing issues, including Single Audit and GASB updates.

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

Tab 5 - Approach and Methodology

A. Project work Plan

Overview

The following section lays out the blueprint for our unique audit approach for the Authority. Our audit approach is presented utilizing three elements. While not specifically identified, we fully understand that the key to any successful audit is communication with the client. This communication will include audit requests and the timing of audit procedures with the responsible parties prior to initiation. Our goal is to ensure that everyone involved in the audit fully understands their role, as well as any deadlines. In addition, we realize that an audit is often subject to scheduling changes based upon the activities or events that take place during the audit process. We are fully capable and flexible to work through these types of events and still ensure that the most complete and timely audit services are provided to the Authority.

The first element is our general audit approach. In this section, we outline the professional standards, regulations, and principles we operate under to ensure our engagement is in accordance with all of the applicable professional standards. These standards include *Government Auditing Standards*, generally accepted auditing standards, the Uniform Guidance, the *Florida Single Audit Act*, and *Rules of the Auditor General*. These standards dictate how we must conduct our audit and are applicable to every audit, regardless of size or complexity of an entity or any of its components.

The second element discusses the four phases of the audit process and common procedures performed during the audits of all components of the Authority. The four phases identified in the second element are 1) audit planning process, 2) develop audit plan, 3) perform audit plan, and 4) report and monitor. Included in each phase are general procedures we perform to accomplish the goal of each phase.

The third element identifies specific procedures we believ[redacted]tilized during our audit of the Authority. These procedures were developed from our past [redacted] in performing the Authority's financial statement audit. We understand that no two governmental entities are the same and to approach an audit with that mindset would be a disservice to our clients. We also understand that from year to year we must re-evaluate our audit procedures based upon the specific circumstances for that year.

Following the three elements described above will be additional information on specific audit methods to be incorporated into our audit plan, such as sampling, analytical procedures, use of Computer Assisted Audit Techniques (CAATs), etc.

Element One – Audit Approach – General

The purpose of our audit is to provide us with a basis for expressing an opinion on whether the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of any additional information, as applicable, when considered in relation to the financial statements taken as a whole.

Overall, we will follow a risk-based audit approach, which is mandated under United States Auditing Standards Clarified (AU-C) Section 300. In our planning process, we will identify the risks of significant accounts and transactions related to the financial statements and plan our audit procedures to properly address those risks at the financial statement assertion level. We expect the significant risk areas to continue to be Cash and Investments, Long-Term Debt, and Grant Compliance related to the execution of the Authority's $4 billion capital improvement plan. However, we will incorporate preliminary analytics performed during the quarterly reviews of the Authority, update our understanding of the Authority's operations, and consider results of engagements performed by the Authority's internal auditor, to assist us in customizing our audit plan to address any new significant risks identified.

To enable us to reach our conclusion on the fairness of the Authority's financial statements, we must gather competent evidential matter that corroborates the assertions made by management in the financial statements. The principal techniques used to acquire evidence on which the expression of our opinion is based are as follows:

- **Examination** *(Inspection)* - One of our principal objectives is to substantiate the authenticity of various recorded figures and entries. Evidence of such authenticity is typically gathered through examination of documents pertaining to the transaction that occurred.

- **Confirmation** - The process of confirmation is closely related to that of inspection, but is used to obtain supporting evidence by direct request from third parties, rather than by reference to items of evidence readily available from management and staff. Items confirmed include cash, investment, and debt balances as well as grant funding received from FAA and FDOT.

- **Observation** - Observation is commonly used to ascertain compliance with certain prescribed procedures; we frequently use this technique to document and observe your financial operations, including a walkthrough of the Authority's key int[redacted]ls over journal entries, cash disbursements and receipts, contract procurement, payroll, and grant compliance .

- **Verification** - Generally, all of our activities related to the formulation of an opinion on your financial statements are referred to as verification procedures. However, specific tasks are performed to support specific financial statement assertions regarding the:

    - accuracy of recorded balances and related account classifications;
    - valuations of account balances based on generally accepted accounting principles; and
    - cut-off procedures employed by management to consistently record all transactions in the appropriate accounting period(s).

- **Inquiry** - Substantial information is gathered by direct inquiry of your personnel. Through inquiry, we can ascertain the duties performed by given individuals or, through carefully phrased questions, we are able to ascertain if those individuals are properly carrying out the responsibilities assigned to them.

We can also determine specific information about selected accounting items or transactions to support decisions made by management personnel when other corroborating evidence is not readily available.

- **Analytical Review** - By performing an intensive study through analytical procedures, we can gain insight into the manner in which your accounting system does or does not develop reliable financial information. Our auditors perform analytical review procedures to ascertain that the recorded figures "make sense," by being consistent with each other and with known external changes that are taking place. Changes from the previous year, budget-to-actual results or comparison to other comparable airports (benchmarking), are analyzed to make certain that the financial information produced through the Authority's accounting and reporting system(s) are logical and reflect changes in operations or financial position that are known to have occurred.

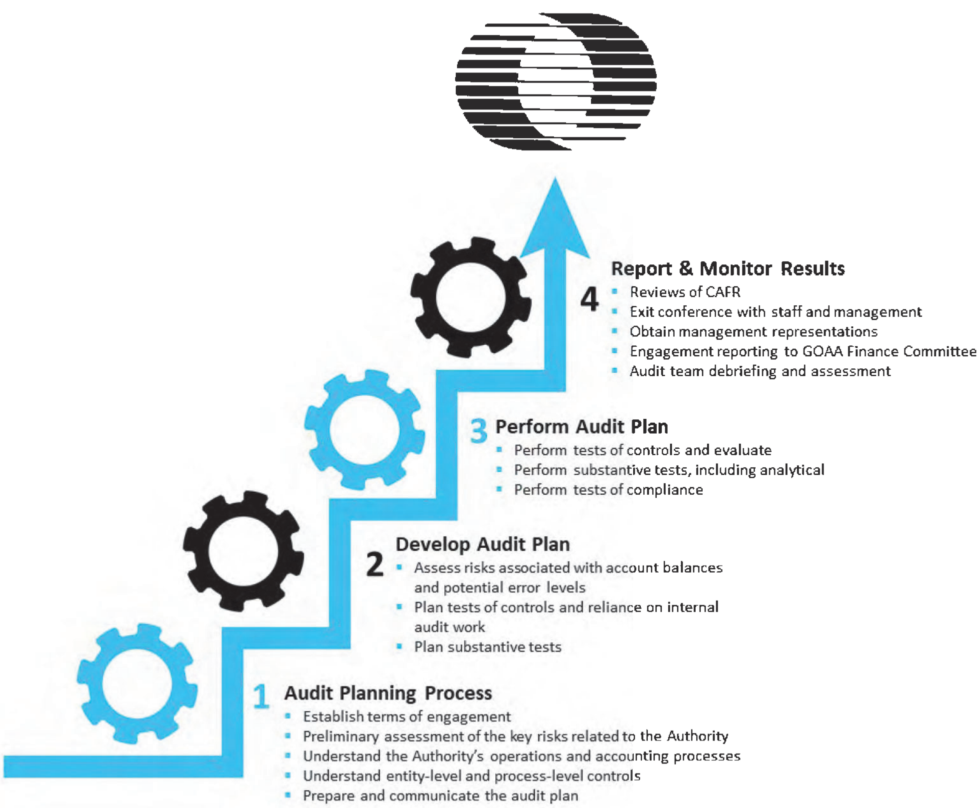
Our audit approach is a positive approach, which maximizes the efficiency and effectiveness of the audit. Our audit programs are "tailor-made" for each engagement to enhance our ability to provide quality professional services and to produce results that are qualitative in nature. Our specific audit procedures are principally oriented toward determining the efficacy of the intended internal controls, ascertaining whether they are actually functioning as planned, and testing the final accounting results to determine that they are, in fact, sufficiently reliable and accurate to support the expression of our audit opinion.

Element Two – Common Procedures

Our general audit approach can be summarized in four main phases:

1. Audit planning and preliminary risk assessment
2. Develop audit plan by assessing risks and evaluating internal controls
3. Perform the audit plan, including tests of controls and substantive procedures
4. Report and monitor results

Following is a diagram illustrating the relationship of these four phases to your audit plan:



Proposed Segmentation of the Engagement

Element Three – Specific Procedures

The following section gives an overview of the major audit segments (Planning, Substantive Testing, and Wrap Up), as well as procedures we anticipate will be implemented in these areas. This section is not intended to provide you with all of the details of our audit steps. It indicates our understanding of the Authority, its environment, and the related internal controls anticipated to be in place.

The overall objective of our audit segmentation and related procedures is to ensure that our audit opinions are supported by the procedures performed. Procedures are evaluated throughout the audit process based upon the Authority's environment, internal controls, and economic condition. In addition, our audit plan is evaluated throughout the audit and procedures are performed to address any significant issues identified during the audit process.

Planning – Internal Controls – Compliance

Engagement Administration and Planning

- Communication with those charged with governance to discuss goals, audit timetable, audit work plan, and particular areas of specialized concentration.
- Make preliminary assessments of the Authority, its environment, and its internal controls.
- Update systems documentation and permanent file information.
- Review status of the prior-year audit recommendations or findings, if any, and ascertain whether they were appropriately resolved.
- Identify all federal and state financial awards programs.
- Document our understanding of all financially significant laws and regulations, and identify any new laws or regulations that require audit testing.
- Identify new or modifications to the existing inter-local agreements.
- Discuss with management the implementation of recent GASB pronouncements, [redacted]ine applicability of pending matters.

Evaluation of the Authority, Its Environment, and Internal Controls

- Obtain and document our understanding of the Authority, its environment, its internal controls, organizational structure, components and operating characteristics,
- Evaluate organization, personnel, and financial practices.
- Document existing IT controls, and evaluate adequacy of physical security environment, including business continuity (disaster recovery) planning.
- Perform an IT risk assessment.
- Evaluate financial reporting systems and administrative monitoring capabilities. Design preliminary tests on controls for compliance with prescribed systems.
- Identify specific compliance requirements related to bond resolutions, ordinances, and Florida Statutes.
- Perform testing of controls over areas deemed to have financial significance. These generally include testing of cash disbursements, cash receipts, journal entries, payroll, contracts, etc.

Planning – Internal Controls – Compliance (Continued)

Minutes, Contracts, and Resolutions

- Review minutes of meetings of the Authority Commission and prepare an abstract of information relevant to the audit of the financial statements.
- Obtain data concerning outstanding contractual commitments, if any, for financial statement disclosure adequacy.
- Design tests of controls for compliance with applicable laws and regulations and the Rules of the Auditor General of the State of Florida.
- Develop a compliance work program and incorporate it into the overall audit plan.

Budgets

- Document budgetary process and confirm compliance with applicable local ordinances, procedures and regulations.
- Review authorization and impact of interim budget amendments, if any.

Substantive Testing

Receivables, Revenue and Cash Receipts

- Ascertain that only earned revenues, if any, in the fiscal year have been recorded, and amounts uncollected at year-end presented as receivables are valid. Ascertain that the Authority has satisfied the relevant legal requirements to receive all revenues recorded.
- Ascertain that the revenues were billed or charged and recorded at the correct amount and receivables are stated at the net realizable amount.
- Ascertain that amounts billed for services rendered are valid and have been billed to customers at authorized rates.
- Ascertain that an adequate allowance for doubtful accounts has been established and that the related amounts and disclosures are properly presented in the financial statements.
- [redacted] that receivables are properly [redacted] the financial statements and that related disclosures are adequate.

Accounts Payable, Cash Disbursements, and Expenses

- Ascertain that recorded expenses and cash disbursements are for goods and services authorized and received.
- Ascertain that expenses incurred for goods and services and related accounts payable have all been identified, including any contingent or contractual liabilities.
- Ascertain that expenses for goods and services are authorized in accordance with the budget and other regulations or requirements.
- Ascertain that expenses and related disbursements and liabilities have been correctly recorded as to account, budget category, period, and amount.
- Ascertain that expenses and related liabilities are properly classified by budget category and related disclosures are adequate.

Substantive Testing (Continued)

Payroll and Related Liabilities

- Ascertain that payroll disbursements are made only for work authorized and performed by authorized personnel.
- Ascertain that payroll is computed using rates and other factors in accordance with contracts and relevant laws and regulations.
- Ascertain that payroll and related liabilities are correctly recorded as to amount and period and properly distributed by account and budget category, and disclosures are adequate.
- Ascertain the status of employee compensatory benefits for accruals and disclosure.

Net Pension and Net OPEB Liabilities

- For each defined benefit plan, ascertain that the methods and assumptions used in determining total pension liability and total OPEB liability are in accordance with GASB 68 and 75, respectively (GAAP).
- Ascertain that the census data used by the actuary reconciles with the plan census data.
- Determine that the actuarial valuation date used by the actuary and the measurement date elected by the Authority are in accordance with GAAP.
- Ascertain that the net pension liability and net OPEB liability are calculated correctly and properly consider fiduciary net position, deferred outflows of resources, and deferred inflows of resources.

Risk Management

- Document and evaluate controls over the Authority's risk management processes.
- Review insurance coverage in place to ensure it is active and applicable for the Authority's risk.
- Ensure proper disclosures related to the Authority's risk management activities.

[redacted]

Net Position

- Ascertain that all classifications of net position are recorded and properly authorized in accordance with GASB 63.
- Ascertain that components of net position are determined in accordance with applicable regulations and requirements.
- Ascertain that components of net position, including changes in net position, are properly computed and are described, classified, and appropriately disclosed.

Revenues

- Perform analytical procedures related to charges for services.
- Determine that passenger facility fees are properly restricted and accounted for.
- Perform testing of various concession revenue in accordance with agreements.

Expenditures and Expenses

- Perform analytical procedures related to expenses.
- Through testing and observation, determine that expenses are appropriate and properly classified.
- Determine that expenses are properly classified for budgetary purposes.

Substantive Testing (Continued)

Single Audit and Passenger Facility Charges Program (PFC) Audit

- Verify that the Authority's Schedule of Expenditures of Federal Awards and State Financial Assistance and Schedule of Passenger Facility Charges reconcile to the Authority's underlying accounting records (i.e., general ledger details). Ascertain status and resolution of prior-year findings and questioned costs.
- Test grant revenue through confirmation with grantor agency and ascertain appropriateness of classification.
- Ascertain that grant revenues and expenditures charged to grant programs are valid and complete and, if applicable, indirect costs are properly allocated.
- Determine threshold for Type A and Type B programs based on grant expenditures.
- Identify major federal programs and major state projects using risk-based approach.
- Ascertain that grant-related amounts are properly presented and related SEFA disclosures are adequate.
- Evaluate and test controls over direct and material compliance requirements for major grants and PFCs.
- Ascertain compliance with PFC program requirements including cost allowability, eligibility, and quarterly reporting

Wrap-Up and Reporting

- Prepare draft of the financial statements.
- Complete all financial disclosure checklists.
- Review status of prior-year audit recommendations and ascertain whether they were appropriately resolved.
- Provide current-year audit findings and recommendations for improvement related to the financial statements, internal control, accounting, accounting systems, and compliance with policies and procedures.
- Prepare preliminary drafts of audit reports and management letter, and meet with management to review drafts prior to issuance.
- Schedule and attend final meeting with management to finalize all financial reporting matters.
- [redacted] financial statements to management and the Authority's Board.

Approach to be Taken to Gain and Document an Understanding of the Authority's Internal Control Structure

Audit standards require us to gain an understanding of the Authority, its environment, and its internal controls in order for us to properly plan our audit to address audit risk at the financial statement assertion level.

While the requirement to gain an understanding of the client, its environment, and its internal controls is the same on every engagement, the factors affecting this information and the procedures performed to gain this understanding are not the same for all engagements.

The objective in gaining this understanding is to identify types of potential misstatements, consider factors that affect the risk of material misstatement, and design tests of controls, when applicable, as well as substantive procedures. We anticipate evaluation of controls over the following significant areas:

- Cash and investments
- Accounts and grants receivable
- Payables and accrued liabilities
- Monitoring and risk assessment on an entity-wide level
- Capital assets
- Financial reporting
- Grants and PFCs
- Pensions and OPEB
- Cash receipts
- Cash disbursements
- Payroll
- Bids

Approach to Determining Laws and Regulations that will be Subject to Audit Test Work

A key component in auditing any governmental entity is to determine those laws, regulations, and contracts that have a significant impact on the financial statements. Our audit approach in this area involves:

- Review of prior financial statements
- Inquiry of management and staff
- Review of grant agreements
- Review of contracts and other agreements

Once significant laws and regulations that affect the Authority have been identified, we will develop compliance testing to ensure that we address these issues.

Approach to GASB Implementation

At MSL, we pride ourselves at being highly involved in our profession. As you saw in reading through engagement team member's resumes, we are actively involved in local and national professional organizations. Beyond our commitment to give back to our profession, this involvement enables all of our staff to be aware of all the issues that face our governmental clie[redacted]courage our clients, whenever possible, to early implement accounting standards. Our goal is to work with our clients to ensure that the implementation process goes smoothly and that the implementation is in accordance with the applicable standards. We provide support and information to our clients. One way this is accomplished is at our free, annual governmental training session held in the summer, where all of our clients can come and discuss the accounting issues that face us all.

Below is a listing of new GASB pronouncements that we anticipate to have the most significant impact on the financial accounting and reporting of the Authority:

- GASB Statement No. 101 – *Compensated Absences* (effective for FY25)

As GASB continues to publish authoritative GAAP, MSL stands ready to provide leadership and guidance in interpreting and implementing new standards as they are issued and become effective.

Evaluating IT Environment

As part of our audit procedures, we are required to gain an understanding of IT environment that supports the financial reporting process. Our assessment includes the following:

- Identifying key information systems and EUC (End-User Computing) applications, such as user-developed spreadsheets, that are relevant to financial reporting
- Evaluating procedures by which transactions are initiated, authorized, recorded, processed, and reported in such systems

While not specifically required to be evaluated, during our audit planning phase, we have our IT Risk Assurance team incorporate a tailored approach to your overall IT environment which includes a review of the following IT Environment areas:

- **General IT Controls**

These controls impact the achievement of the financial statement assertions by supporting an environment that provides for the integrity, security, and availability of financial data. Our audit approach includes a review of General IT controls, such as:

  - IT Governance - including risk management, strategic planning, and vendor management
  - IT Operations - including data backup and recovery, interfaces between systems, and incident management
  - Physical Security and Access to Programs and Data - including appropriate segregation of duties
  - Change Management and Software Acquisition and Development

- **Application Controls**

These controls relate to programmed procedures within an information system that are designed to help ensure the completeness and accuracy of information processing, such as completeness and validity checks, authentication, authorization, or input controls.

- **Cyber Hygiene Practices**

Cybersecurity continues to be one of the key risks for the majority of our clients. We understand those risks and as part of our procedures, we benchmark the practices and controls employed by our clients against the key cybersecurity frameworks, such as CIS Controls or the five-step NIST Cybersecurity Framework. We also provide a high-level vulnerability assessment at no cost to our clients.

Intelligent Data Analytics and Visualization

It is our policy to incorporate the use of Machine Learning-enabled CAATs in our audit approach where it is practical and efficient to do so. Our Firm understands the efficiencies and effectiveness derived with the proper use of these audit techniques. Our goal is to ensure your audit team has the tools and training to use these techniques and that is why we have committed significant Firm resources in this area.

Whenever possible, we will request electronic copies of your financial data and use data extraction and analysis software to assist us in performing your audit.

IDEA

This software enables us to take virtually any output file format from your financial reporting package and convert it into a usable data format for our staff to perform analyses, such as:

- Comparison of employee and vendor addresses to identify employees who are also vendors
- Analyzing numerical sequences from large populations to identify missing or duplicate checks or invoices
- Sorting payments to identify transactions that fall just under financial control or contract limits
- Identifying unexpected trends in the number, or amounts of, payments to vendors
- Searching for false (“ghost”) employees by comparing the human resources database with the payroll system database

Microsoft Power BI

Power BI is a collection of Business Intelligence tools that help with turning raw data into coherent, visually rich and interactive insights. Our IT Risk Assurance Team uses this powerful tool to develop custom-built dashboards that assist our audit team with analyzing system user metrics, such as:

- Insufficient or incompatible segregation of duties
- Stale user accounts - i.e., accounts with no recent activity
- User accounts that do not follow policies and procedures employed by the organization

Approach to the Federal and State Grants Requirements

We will use the following sources as guidance in identifying appropriate tests of and document compliance with laws and regulations that will be applicable to federal and state awards: the audit requirements of Title 2 U.S. *Code of Federal Regulations,* Part 200, *Uniform Administrative Requirements, Cost Principles, and the Audit Requirements for Federal Awards* (“Uniform Gui[redacted] the Florida Single Audit Act. In addition, depending upon which grant(s) are determined to be major federal programs or state projects, the applicable compliance supplements for those grants as well as other applicable state and federal compliance supplements will be used.

The first and most important step in ensuring a proper Single Audit is performed is meeting with management and staff to ensure that the Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA) includes all the applicable federal programs and state awards for the year being audited. Once that determination is made, we will be able to properly determine the threshold to identify Type A and Type B programs. We will also be able to properly identify major program(s) and projects/grants.

Various factors go into the determination of which grants are selected for auditing in any year, such as:

- Maturity of a grant
- If the Authority qualifies as a low risk auditee dollar thresholds
- If weakness in controls is identified
- Grantor monitoring
- Extent to which computer processing is used
- Requests of the grantor agencies to test the program as high risk

We will use a risk assessment process as required by both Uniform Guidance and the *Florida Single Audit Act*.

Once the determination of major grants has been made, we will meet with the appropriate Authority staff to discuss the programs, review the related internal controls, and go over the compliance requirements for the grants. The number of transactions tested for each major grant is generally determined based upon the number of transactions and auditor judgment. In all cases, we will follow the guidance in AU-C Section 530 *Audit Sampling* to make our selections. Where possible, we will perform a dual test of the transaction for allowable cost as well as the applicable compliance requirement(s). Some grants may require additional compliance testing outside of transactional testing, and, in those cases, we will work with staff to ensure the proper performance of these tests.

Ensuring the Authority meets Passenger Facility Charges Revenue Requirements

Passenger Facility Charges (PFC) came into existence as the result of the Aviation Safety and Capacity Expansion Act of 1990. They were first levied beginning June 1, 1992. At that time, passenger facility fees were $3 per leg. In 2001 Federal legislation was passed to increase the cap to $4.50. Shortly after the 1990 Federal legislation was passed, **Dan O'Keefe**, Engagement Shareholder, developed a training course to teach accountants and auditors the rules for accounting for the fees and the audit requirements for performing audits of the collection and spending of the fees. He traveled around Florida and the United States presenting his PFC course. He performed a number of consulting engagements to airports assisting them in setting up their systems and controls.

We will audit the Authority's PFC program in accordance with the *Passenger Facility Charge Audit Guide for Public Agencies (Revised September 2000),* as issued by the Federal Aviation Administration Passenger Facility Charge Branch. Some of the testing procedures will include:

- Review all applicable PFC Applications and corresponding FAA Records of Decision (ROD).
- Document internal control structure as it relates to PFCs and testing of PFC internal controls to support a low assessed level of control risk.
- Test for compliance with ROD with regard to use of P[redacted]
- Test quarterly PFC reports submitted by the Authority to the FAA.
- Test for proper level of PFC-imposed authority and that PFC funds are deposited to an interest bearing account.
- Test of air carrier reports for proper remittance of funds and reports.

Audit reports will be prepared in accordance with generally accepted auditing standards (GAAS), generally accepted government auditing standards (GAGAS), and the provisions of the PFC Guide. Audit reports we have issued in past audits have met these requirements.

Identification of Anticipated Potential Audit Problems

At MSL, we pride ourselves at being highly involved in our profession. As you saw in reading through engagement team member's résumés, we are actively involved in local and national professional organizations. Beyond our commitment to give back to our profession, this involvement enables all of our staff to be aware of all the issues that face our governmental clients. We encourage our clients, whenever possible, to early implement accounting standards. Our goal is to work with our clients to ensure that the implementation process goes smoothly, and that the implementation is in accordance with the applicable standards. We provide support and information to our clients. One way this is accomplished is at our free, annual governmental training session held in the summer, where all of our clients can come and discuss the accounting issues that face us all. As GASB continues to publish authoritative GAAP, MSL stands ready to provide leadership and guidance in interpreting and implementing new standards as they are issued and become effective.

MWBE/LDB Utilization

Due to our vast experience in Florida and the requirement and/or options provided by many governments within the state, MSL has vast experience working with MWBEs and LDBs. In fact, we appreciate the opportunity to help and partner with small businesses within our community. We are committed to meeting the Authority's MWBE/LDB participation goal of 17%.

We also understand the importance of ensuring that from the Authority's perspective that this partnership does not make the audit process any more cumbersome on staff. Therefore, at MSL we commit to you that working with the professional we have chosen to partner with will be seamless; we will operate as one team. To ensure this, we have chosen a highly competent partner to team with MSL and have clearly defined her continuing role. Doing so ensures that everyone knows the expectations and is focused on ensuring the best results for the Authority. We have identified the areas of single audit and passenger facility fees as the audit areas in which our partner [redacted]upport our audit team. We will be responsible for ensuring that all work performed by our partner meets all professional standards and exceeds the expectations of the Authority.

Sarah Hansard has over 30 years of public accounting and government accounting experience. She has been the president of Hansard Accounting & Consulting, Inc. since 1995. Sarah is a certified Minority/ Woman Business Enterprise (MWBE) with the state of Florida and a Local Developing Business (LDB) enterprise certified with Greater Orlando Aviation Authority. Her certifications are included on the next two pages. She has substantial experience in revenue bond covenant compliance, Florida Statute legal compliance, audits under Federal Single Audit requirements, the Florida Single Audit Act relating to grants, and audits of Passenger Facility Fees. Sarah performs financial and accounting information systems needs assessments for not for-profit organizations and governmental entities. She assisted in the development of procedural manuals for governmental entities in the areas of purchasing, receipts, and personnel. **We believe Sarah has more experience auditing airports than any other MWBE/LDB in Florida.** That should be very important to the Authority.

Hansard Accounting & Consulting, Inc.
Sarah Hansard, President (Since 1995)
9844 Bubbling Brook Ct.
Oviedo, FL 32765
(407) 718-3860
s.hansard.net@gmail.com

B. Transition Plan

This is probably the biggest reason for keeping us as your auditors. There is no transition plan needed. We have extensive institutional knowledge of the Authority. We have permanent binders containing all the significant agreements, contracts, policies, procedures, internal controls, and other documents that support our full understanding of the Authority and its operations. Other firms will need to start from scratch. In addition, because we have amassed all that knowledge and understanding, we can begin your audit right on time without any risk that the audit will not be completed timely. In past years, we have started the Authority's audit in July.

[redacted]

Tab 6 – References

MSL is proud to share with the Authority the following representative listing of clients for whom we have provided auditing services that are comparable in scope and size. We chose these clients because they are local and work closely with our Central Florida team members.

Client Name Address	Contact Person Telephone Number Email Address	Time Period Scope of Services Status
City of Orlando 400 S. Orange Avenue Orlando, FL 32802	**Michelle McCrimmon** CFO (407) 246-2142 michelle.mccrimmon@cityoforlando.net	2013 – Current Annual Audit Current Client
Central Florida Expressway Authority 4974 ORL Tower Road Orlando, FL 32807	**Lisa Lumbard** CFO (407) 690-5352 lisa.lumbard@cfxway.com	2012 – Current Annual Audit Current Client
Lake County 315 W. Main Street Tavares, FL 32778	**Kristy Mullane** CFO (352) 343-9433 kmullane@lakecountyclerk.org	2006 – Current Annual Audit Current Client

Tab 7 – Additional Requirements of the Response

Respondent's Certification Form

1. **Respondent's Certification Form**

I have carefully examined the Solicitation and any other documents accompanying or made a part of this Solicitations.

I hereby propose to furnish the goods or services specified in this Solicitation at the prices or rates quoted in my submittal. I agree that my submittal will remain firm for a period of up to one-hundred-twenty (120) days in order to allow the Aviation Authority adequate time to evaluate the submittals.

I certify that all information contained in this Solicitation is truthful to the best of my knowledge and belief. I further certify that I am duly authorized to submit this Solicitation on behalf of the Respondent as its act and deed and that the Respondent is ready, willing and able to perform if awarded the Contract.

I certify, under oath, that this Solicitation is made without prior understanding, agreement, connection, discussion, or collusion with any other person, firm or corporation submitting a Solicitation for the same product or service. I further certify that no officer, employee or agent of the Aviation Authority or any other Respondent has a financial interest in this Solicitation. I further certify that the undersigned executed this Respondent's Certification with full knowledge and understanding of the matters therein contained and was duly authorized to do so.

Company MSL, P.A.

Bidder's Signature Daniel J. O'Keefe

Print Name and Title Daniel O'Keefe, Shareholder

Address: 255 S. orange Ave., Ste 600, Orlando, FL 32801

Date 4/19/2024

Duns Number 020988648

Federal Tax Id Number [redacted]

Email: Dokeefe@mslcpa.com

Sworn to and subscribed before me by means of:

☒ ***physical presence or*** ☐ ***online notarization***

this day of April 19 ***20***24

by Daniel J. O'Keefe ***who is***

☒ **Personally Known; or** ☐ **Produced Identification. Type of identification produced:** ***[Check applicable box to satisfy identification requirement of FLA. Stat. §117.05)***

STATE OF FLORIDA) **Seal**

COUNTY OF Orange

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

Notary Public My Commission Expires: Jan. 9, 2025

Printed, typed or stamped commissioned name of Notary Public)

The Aviation Authority only requires Company Federal Tax Id numbers. The Aviation Authority is not requesting individual social security numbers

Conflict of Interest Disclosure Form

2. Conflict of Interest Disclosure Form

The award of this Contract is subject to the provisions of Chapter 112, Florida Statutes. All Respondents must disclose within their Response the name of any officer, director, employee or agent (or their spouse or child) who is also an employee or officer of the Aviation Authority.

By submission of this Response, the undersigned certifies, under penalty of perjury that to the best of their knowledge and belief, have met the Florida Statute.

Comments:

____
____
____
____
____

Acknowledged by:

____

Firm Name:
MSL, P.A

Signature of Authorized Representative:
Daniel J. O'Keefe

Name and Title (Print or Type):
Daniel J. O'Keefe, Shareholder

Date:
04/19/2024

Certification Regarding Prohibition Against Contracting with Scrutinized Companies

3. <u>Certification Regarding Prohibition Against Contracting with Scrutinized Companies</u>

I hereby certify that neither the undersigned entity, nor any of its wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of such entities or business associations, that exists for the purpose of making profit have been placed on the Scrutinized Companies that Boycott Israel List created pursuant to s. 215.4725 of the Florida Statutes, or are engaged in a boycott of Israel.

In addition, if this solicitation is for a Contract for goods or services of one million dollars or more, I hereby certify that neither the undersigned entity, nor any of its wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of such entities or business associations, that exists for the purpose of making profit are on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to s. 215.473 of the Florida Statutes, or are engaged in business operations in Cuba or Syria as defined in said statute.

I understand and agree that the Aviation Authority may immediately terminate any Contract resulting from this solicitation upon written notice if the undersigned entity (or any of those related entities of Respondent as defined above by Florida law) are found to have submitted a false certification or any of the following occur with respect to the company or a related entity: (i) it has been placed on the Scrutinized Companies that Boycott Israel List, or is engaged in a boycott of Israel, or (ii) for any Contract for goods or services of one million dollars or more, it has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or it is found to have been engaged in business operations in Cuba or Syria.

Name of Respondent: MSL, P.A.

By: David J. O'Leary
(Authorized Signature)

Title: Shareholder

Date: 4/19/2024

E-verification Certification Form

4. E-Verification Certification Form

Effective January 1, 2021, public and private employers, contractors and subcontractors will be required to register with, and use the Employment Eligibility Verification System (E-Verify) to verify the work authorization status of all newly hired employees. The E-Verify system can be obtained at the U.S. Department of Homeland Security website: https://www.e-verify.gov/

"Contractor" means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration (also referred to as Bidder, Vendor or Contractor).

"Subcontractor" means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration (also referred to as Sub- Vendor or Sub-Contractor).

Vendor/Contractor/Subcontractor acknowledges and agrees to utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:

- All persons employed by Vendor/Contractor/Sub-Contractor during the term of the contract, (including assigned sub-vendors/sub-contractors/sub-contractors), to perform employment duties within Florida and any work in pursuant to the contract with the Aviation Authority.

By entering into a contract with the Aviation Authority, the Contractor/Contractor becomes obligated to comply with the provisions of Section 2. Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes, but is not limited to, utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien.

The contractor shall maintain a copy of such affidavit for the duration of the contract. *Failure to comply will lead to termination of resulting contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. Any challenge to termination under this provision must be filed in the Circuit Court of Orange County, Florida no later than 20 calendar days after the date of termination. If the resulting contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of 1 year after the date of termination.*

I hereby acknowledge and agree that use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the resulting contract with the Greater Orlando Aviation Authority.

Company Name: MSL, P.A.

Authorized Name: Daniel J. O'Keefe Title: Shareholder

Signature: Daniel J. O'Keefe Date 4/19/2024

****

State of Florida

County of Orange

This instrument was acknowledged before me on 4/19/2024 (Date)

Notary Public Signature Lina Mejia

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

24-106-RFP-PS Audit Services **Page 33 of 59** **BASE REV 02/19/2024**

Current W-9

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Give Form to the requester. Do not send to the IRS.

Print or type. See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
MSL, P.A.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☑ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ ______

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) ______

Exemption from FATCA reporting code (if any) ______

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
255 S. Orange Ave, Suite 600

Requester's name and address (optional)

6 City, state, and ZIP code
Orlando, FL 32801

7 List account number(s) here (optional)

Part I **Taxpayer Identification Number (TIN)**

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

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

Social security number
☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number
[redacted]

Part II **Certification**

Under penalties of perjury, I certify that:

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

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

Sign Here **Signature of U.S. person ▶** [illegible], COO **Date ▶** 1/4/2024

General Instructions

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

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

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Cat. No. 10231X Form **W-9** (Rev. 10-2018)

MWBE Forms

Letter of Intent

LETTER OF INTENT/AFFIRMATION
Minority/Woman Owned Business Enterprise
(This page shall be submitted for each MWBE firm)

Bidder/Proposer
Name: MSL, P.A.
Address: 255 S. Orange Ave., Ste 600
City: ORlando State: FL Zip: 32801

MWBE Firm
Name: Hansard Accounting & Consulting, Inc.
Address: 9844 Bubbling Brook Ct.
City: Oviedo State: FL Zip: 32765

MWBE Contact
Name: Sarah Hansard Phone: (407) 718-3860
Email: s.hansard.net@gmail.com

MWBE Certification Agency: Greater Orlando Aviation Authority Expiration Date: 10/22/2024

Each MWBE Firm shall submit evidence (such as photocopy) of their certification status

Scope of Work	Quantity	Rates	Total
Performing Audit Procedures			

Year 1 $______ Year 4 $______

Year 2 $______ Year 5 $______

Year 3 $______

Total Term Value: $______ Percent of total Bid: 17 %

Affirmation

The above-named MWBE firm affirms that it will perform the portion of the contract as described above for the estimated dollar value as stated above.

By: Sarah Hansard PRESIDENT 4/19/24
(MWBE Owner Signature) (Title) (Date)

The Proposer affirms it is committed to utilizing the above named MWBE firm for the portion of the contract as described above for the estimated dollar value as stated above.

By: [signature] Shareholder/Chair 4-19-2024
(Proposer's Authorized Signature) (Title) (Date)

In the event the bidder/proposer does not receive award of the prime contract, any and all representations in this Letter of Intent Affirmation shall be null and void.

24-106-RFP-PS Audit Services BASE REV 02/19/2024

Page 35 of 59

ORLANDO INTERNATIONAL AIRPORT | MCO

Orlando International Airport
5850 B Cargo Road
Orlando, Florida 32827-4399
Phone (407) 825-7133
Fax (407) 825-3004

October 22, 2021

Ms. Sarah Hansard
Hansard Accounting & Consulting, Inc.
9844 Bubbling Brook Ct.
Oviedo, FL 32765

Minority/Women Business Enterprise (M/WBE) Certification
Expiration Date: October 22, 2024

Dear Ms. Hansard:

The Small Business Development Department of the Greater Orlando Aviation Authority (Authority) is pleased to announce that your firm, **Hansard Accounting & Consulting, Inc.** has been certified as a **Minority/Women Business Enterprise (MWBE)** under the Authority's Minority/Women Business Enterprise Policy.

M/WBE certification is not equivalent and should not be construed as certification under the Authority's Disadvantaged Business Enterprise (DBE) or Airport Concessions Disadvantaged Business Enterprise (ACDBE) Policies promulgated pursuant to the Department of Transportation's regulations, or the Authority's Local Developing Business (LDB), Small Business Enterprise (SBE) or Veteran Business Enterprise (VBE) Policies.

M/WBE certification is NOT a guarantee work, but enables the firm to compete for, and perform, contract work on all Authority projects as an **M/WBE** contractor, sub-contractor, consultant, sub-consultant or material supplier.

Your company's **M/WBE** certification with the Authority will be effective through **October 22, 2024.** For re-certification at the end of this period you must reapply for M/WBE certification. Your **renewal application** should be submitted ninety (90) days prior to expiration of your current certification. You may complete your renewal application online at https://goaa.diversitycompliance.com. **Failure to submit your renewal application ninety (90) days in advance of your expiration may result in a lapse in your certification.**

If there is a material change in the firm, including, but not limited to: ownership, officers, directors, scope of work being performed, daily operations, affiliations with other businesses or individuals or physical location of the firm prior to your renewal date you must promptly notify this office in writing. Notification should include supporting documentation.

Congratulations on your **M/WBE** certifications. Please contact our office at 407-825-7133 or certifications@goaa.org if you have any questions or if we can be of any assistance.

Sincerely,

George I. Morning
Director, Small Business Development Department

Federal or State Desk Reviews

MSL has not had a review of our audits performed during the last three years.

Disciplinary or Regulatory Action

MSL has had no regulatory action taken, or pending, against the Firm during the past three years with state of Florida regulatory bodies, including the Board of Accountancy, or national/state professional organizations. We will provide the City with written notice of any disciplinary or regulatory action taken, or pending, against the Firm during the period of the City's engagement.

Litigation

Our Firm has no action, lawsuit, proceeding, inquiry, investigation, at law or equity before or by a court, governmental agency, public board or body, pending or, to the best of our knowledge, threatened, which would in any way prohibit, restrain or enjoin the execution or delivery of our obligations or diminish our obligation or diminish our financial ability to perform the terms of the proposed contract.

Conflict of Interest

Members of the MSL Team have provided auditing services for the Authority for the past 14 years. In addition, MSL has performed agreed upon procedures for the Authority related to procurement and travel reimbursements. These attest services required MSL to be independent and in no way constitute a conflict of interest with the Authority.

Independence

MSL is independent of the City and its related entities, as defined by the auditing standards generally accepted in the United States of America. [redacted]

We believe that independence is the bedrock of our profession. As a result, while the City is a client, we will ensure that no employees will serve either the City or any of its related entities in any position that would impair independence in fact or in appearance.

Annually, each of our professional staff is required to confirm their independence of all Firm clients. We pledge to incorporate involvement in any entity related to the City into our annual independence assessment.

Addendum Acknowledgement

MSL confirms that we have received Addendum 1 dated April 17, 2024.