

**SOUTHERN HILLS PLANTATION II
COMMUNITY DEVELOPMENT DISTRICT
AUDIT COMMITTEE MEETING AND BOARD MEETING
MAY 12, 2017**

**SOUTHERN HILLS PLANTATION II
COMMUNITY DEVELOPMENT DISTRICT AGENDA
MAY 12, 2017 AT 10:30 a.m.**

Southern Hills Plantation II
4200 Summit View Drive, Brooksville, FL 34601

District Board of Supervisors	Vice-Chairman Supervisor Supervisor Supervisor Supervisor	Devon Rushnell Chuck Maynard Matt Pallardy Jon Franz Derrick Rushnell
Committee Members	Chairman Vice-Chairman Supervisor Supervisor	Devon Rushnell Chuck Maynard Matt Pallardy Jon Franz
District Manager	Meritus	Brian Lamb
District Attorney	Fletcher & Fischer	Leigh Fletcher
District Engineer	Coastal Engineering	Don Lacey

All cellular phones and pagers must be turned off while in the meeting room

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (813) 397-5120, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770, who can aid you in contacting the District Office.

Any person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that this same person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

May 12, 2017

Southern Hills Plantation II

Dear Committee Members:

The meeting of the Southern Hills Plantation II Community Development District Audit Committee and Regular Board Meeting will be held on **Friday, May 12, 2017 at 10:30 a.m.** at the Southern Hills Clubhouse, located at 4200 Summit View Drive, Brooksville, FL 34601. Included below is the agenda:

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PUBLIC COMMENT ON AGENDA ITEMS**
- 4. AUDIT COMMITTEE MEETING**
 - A. Open the Audit Committee Meeting
 - B. Consideration of the Audit Committee Meeting Minutes March 1, 2017..... Tab 01
 - C. Evaluate and Rank the Audit Proposals
 - i. McDirmit Davis, Certified Public Accountants and Advisors Tab 02
 - ii. Carr Riggs and Ingram Tab 03
 - iii. Grau & Associates Tab 04
 - D. Finalize the Ranking and Consideration of Audit Committee Recommendation Tab 05
 - E. Close the Audit Committee Meeting
- 5. REGULAR BOARD MEETING – BUSINESS ITEMS**
 - A. Open the Regular Board Meeting
 - B. Consideration of Audit Committee Recommendations and Evaluation
 - C. Consideration of District Engineer Proposals
 - D. Consideration of District Management Proposals
 - E. Overview of Collections and Direction for Priority of Spending Remaining Year
 - F. Consideration of Resolution 2017-06; Approving Proposed Fiscal Year 2018 Budget & Setting Public Hearing Tab 06
 - G. Consideration of Resolution 2017-07; Re-Designating Treasurer Tab 07
 - H. Annual Disclosure of Qualified Electors Tab 08
 - I. General Matters of the District
- 6. CONSENT AGENDA**
 - A. Consideration of Board of Supervisors Meeting Minutes February 10, 2017.....Tab 09
 - B. Consideration of Operations and Maintenance Expenditures April 2017.....Tab 10
 - C. Review of Financial Statements Month Ending April 30, 2017.....Tab 11
- 7. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
- 8. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS**
- 9. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 397-5120.

Sincerely,



Brian Lamb
District Manager

SOUTHERN HILLS PLANTATION II COMMUNITY DEVELOPMENT DISTRICT

March 10, 2017 Audit Committee Meeting

Minutes of the Audit Committee Meeting

The Audit Committee Meeting of the Board of Supervisors for Southern Hills Plantation II Community Development District was held on Wednesday, March 1, 2017 at 10:00 a.m. at the Southern Hills Clubhouse, located at 4200 Summit View Drive, Brooksville, FL 34601.

1. CALL TO ORDER/ROLL CALL

Mr. Lamb called the Audit Committee Meeting of the Board of Supervisors of the Southern Hills Plantation II Community Development District to order on Wednesday, March 1, 2017 at 10:00 a.m.

Board Members Present and Constituting a Quorum:

Devon Rushnell	Vice Chairman
Matt Pallardy	Supervisor
Jon Franz	Supervisor

Staff Members Present:

Brian Lamb	District Manager
Leigh Fletcher	District Counsel

There were a few audience members present.

2. APPOINT CHAIRMAN

Mr. Lamb was appointed the Chairman of the meeting.

3. SELECTION OF CRITERIA FOR EVALUATION OF PROPOSALS

Mr. Lamb went over the criteria for evaluation of proposals. Mr. Lamb said there are four items the Board could use to evaluate proposals: ability of the personnel, ability to furnish the required services, experience, and an additional factor, which could be price. He recommended that the Board weigh them equally. Ms. Fletcher discussed the pros and cons of using price as the additional factor in the criteria. The Board discussed using price as another factor to evaluate the proposals and would like to factor price into their determination. Mr. Lamb stated that they could also use timeline and have five categories with equal balance, and the Board agreed.

MOTION TO:	Use the following five categories with equal weight as selection criteria to evaluate the proposals: ability of the personnel, ability to furnish the required services, experience, price, and timeline.
MADE BY:	Supervisor Franz
SECONDED BY:	Supervisor Rushnell
DISCUSSION:	None Further
RESULT:	Called to Vote: Motion PASSED 3/0 - Motion Passed Unanimously

4. DETERMINE DATE, TIME AND LOCATION RFP REQUIRED CONSIDER NOTICE OF REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

Mr. Lamb stated that management will run an advertisement in the newspaper for RFP and will also reach out to four or five companies that do the work. He stated there will be a time frame of around three weeks to process this, and there will need to be a committee meeting and a Board of Supervisors meeting about it in mid-April. The Board had questions about the scope of the audit, and Mr. Lamb and Ms. Fletcher answered their questions.

MOTION TO:	Write in a specialty criteria for the company to do a review of the 2011 audit and that the audit that was used is in good standing and consistent with requirements.
MADE BY:	Supervisor Franz
SECONDED BY:	Supervisor Rushnell
DISCUSSION:	None Further
RESULT:	Called to Vote: Motion PASSED 3/0 - Motion Passed Unanimously

6. DETERMINE DATE OF NEXT COMMITTEE MEETING

The Audit Committee agreed to meet on Wednesday, April 12, 2017 at 10:00 a.m. The CDD Board meeting will be scheduled for directly after the Audit Committee meeting.

5. CONSIDER SENDING RFP TO INTERESTED FIRMS

Mr. Lamb reiterated that management will reach out to some companies who do audits as well as advertise the RFP in the newspaper.

7. ADJOURNMENT

MOTION TO:	Adjourn.
MADE BY:	Supervisor Rushnell
SECONDED BY:	Supervisor Pallardy
DISCUSSION:	None Further
RESULT:	Called to Vote: Motion PASSED 3/0 - Motion Passed Unanimously

**These minutes were done in summary format.*

**Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.*

Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on _____.

Signature

Printed Name

Title:

- Chairman
- Vice Chairman

Official District Seal

Signature

Printed Name

Title:

- Secretary
- Assistant Secretary

Recorded by Records Administrator

Signature

Date

PROPOSAL TO PROVIDE
AUDITING SERVICES TO THE

**SOUTHERN HILLS
PLANTATION II
COMMUNITY
DEVELOPMENT DISTRICT**

FOR THE FISCAL YEARS ENDING
SEPTEMBER 30, 2012 THROUGH SEPTEMBER 30, 2017
REQUEST FOR PROPOSAL - AUDIT SERVICES

March 29, 2017

Submitted by:

MCDIRMIT  DAVIS
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

934 NORTH MAGNOLIA AVENUE
SUITE 100
ORLANDO, FLORIDA 32803
(407) 615-8215

CONTACT: ELDEN McDIRMIT, C.P.A.

emcdirmit@mcdirmitdavis.com
www.mcdirmitdavis.com

PROPOSAL FOR AUDIT SERVICES TO
SOUTHERN HILLS PLANTATION II COMMUNITY DEVELOPMENT DISTRICT

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LETTER OF INTEREST

March 29, 2017

Eric Davidson, District Treasurer
Southern Hills Plantation II Community Development District
2005 Pan Am Circle, Suite 120
Tampa, Florida 33607

Thank you for the opportunity to submit our qualifications and experience to serve as independent auditors of the *Southern Hills Plantation II Community Development District*. The accompanying proposal will provide you detailed information regarding the scope of services to be provided, as well as a profile of the firm, the individuals who will serve you, our qualifications and experience, and representative clients, including specific references.

It is our understanding that we will provide the following services:

1. Financial audit as defined in Sec. 11.45(l)(b), Florida Statutes, of the basic financial statements of the *Southern Hills Plantation II Community Development District* for the fiscal years ending September 30, 2012 through September 30, 2017. We will commit to maintain staff required to conclude the audits within the time constraints indicated in the RFP.
2. The audit will be performed in accordance with generally accepted auditing standards, *Governmental Auditing Standards* and the Rules of the Auditor General of the State of Florida.

We believe we are the best-qualified firm to perform the engagement for the following reasons:

- We presently audit **sixty-seven Community Development Districts**, fourteen municipalities and one water authority and have an excellent working knowledge of generally accepted accounting principles related to governmental entities. We assist in the preparation of the CAFR for most of these governmental entities.
- We have assisted nine municipalities in receiving the GFOA "Certificate of Achievement for Excellence in Financial Reporting". Most of these municipalities have been receiving the "Certificate of Achievement" for between ten and twenty years. Elden McDirmit is active as a national review team member of the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. As a review team member, Mr. McDirmit reviews and evaluates financial reports submitted by cities and counties to determine whether the financial reports meet the stringent requirements to receive the GFOA'S prestigious award. Participating as a review team member, Mr. McDirmit has demonstrated his expertise in governmental accounting and auditing.

- We have strong information technology ability and will input the District's general ledger balances into our ProSystem fx Engagement software and perform a virtually "paperless" audit. The District's Financial Statements are linked to the general ledger; therefore, the likelihood of errors on the financial statements is reduced.
- We have recent and continuous experience, and have devoted a great deal of our continuing education to the governmental auditing and accounting field. Our firm meets the independence and education requirements of the *Government Auditing Standards* issued by the Comptroller General of the United States. Our firm is independent of the *Southern Hills Plantation II Community Development District* as defined by *Government Auditing Standards*.
- We believe in continuing client contact throughout the year, not just during the audit. We encourage on-going client contact by not charging any fee for phone calls.
- We are members of the American and Florida Institutes of Certified Public Accountants and an Associate member of the Governmental Finance Officers Association. Our firm is active in governmental organizations throughout Central Florida and serves on governmental committees of the Florida Institute of CPA's.
- We are a local firm with personnel committed to quality and professional performance, accustomed to providing a high level of client satisfaction. We believe that our firm is part of a team effort to assist the District in developing the best financial reporting possible.
- We have a history of continuity of personnel assigned to the engagement. Our single office firm and low personnel turnover assures uninterrupted services from our partners and staff. We have a staff of 26 people and **10 of those are governmental audit staff**.
- We certify that we do not discriminate on the basis of race, color, sex, religion, disability, national origin, ancestry, sexual orientation, familial status, age, or any other protected characteristic as established in the Equal Employment Opportunity law.


Because of our unique qualifications and a philosophy based on complete dedication to client service, we feel confident that we can provide you with responsiveness and a range of experience that will best serve your needs.

Mr. Elden G. McDirmit, partner is authorized to represent the firm and may be contacted at 934 North Magnolia Avenue, Suite 100, Orlando, Florida 32803, or phone (407) 615-8215.

We would consider it a privilege to serve as independent auditors for the *Southern Hills Plantation II Community Development District*.

Sincerely,

McDIRMIT DAVIS & COMPANY, LLC



Elden McDirmit, C.P.A.

COMPANY BACKGROUND

Company Background

Description and History of Audit Firm

McDirmitt Davis & Company, LLC was incorporated in the State of Florida in August 1984 and serves Central Florida from its centrally located office in Orlando, Florida. The partners have over 150 years of combined experience in public accounting, and our firm has grown to be ranked as one of the top 10 accounting firms in Central Florida by the Orlando Business Journal.

Our firm now consists of the following staff:

Partners	4
Managers	3
Seniors	4
Staff Accountants/Paraprofessionals	12
Support Staff	2
Information Systems	
Technology Staff	<u>1</u>
	<u>26</u>

The total number of governmental audit staff is ten (10). We are members of the American and Florida Institutes of Certified Public Accountants and an associate member of the Governmental Finance Officers Association. We are also a member of the *Governmental Audit Quality Center*.

Our firm has a wide range of clients providing both goods and services in the Central Florida area. Our practice encompasses auditing, accounting, management advisory and tax services. A list of all governmental clients audited by us for the fiscal years 2010-2015 is as follows:

- **Sixty-seven Community Development Districts**
- **Sun'n Lake of Sebring Improvement District**
- City of Winter Springs, Florida *
- City of Ocoee, Florida *
- City of Longwood, Florida *
- City of Lake Mary, Florida*
- City of Belle Isle, Florida *
- City of Mascotte, Florida
- City of Tavares, Florida *
- Town of Windermere, Florida
- City of Clermont, Florida *
- City of Maitland, Florida *
- City of Oviedo, Florida*
- City of Inverness, Florida
- City of Orange City, Florida*
- City of Groveland, Florida



• These entities are presently clients of McDirmitt Davis & Company, LLC
 * These entities participate in the Certificate of Achievement for Excellence in Financial Reporting program.

Engagement Team

The following supervisory people will work on the audit:

- Elden McDirmit, C.P.A., engagement partner
- Kelly Leary, C.P.A., review partner
- Tammy Campbell, C.P.A., director of audit services
- Gina Kleindorfer, IT specialist



All of the above people have considerable experience on governmental audit engagements. Resumes detailing their experience follow on pages 8 through 11. All supervisory personnel assigned to the audit, except the IT Professional, are Certified Public Accountants. The engagement partner and director of audit services will be assigned to audit on a full-time basis.

The professional staff of our firm has been conducting governmental audits in the Central Florida area for the past thirty years. We are experienced auditors in a variety of industries and offer experience in auditing federal grants under the Single Audit Act and performing compliance audits of state grants. Our policy is to assign staff accountants to the same audit each year, but rotate the areas they work on. We will notify the District prior to assigning new staff to the audit.

License to Practice in Florida

Our Firm and all key professional staff are properly 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. We can provide a copy of actual License, if requested.

Independence

McDirmit Davis & Company, LLC is independent of the District as defined by auditing standards contained in *Government Auditing Standards*.

Governmental Audit Quality Center

McDirmit Davis & Company, LLC is a member of the AICPA's Governmental Audit Quality Center which is dedicated to establishing the highest standards of audit quality in the governmental accounting and audit sector.

External Quality Control Review

Our Firm understands the importance of developing a formal quality control program, and therefore have been a member of the Private Companies Practice Section of the American Institute of Certified Public Accountants **since 1985**. Member firms are required to adhere to quality control standards established by the AICPA Quality Control Standards Committee and to submit to peer reviews of the firm's accounting and audit practice. Peer reviews are intensive reviews of a firm's quality control system by an independent CPA firm. Our firm has had seven peer reviews performed by the American Institute of Certified Public Accountants. Each peer review has included a review of a local governmental entity. We received a "pass" opinion on each review, which represents the best opinion that a firm can receive.

External Quality Control Review - Continued

On our most recent peer review performed in 2014, we received a peer review rating of “pass”, which is the highest rating that a firm can receive under the revised peer review standards. We have never been subject to any litigation or disciplinary actions by a client, the State or any professional organization for substandard field work. A copy of our firm’s most recent peer review report follows this page. These peer reviews included a review of at least two governmental engagements, and it should be noted that there were no findings as a result of this review. We have never withdrawn from an engagement prior to the agreed expiration date.

Federal or State Reviews

Any Federal or State desk review has resulted in no findings and we have never undergone a Federal or State field audit.

Other Services Provided

Our experience in governmental auditing has led to the development of efficient procedures that provide various client benefits. Our services provide our clients with a wide range of knowledge, confidence, and helpful management advice. Below is a listing of the type of other services that we have provided to governmental clients.

1. Assistance in preparation of Comprehensive Annual Financial Reports for recognition by the Government Finance Officers Certificate of Achievement Program.
2. Internal audit services.
3. Issuance of Comfort Letters and Consent Letters in conjunction with the issuance of tax-exempt bonds.
4. Assistance on early implementation of new GASB Statements.
5. Assisting in compiling historical financial data for first-time submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting.
6. Detailed internal control studies and evaluations of accounting systems.



System Review Report

To the Owners of McDirmit Davis & Company, LLC
And the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of McDirmit Davis & Company, LLC (the firm) in effect for the year ended June 30, 2014. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of McDirmit Davis & Company, LLC in effect for the year ended June 30, 2014, 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*. McDirmit Davis & Company, LLC has received a peer review rating of *pass*.

Gregory, Sharer & Stuart, P.A.
October 16, 2014

Continuing Education

McDirmitt Davis & Company, LLC is committed to the personal and professional growth of its staff. Our firm requires an annual minimum of 40 hours of continuing professional education for each staff member.

Our governmental audit staff complies with the continuing education requirements of the State of Florida, the Governmental Accountability Office (GAO), and *Governmental Auditing Standards* (Yellow Book). Therefore at least 24 hours during a 2 year period must be in subjects directly related to the government environment and to governmental auditing. Our governmental audit staff always exceed this requirement since they attend each year the Florida Governmental Financial Officer's Association Annual Conference which provides 22 hours of training in governmental accounting and auditing.



As a result of our governmental experience, our staff has taught classes or lectured on various topics. We offer "in-house" education courses for our staff, which at times, our clients have attended. In addition, we would be happy to teach seminars for the benefit of the District's accounting staff.

Information Technology

Our firm has one dedicated Information Technology specialist who has several years' experience in setting up and administering computer systems and networks of all sizes. In addition, all ten governmental audit personnel are experienced with various governmental software programs. We utilize automated, paperless auditing software which stores all trial balances and audit workpapers electronically. We also use IDEA Data Analysis Software, which enables us to obtain 100% of selected data and **test** "through your computer system."

One of the services we provide our clients is CLIENT PORTAL. This is a convenient online storage space in which files can be effortlessly uploaded, downloaded, stored and shared in a safe and secure environment. We understand that every business has different requirements when it comes to IT systems. To help you find the best IT system to suit your needs, our IT Specialist will evaluate your network and provide a comprehensive solution.

Records Retention

Our firm maintains records in accordance with local, state, and Federal Public Records Retention Requirements.

EXPERIENCE



Resume - Elden G. McDirmit, CPA
Engagement Partner

Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- CPA, Certified Public Accountant - Florida, 1978
- CEA, Certified of Education Achievement from AICPA in Governmental accounting and auditing

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- FICPA Peer Review Committee
- Reviewer for GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program
- Past Chairman of the Orange County Housing Finance Authority, which has authority to issue revenue bonds to address the needs of Orange, Seminole, Lake and Osceola Counties.

Continuing Professional Education

Elden has completed over 80 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past two years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Elden started the firm McDirmit Davis & Company in 1984 and began the audit of the City of Ocoee in 1985 and City of Tavares in 1988. The firm still performs audits of both these cities.
- He has assisted municipalities with the issuance of comfort letter and consent letters in conjunction with the issuance of tax-exempt bonds.

Governmental Audit Experience (Past 5 years)

- **Sun'n Lake of Sebring Improvement District**
- **Over 67 Community Development Districts**
- City of Umatilla
- City of Ocoee
- City of Longwood
- City of Maitland
- City of Winter Springs
- City of Oviedo
- City of Lake Mary
- City of Belle Isle
- City of Clermont
- City of Mascotte
- Town of Windermere
- Homosassa Water District
- City of Tavares



Resume - Kelly D. Leary, CPA
Review Partner

Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Hawaii
- CPA, Certified Public Accountant - Florida, 1983
- CPA, Certified Public Accountant - California, 1980

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- FICPA State and Local Government Committee
- Board of Directors of Fairwinds Credit Union

Continuing Professional Education

Kelly has completed over 80 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past two years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Kelly has 28 years of governmental accounting and auditing experience and has been with McDirmit Davis and Company since 1991. She has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.
- She has written articles for the magazine Florida CPA Today relating to governmental pension plans and single audits.
- For many years she has been on a subcommittee that has revised Compliance Auditing in Florida, an FICPA Practice Aid.
- She has assisted municipalities with the issuance of comfort letter and consent letters in conjunction with the issuance of tax-exempt bonds.

Governmental Audit Experience (Past 5 years)

- | | |
|--------------------------------------------------|----------------------------|
| • City of Winter Springs | • City of Lake Mary |
| • City of Oviedo | • City of Tavares |
| • City of Umatilla | • City of Belle Isle |
| • City of Ocoee | • City of Clermont |
| • City of Longwood | • City of Mascotte |
| • City of Maitland | • Town of Windermere |
| • Sanford Airport Authority | • Homosassa Water District |
| • Various Community Development Districts | |

Resume - Tammy Campbell, CPA

Director of Audit Services

Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- Masters in Taxation, University of Central Florida
- CPA, Certified Public Accountant - Florida, 2007

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Reviewer for GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program

Continuing Professional Education

Tammy has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards (the "Yellow Book")*. CPE included classes on Single Audits, the *Yellow Book*, and changes in governmental accounting principles, such as GASBS 67 and 68 on pension plans.

Experience

- Tammy has ten (12) years of governmental accounting and auditing experience, including municipalities and airport authorities.
- Her experience has included planning, fieldwork, and preparation of comprehensive annual financial reports for several governmental audit engagements.
- Tammy has worked with all 14 municipalities in the CAFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

Governmental Audit Experience (Past 5 years)

- **Over 60 Community Development Districts**

- City of Umatilla
- City of Clermont
- City of Oviedo
- City of Lake Mary
- City of Ocoee
- City of Tavares
- Sanford Airport Authority
- City of Orange City
- Town of Windermere
- City of Longwood
- City of Belle Isle
- City of Winter Springs
- City of Maitland
- City of Mascotte
- Homosassa Water District
- City of Inverness

Resume - Gina Kleindorfer

Information Technology Specialist

Education, Certifications, and Licenses

- Associates Degree, Indiana University

Experience

- Gina is an IT Professional with over 25 years' experience, directing a broad range of corporate IT security initiatives while participating in planning, analyzing, and implementing solutions in support of business objectives. She has provided comprehensive secure network design, system analysis and full lifecycle project management. Gina has hands-on experience leading all stages of system development, including design, architecture, testing and support. Her outstanding project and program leadership allows her to be able to coordinate and direct all phases of projects.

Key Skills

- Network & System Security
- Risk Management
- Vulnerability Assessments
- Authentication & Access Control
- System Monitoring
- System Integration Planning
- Multitier Network Architectures
- Implementation Planning
- End-user Training
- Staff Leadership/Mentoring
- System Administration
- Application Management
- User Requirements Analysis
- Help Design/Technical Support

Technology Summary

<u>Security Technologies:</u>	Anti-Virus Tools; Disaster Recovery, Network Administration; PCI security standards
<u>Systems:</u>	Windows (all)
<u>Networking:</u>	LANs, WANs, VPNs, Routers, Firewalls, TCP/IP

References of Governmental Accounting Experience:

<u>Principal Client Contact</u>	<u>Scope of Work</u>	<u>Engagement Stockholder</u>	<u>Total Hours</u>	<u>Years</u>
<p>Ms. Tanya Cannady Sun'n Lake of Sebring Improvement District 5306 Sun'n Lake Blvd. Sebring, FL 33872 tcannady@snldistrict.org</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	<p>Elden McDermitt</p>	210	2011 to Present
<p>Ms. Barbara Brown Rizzetta & Company 3434 Colwell Ave. Suite 200 Tampa, Florida 33614 (813) 933-5571</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit of thirty-two (32) CDD's 	<p>Elden McDermitt</p>	960	2008 to Present
<p>Mr. James Ward JPWard and Associates, LLC 2041 NE 6th Terrace Wilton Manors, Florida 33305 ward9490@comcast.net</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit of four (4) CDD's 	<p>Elden McDermitt</p>	150	2010 to Present
<p>Mr. Jim Gleason, City Mgr. City of Mascotte 100 East Myers Blvd. Mascotte, FL 34753 (352) 429-3341 jim.gleason@cityofmascotte.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	<p>Elden McDermitt</p>	150	2000 to Present
<p>Mr. Darrin Mossing GMS dmossing@gmstnn.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit of eleven (11) CDD's 	<p>Elden McDermitt</p>	350	2010 to Present

References of Governmental Accounting Experience - Continued:

<u>Principal Client Contact</u>	<u>Scope of Work</u>	<u>Engagement Stockholder</u>	<u>Total Hours</u>	<u>Years</u>
<p>Mr. John Williams, City Administrator City of Longwood, Florida 175 W. Warren Avenue Longwood, FL 32750 jwilliams@longwoodfl.org</p>	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR • Received GFOA's "Certificate of Achievement" 	Kelly Leary	250	1991 to 1993 and 1997 to Present
<p>Mr. Robert Smith, Town Mgr. Town of Windermere 614 Main Street Windermere, FL 34786 (407) 876-2563 rsmith@town.windermere.fl.us</p>	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit and preparations of Financials 	Kelly Leary	150	2000 to Present
<p>Ms. Lori Houghton, Fin. Dir. City of Tavares, Florida P.O. Box 1068 Tavares, FL 32778-1068 (352) 742-6212 lhoughton@tavares.org</p>	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit (Single Audit) • Received GFOA's "Certificate of Achievement" • Utility and Franchise Tax Audits 	Kelly Leary	250	1988 to Present
<p>Ms. Wanda Horton, Fin. Dir. City of Ocoee, Florida 150 Lakeshore Drive Ocoee, FL 34761 (407) 905-3100 wandah@ci.ocoee.fl.us</p>	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR • Received GFOA's "Certificate of Achievement" 	Elden McDirmit	350	1985 to Present
<p>Ms. Dianne Holloway, Fin. Dir. City of Lake Mary, Florida 100 N. Country Club Road Lake Mary, FL 32749 (407) 585-1409 dholloway@lakemaryfl.com</p>	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit • Received GFOA's "Certificate of Achievement" 	Kelly Leary	200	1997 to Present

References of Governmental Accounting Experience - Continued:

<u>Principal Client Contact</u>	<u>Scope of Work</u>	<u>Engagement Stockholder</u>	<u>Total Hours</u>	<u>Years</u>
Mr. Shawn Boyle, Fin. Dir. City of Winter Springs, Florida 1126 E. State Road 434 Winter Springs, FL 32708 (407) 971-5544 sboyle@winterspringsfl.org	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit and preparation of CAFR • Received GFOA's "Certificate of Achievement" 	Kelly Leary	400	2000 to Present

SERVICE APPROACH

Service Approach

Our audit will be segmented as follows:

- Phase 1: Audit Planning
- Phase 2: Evaluation and Testing of Internal Controls
- Phase 3: Substantive Testing
- Phase 4: Reporting

Phase 1: Audit Planning

Preliminary planning includes deciding on an overall strategy for the audit, obtaining an understanding of the entity and its environment, including its internal control, making an initial assessment of audit risk and materiality, and deciding on the overall timing of the engagement. We will also begin to assemble our "permanent file," which consists of copies of organizational charts, District manuals, documents, and financial and other management systems.

We will meet with staff of the District to obtain an understanding of the flow of transactions through your accounting system. This includes understanding your computer environment in order to comply with the requirements of SAS 94 *The Effect of Information Technology on the Auditor's Consideration of Internal Control in a Financial Statement Audit*. We will also gather information to identify fraud risks as required by SAS 99 *Consideration of Fraud in a Financial Statement Audit*.

We will also perform preliminary analytical procedures and compare trends for the current and at least the two previous years for unusual fluctuations. This will include review of both budget and actual amounts.

During this planning phase, we will ask management and staff at the District to identify areas of higher risk as well as other areas that they want us to focus on during our audit. We will also provide the District with a list of all schedules to be prepared by the District.

Phase 2: Evaluation and Testing of Internal Controls and Compliance

During Phase 2, we will evaluate your control policies and procedures to determine if they are functioning properly in significant transaction classes. To gain an understanding of the procedures in place, and current internal control structure, we typically conduct interviews with staff and management involved in the specific transaction class to be tested. We then perform tests of these controls to determine with reasonable assurance that control procedures are functioning as planned and whether further testing will be needed. As part of our tests of controls, we will include tests of compliance with applicable ordinances, and state and federal laws and regulations. In order to determine which ordinances, laws and regulations to test for compliance, we start by reviewing the FICPA Practice Aid *Compliance Auditing in Florida*. We then evaluate which ordinances, laws and regulations have a direct and material effect on the determination of financial statement amounts. Sample sizes are determined based upon our assessment of control risk and may be judgmental, random, or stratified, depending on the attributes of the population being tested. We will select samples from the significant transaction classes and trace from original documents through the computer system to the general ledger through the use of IDEA Data Analysis Software.



Service Approach - Continued

Phase 2: Evaluation and Testing of Internal Controls and Compliance - Continued

Our control testing includes obtaining an understanding of the computer software used by the District, and tracing sample selections through the system to determine the desired outcomes are being achieved. Our testing of Information Technology includes inquiries of appropriate personnel regarding data backups and access to District files.

After controls have been documented, evaluated and tested, we will finalize the District's audit plan. Audit programs will be tailored to fit the specifics of the District's accounting systems.

Phase 3: Substantive Testing

Prior to starting year-end substantive testing, we will have a pre-audit meeting with the District Manager. We plan to use an audit senior for the audit. The partner or senior will always be in the field to supervise the work.

Our year-end fieldwork will focus on verifying balances in accounts. For example, we will confirm cash balances, as well as debt balances with financial institutions. In addition to obtaining audit confirmations, representation letters and attorney letters, we will perform tests on account balances using analytical procedures, recalculation and verification. Our firm uses ProSystem fx Engagement electronic audit software which may allow us to interface with your accounting system and reduce the time required to transfer your accounting data to a separate software package. We believe it is important to use analytical review procedures in this substantive phase of the audit. We compare analytical results to our expectation of what the results should be in order to determine if additional audit procedures are required. Typical analytical procedures include expense variances with previous years and budget amounts, revenue variances with previous years and budgeted amounts.

We will keep the District's management up to date on the progress of the audit and will discuss preliminary findings and potential problems or opportunities as we encounter them. Our approach to resolving problems encountered is to discuss with the District Manager to make sure our understanding is correct. Our process to produce a meaningful "management letter" is to review results of testing of internal controls, as well as year-end field work and draft recommendations for improvements to be discussed with management.

Service Approach - Continued

Phase 4: Reporting

The audit work is reviewed by the engagement partner throughout the engagement. Once the engagement partner review is complete, a second review of the financial statements is performed by the review partner. This second review is required as part of McDirmit Davis and Company's internal system of quality control and ensures the District receives the best service possible.

We will prepare a draft of the financial statements and then issue the following:

- Auditor's report on financial statements
- Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with "Government Auditing Standards"
- Management Letter

We will provide technical assistance to the District to meet changes in required disclosures. Once reports have been reviewed by management and approved in final form, we will issue final reports and supply in electronic format.

COST PROPOSAL

Cost Proposal

We understand the requested services include audits of the District's financial statements for the term of six years, beginning with the year ended September 30, 2012. The audits will be made in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

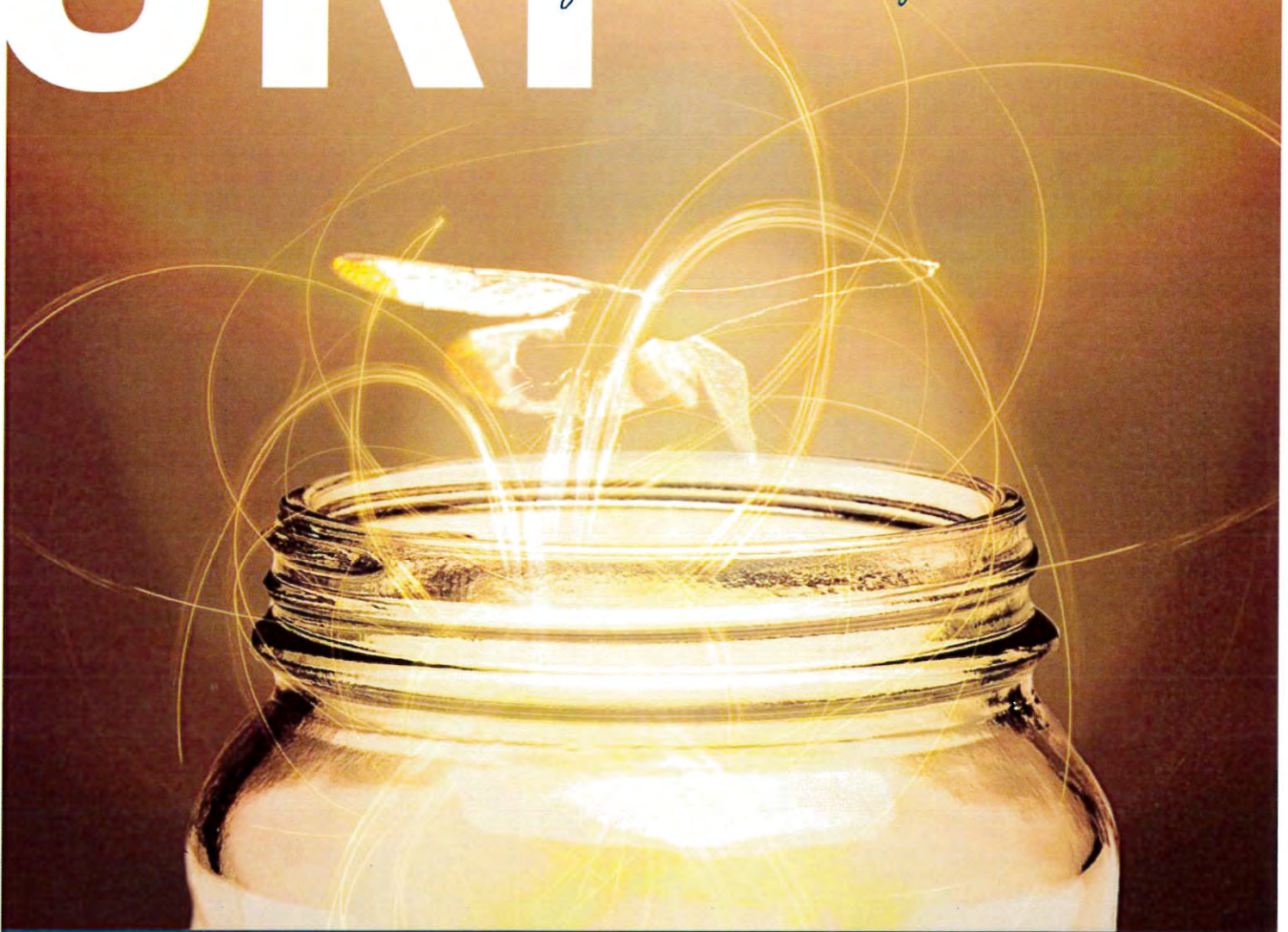
McDirmitt Davis & Company, LLC is duly licensed under Chapter 473, Florida Statutes and is qualified to conduct audits in the State of Florida and audits in accordance with *Government Auditing Standards*.

Fees include all services, including but not limited to, meals and lodging, transportation, printing and binding, telephone, fax and copies. Out of pocket expense (if any) related to charges for confirmations will be in addition to the audit fee. Invoices will be submitted as work progresses on each phase of the audit.

<u>Audit fees (All-Inclusive)</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Total audit fee	\$4,000	\$4,000	\$4,000	\$4,000	\$4,300	\$4,500

CRI

Helping You Shine
by Illuminating Solutions



professional services

PROPOSAL FOR

Southern Hills Plantation II
Community Development District

March 29, 2017

PROPOSER

Carr, Riggs & Ingram, LLC
500 Grand Boulevard, Suite 210
Miramar Beach, FL 32550
(850) 837-3141



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRIcpa.com

SUBMITTED BY

K. Alan Jowers
Engagement Partner
AJowers@cricpa.com

Stephen Riggs, IV
Concurring Partner
SCRiggs@cricpa.com



Dear Audit Selection Committee:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on auditing services to Southern Hills Plantation II Community Development District (the "District"). We are genuinely excited about the prospect of serving you and establishing a long-term relationship. We pride ourselves on getting to know our clients and illuminating solutions by providing innovative **IDEAS** to move them from compliance to providing them a competitive advantage.

I **nvestment in You.** We believe in developing long-term, mutually beneficial relationships and quickly demonstrating value with a fee structure and service solutions that provide immediate and continued savings. Our investment starts on "Day 1" as your assigned team begins with our proven, streamlined process that minimizes your time and disruption during the service provider change and continues throughout the relationship.

D **edicated Team.** CRI's team consists of more than 1,400 professionals, which allows us to tailor your service team by aligning their industry, service, and specialty skills with your needs. Our dedicated teams deliver the highest level of business acumen and knowledge to your organization; our commitment to consistent staffing allows you to maximize savings and remain focused on your needs.

E **quilibrium.** CRI delivers big firm expertise with small firm service. Of approximately 45,000 public accounting firms in the United States, CRI currently ranks among the top 25. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that's the best of both worlds for our clients.

A **ctive Partner Participation.** Collectively, our partners deliver expertise derived from more than 4,400 years of business experience. With this level of talent, we thoughtfully choose a partner that aligns with your business' needs and industry. Our hands-on, working partners "show up" to convey our genuine commitment to your success. They strive to earn trusted advisor roles by digging in, proactively learning your business, and producing long-term value for you.

S **implified Solutions.** Our 225 different cumulative partner certifications is an impressive statistic, success is measured by translating complex concepts into client solutions. While accounting is the language of business, we're here to decipher the jargon and help you make educated decisions. CRInnovate embraces agility and invention. The **CRI vSTAR™ process**, our inaugural initiative delivering a virtual audit, is designed to provide you with maximized efficiencies, reduced workload, and an improved experience.



We welcome the opportunity to demonstrate to you the same teamwork, expertise, innovation, and responsiveness that have made us one of the fastest growing public accounting firms in the United States. Again, we appreciate your consideration.

Sincerely,

K. Alan Jowers, CPA
Engagement Partner



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UNDERSTANDING & MEETING YOUR NEEDS

From the RFP, we understood your team to express the following needs, requests, and/or issues. We've detailed our proposed solutions below and are happy to discuss other related projects as they arise and upon request.

NEEDS & ISSUES		SOLUTIONS & SERVICES
Technical	The District is required to have independent audits performed on its financial statements. The District is requesting audits for past due fiscal years 2012-2013 through 2014-2015. In addition, the District is looking for audits of fiscal years 2015-2016 and 2016-2017.	Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS), in order to express an opinion on the District's financial statements.
Relational	The District's Board of Supervisors and management expect open and continuous communication with their CPA firm in order to avoid surprise findings at the end of the audit.	<ul style="list-style-type: none">• Communicate contemporaneously and directly with management regarding the results of our procedures.• Anticipate and respond to concerns of management and/or the Audit Committee (if/when formed).

YOUR SERVICES & FEES



We value creating mutually-rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposal of fees to provide the requested services for six respective fiscal years.

SERVICE	CRI FEES		
	2013	2014	2015
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$5,500	\$5,500	\$5,500

SERVICE	CRI FEES	
	2016	2017
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$5,600	\$5,750

UNIQUE SAVINGS OPPORTUNITY WITH CRI

CRI offers the unique opportunity to utilize the **CRI vSTAR™ process**, our virtual audit process that combines minimal hardware, collaborative software, and cameras to allow us to perform all or part of our audit engagement virtually and in real time. **CRI vSTAR™ clients** will enjoy reduced or eliminated travel costs – which translates into savings.

If the District requests additional services outside of this proposal, professional fee hourly rates are as follows, but may be negotiated depending on the project request:

CLASSIFICATION	HOURLY RATE
Partner	\$225
Manager	\$140
Senior	\$100
Staff	\$80
IT Specialist	\$200
Fraud Specialist	\$200

Our professional fees are based on the key assumptions that Southern Hills Plantation II Community Development District will:

- Ensure that the predecessor’s work papers will be made available for timely review.
- Make available documents and work papers for review at Southern Hills Plantation II Community Development District’s headquarters location, although we may choose to review at alternate locations.
- Prepare certain schedules and analyses and provide supporting documents as requested.
- Assist us in obtaining an understanding of the accounting systems of the District.
- Not experience a significant change in business operations or financial reporting standards.



FIRM PROFILE

Text CRI to 66866 to receive CRI News and Alerts.

100,000
Clients in all 50 states

25+
Markets
plus Canada, Puerto Rico, and overseas military installations

3
Divisions of CRI

- AUDITWERX
SOC reporting & IT assurance
- CRI CAPITAL ADVISORS
investment banking
- LEVEL FOUR
wealth management

8
Professional Organization Memberships

- American Institute of Certified Public Accountants (AICPA) Alliance for CPA firms
- AICPA Private Companies Practice Section
- Center for Audit Quality (CAQ)
- Employee Benefit Plan Audit Quality Center of the AICPA
- Governmental Audit Quality Center of the AICPA
- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors (IIA)
- Public Company Accounting Oversight Board (PCAOB)

9
Office Locations in States

1997
Year Founded

1,400+
Professionals

20
Years of Consistent Year-Over-Year Growth (since formation)

225+
Partner Designations
26 are different

GPA	CVA	CGFM
CIE	CMA	FAHM
ABV	CAM	MCSE
CFE	MCP	Cr.FA
CFF	CITP	CGEIT
AEP	CFSA	CCIFP
CFE	CISA	CMPE
CFP	CTGA	CISSP
PFS	CRISC	

Professional Association

PrimeGlobal

MORE ABOUT PRIMEGLOBAL
320 firms in 87 countries with more than 750 offices, 20,000 people

Top 25 CPA Firm in the U.S.

200+
Partners

4,400+
Partner Years of Experience

CRI CARR RIGGS & INGRAM
CPAs and Advisors
CRlcpa.com



During the 7 years we have worked with Carr, Riggs & Ingram, I have found that their team has tremendous expertise in local government financial operations. They have demonstrated a keen understanding of our risks and worked with our city officials to develop sensible solutions to mitigate those risks. Moreover, they have provided us with a number of suggested “best practices” in day-to-day operations and have helped document the way we do things. I can say without question that Carr, Riggs & Ingram has truly made a measurable difference for the City of Moultrie and its finance department. I would recommend them for any work for which they are under consideration.

– Gary McDaniel, Finance Director
City of Moultrie, Georgia



RELEVANT EXPERIENCE

CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our governmental team’s 1,100+ years of combined experience is derived from providing audit and accounting outsourcing services to a client base that includes:

- 450+ governmental entity clients across the South totaling approximately \$22 billion in total revenues,
- Perform single audits for approximately 30% of all governmental clients, and
- Municipality clients of up to \$550 million in total revenues.

We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION	RELEVANT POINTS TO CONSIDER
Rizzetta & Company Shawn Wildermuth 3434 Colwell Avenue Suite 200 Tampa, FL 33614 813.933.5571	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> • Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.
GMS, LLC Dave DeNagy 14785 Old St. Augustine Road, Suite 4 Jacksonville, FL 32258 904.288.9130	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> • Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.
Wrathell, Hunt & Associates, LLC Jeffrey Pinder 2300 Glades Road Suite 410W Boca Raton, FL 33431 561.571.0010	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> • Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.
Fishkind & Associates Jennifer Glasgow 12051 Corporate Blvd. Orlando, FL 32817 407.382.3256	2007 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> • Client service experience • Responsiveness to client needs • Long-term relationship • CDD management co.

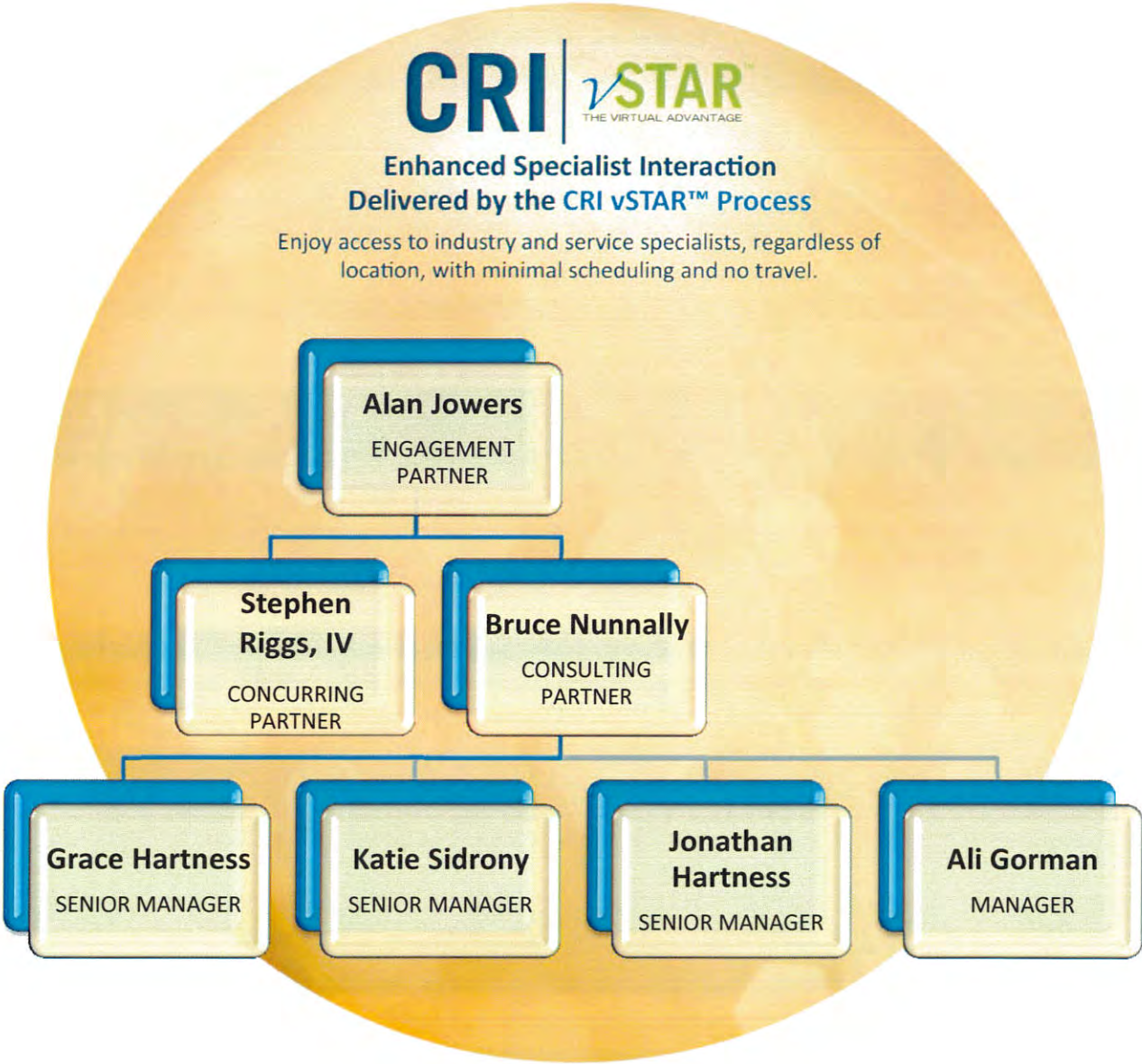


For an example of our team’s expertise, watch a CRI video blog by partners Lanny White and Tom Carmichael discussing [Governmental Budgeting in Challenging Times](#). Just snap this QR code with your mobile phone to download or visit cricpa.com to view one of our 100+ videos.



YOUR SOLUTION TEAM

We have assembled a team of professionals who will ensure the highest level of personal dedication and professional excellence to you. Our team delivers exceptional services through a balanced blend of skills (service-driven, industry-specific, technical, and business) and experience that we know are important to you.



Brief profiles of each member of the team identified below follow on subsequent pages.

YOUR SOLUTION TEAM



K. Alan Jowers
Engagement Partner

(850) 837-3141 phone

AJowers@cricpa.com

Representative Clients

- Santa Rosa County District School Board
- City of Crestview, Florida
- Okaloosa Gas District
- Santa Rosa Island Authority
- Okaloosa County District School Board
- Celebration Community Development District
- Hammock Bay Community Development District
- Amelia National Community Development District

Experience

Alan has over 20 years' experience in public accounting, primarily on financial statement assurance engagements. His practice includes audits, reviews and compilations of local governmental entities, condominium and homeowner associations, non-profit organizations and nonpublic companies. He currently has direct engagement responsibility for over 50 audits of local governmental entities, including cities, county school boards, utility districts and Florida community development districts.

Alan is licensed to practice as a certified public accountant in Florida and Georgia. He is a member of the Board of Directors of the Florida Institute of Certified Public Accountants (FICPA). In addition, he is a member of the FICPA's State and Local Governmental Committee and is a past chair of its Common Interest Realty Association Committee. He is also active in the Panhandle Chapter of the Florida Governmental Finance Officers Association (FGFOA) and is a former member of the FGFOA's statewide Technical Resource Committee.

Education, Licenses & Certifications

- Masters of Accountancy, University of Alabama
- BS, Accounting, Florida State University
- Certified Public Accountant

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA) – member of the Board of Governors
- Governmental Finance Officers Association (GFOA)
- Florida Governmental Finance Officers Association (FGFOA) – member of Technical Resource Committee



Stephen Riggs, IV
Concurring Partner

(850) 837-3141 phone

SCRiggs@cricpa.com

Representative Clients

- Bainebridge CDD
- CFM CDD
- Gramercy Farms CDD
- Heritage Harbour North CDD
- River Hall CDD
- Tern Bay CDD
- Waterlefe CDD
- City of Key West, Florida – Internal Audit and Forensic
- Okaloosa County Sheriff's Office
- Bahama Conch Community Land Trust – Internal Audit and Forensic

Experience

Stephen has over 13 years accounting and audit experience, including three years with the international public accounting firm, Ernst & Young, LLP. His experience includes numerous clients in industries including governmental, not-for-profit, healthcare, SEC and privately held corporations.

Stephen is licensed to practice as a certified public accountant in Florida. He is a member of the State and local Governmental section of the Florida Institute of Certified Public Accountants and exceeds all continuing professional education requirements related to *Government Auditing Standards*.

He is currently a partner on engagements for many special districts in the State of Florida, including community development districts, fire districts and school districts. In addition to his public accounting experience, Stephen has served on the Board of Directors for a Community Development District and a non-profit organization.

Education, Licenses & Certifications

- Masters of Accountancy, University of West Florida
- BA, Economics, University of Florida
- Certified Public Accountant

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Past President, Emerald Coast Chapter of Florida Institute of Certified Public Accountants (FICPA)



Bruce Nunnally
Consulting Partner

(850) 837-3141 phone

BNunnally@cricpa.com

Representative Clients

- Okaloosa County Schools
- Pinellas County Schools
- Santa Rosa County School District
- City of Destin
- Destin Fire Control District
- North Bay Fire District
- Ocean City – Wright Fire Control District
- Mid Bay Bridge Authority
- Florida Community Services Corp.

Experience

Bruce Nunnally has over 30 years of public accounting experience, including over 10 years with the international public accounting firm, Ernst & Young, LLP.

Currently, Bruce serves as **Engagement Partner on 8 significant governmental audit engagements** which encompass 50% of his client responsibility time. Bruce has extensive experience in reviewing financial and internal controls of governmental entities, and serves as **technical reviewer on over 50 governmental audits.**

Bruce is a **nationally sought-after lecturer** and serves as an instructor of accounting and auditing issues for the American Institute of Certified Public Accountants. He has presented accounting and auditing continuing education classes for a quarter of the top 30 CPA firms in the U.S. Before Bruce was recognized as a national speaker, he was awarded by the Florida Institute of Certified Public Accountants as the “Outstanding Discussion Leader” in 2000.

Bruce has been a partner with CRI since its inception.

Education, Licenses & Certifications

- BS, Accounting, summa cum laude, Harding University
- Certified Public Accountant

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- AICPA Technical Issues Committee – Government Section
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association (FGFOA)



Grace Hartness
Senior Manager

(850) 837-3141 phone

GHartness@cricpa.com

Representative Service Areas

- Community Development Districts
- Condominium and Homeowner Associations
- Utility Services
- School Districts
- County and Local Governments
- Non-Profit Organizations

Experience

Grace has over 10 years accounting and audit experience with CRI. She has worked on several major construction companies, government entities, community development districts, condominium and homeowner associations and non-profit organizations. In addition, she has been involved in special audit projects for the Miami-Dade Airport Authority.

Grace is licensed to practice as a certified public accountant in Florida and exceeds all continuing professional education requirements related to Government Auditing Standards. In addition, Grace fluently speaks several languages including French and Arabic.

Grace currently supervises engagements for many special districts in the State of Florida including community development districts and school districts. She is active in our firm's condominium and homeowner association practice.

Grace started with CRI in August 2006, upon completion of her master's degree, and was promoted to manager in 2011.

Education, Licenses & Certifications

- MAcc, Accounting, University of West Florida
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Accounting & Financial Women's Alliance (AFWA)



Katie Sidrony
Senior Manager

(850) 837-3141 phone

KSidrony@cricpa.com

Representative Service Areas

- Community Development Districts
- Condominium and Homeowner Associations
- County and Local Governments
- Non-Profit Organizations
- Privately-held corporations

Experience

Katie has over 10 years accounting and audit experience with CRI. She is in-charge of fieldwork on audits of clients in a variety of industries including governmental entities, condominium and homeowner associations, non-profit organizations and privately-held corporations.

Katie is licensed to practice as a certified public accountant in Florida. She is a member of the Florida Institute of Certified Public Accountants and exceeds all continuing professional education requirements related to Government Auditing Standards.

Katie currently supervises engagements for many special districts in the State of Florida including community development districts, fire districts, utility districts and school districts. She is active in our firm's condominium and homeowner association practice.

Education, Licenses & Certifications

- Master of Business Administration, Troy University
- BSBA, Professional Accountancy, University of West Florida
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

Professional Affiliations

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



Jonathan Hartness
Senior Manager

(850) 837-3141 phone

JHartness@cricpa.com

Representative Service Areas

- Community Development Districts
- Condominium and Homeowner Associations
- Non-Profit Organizations

Experience

Jonathan has over nine years auditing and accounting experience with CRI. He is an audit manager with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governments, condominium and homeowner associations, and small businesses. He is currently the audit manager for approximately 20 community development districts and works with several CDD management companies in the State of Florida.

Jonathan is licensed to practice as a Certified Public Accountant in Florida. He is a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. He exceeds all continuing professional education requirements related to *Government Auditing Standards*.

Jonathan currently supervises engagements for many governmental entities in the State of Florida including community development districts. He is active in our firm's governmental industry line as well as our condominium and homeowner association practice. Jonathan is an integral part of our community development district practice.

Education, Licenses & Certifications

- MAcc, Accounting, University of West Florida
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

Professional Affiliations

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



Ali Gorman
Manager

(850) 837-3141 phone

AGorman@cricpa.com

Representative Service Areas

- Community Development Districts
- Condominium and Homeowner Associations
- Utility Services
- School Districts
- County and Local Governments
- Non-Profit Organizations

Experience

Ali has over nine years auditing and accounting experience in both the Tallahassee and Destin offices of CRI. She is an audit manager with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governmental and non-profit entities as well as financial institutions and commercial businesses. She is currently the audit manager for over 25 community development districts, and works with several CDD management companies in the State of Florida.

Ali is licensed to practice as a Certified Public Accountant in Florida. She is a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. She exceeds all continuing professional education requirements related to *Government Auditing Standards*.

Ali currently supervises engagements for many governmental entities in the State of Florida including community development districts, municipalities, utility districts, and other special governments. She is active in our firm's governmental industry line as well as the condominium and homeowner association practice. In addition, Ali has accumulated experience throughout her career in Federal and Florida Single Audit Acts compliance monitoring and auditing. Ali has performed many single audits of federal grants under OMB Circular A-133.

Education, Licenses & Certifications

- BS, Accounting, Florida State University
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Governmental Finance Officers Association (GFOA)



DELIVERING QUALITY TO YOU



AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under **INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS**. Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See Pages 23 - 26 for a more detailed description of the relevant approach and methodology.

ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

Each audit has an assigned engagement quality review (EQR) partner with the appropriate experience. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of all key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2013 by EideBailly, whose report was the most favorable possible.

In addition, we are registered with the PCAOB and our 2006, 2009, and 2012 PCAOB external inspection reports were also the most favorable possible—no audit deficiencies. The 2012 PCAOB report can be viewed at http://pcaobus.org/Inspections/Reports/Documents/2013_Carr_Riggs_Ingram_LLC.pdf.



THE CRI vSTAR™ PROCESS

FREQUENTLY ASKED QUESTIONS

Is the CRI vSTAR™ process secure?

Yes. Three points of focus are:

1. All sessions are encrypted using TLS.
2. All recordings are maintained on encrypted CRI recordings.
3. It eliminates your need to potentially supply user credentials to your auditor.

What are the set-up requirements?

Internet connection and installation of the GoToMeeting App (license provided by CRI) plus:

- For group meetings, TV or projector with HDMI input plus approximately 20 minutes for CRI vSTAR™ kit set-up.

- For one-to-one meetings, a device with sound – and preferably a camera.

How does session scheduling work for the CRI vSTAR™ process?

The process utilizes widely accepted calendaring tools – such as Microsoft Outlook – to schedule audit procedures.

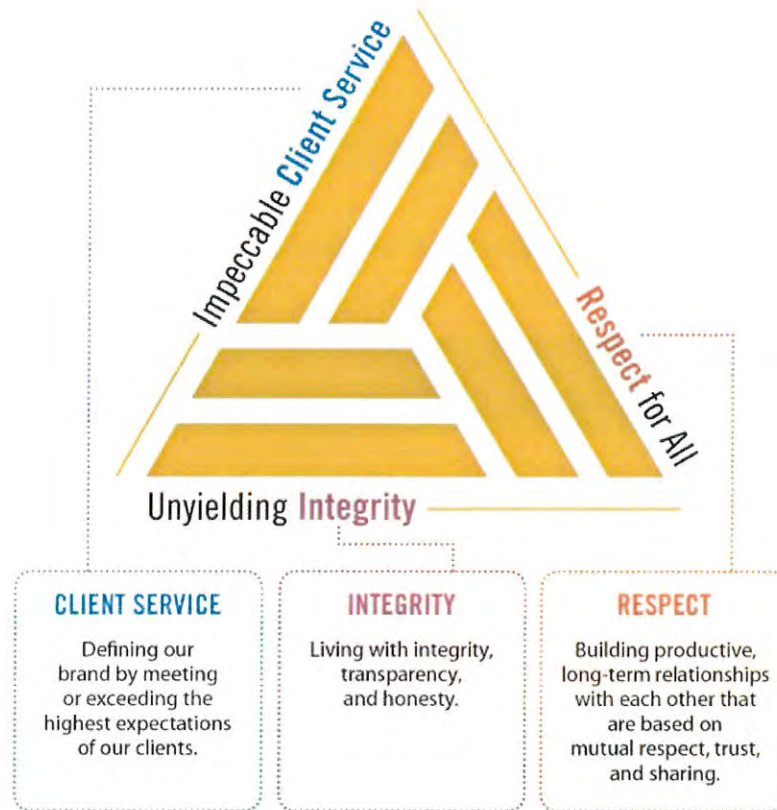
REASONS TO CHOOSE CRI'S VIRTUAL SMART TECH AUDITS & REVIEWS

- 1 INCREASES TIME EFFICIENCIES**
Efficiently scheduled procedures and testing reduce the time your team is "on hold." Technology effectively serves clients with multiple locations and/or remote employees.
- 2 REDUCES TRAVEL COSTS**
Virtually performed procedures minimize travel costs.
- 3 ENHANCES SPECIALIST INTERACTION**
Enjoy access to industry and service specialists, regardless of location, with minimal scheduling and no travel.
- 4 MINIMIZES CLIENT TRAINING CRI STAFF**
CRI staff members can access prior years' virtual audit recordings for training.
- 5 EASES EVIDENCE GATHERING BURDEN**
Evidence (e.g. screen shots) from walk-throughs and other procedures are captured, mitigating your "homework."



SHARING CRI'S VALUES WITH YOU

We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.





TRANSITIONING YOU

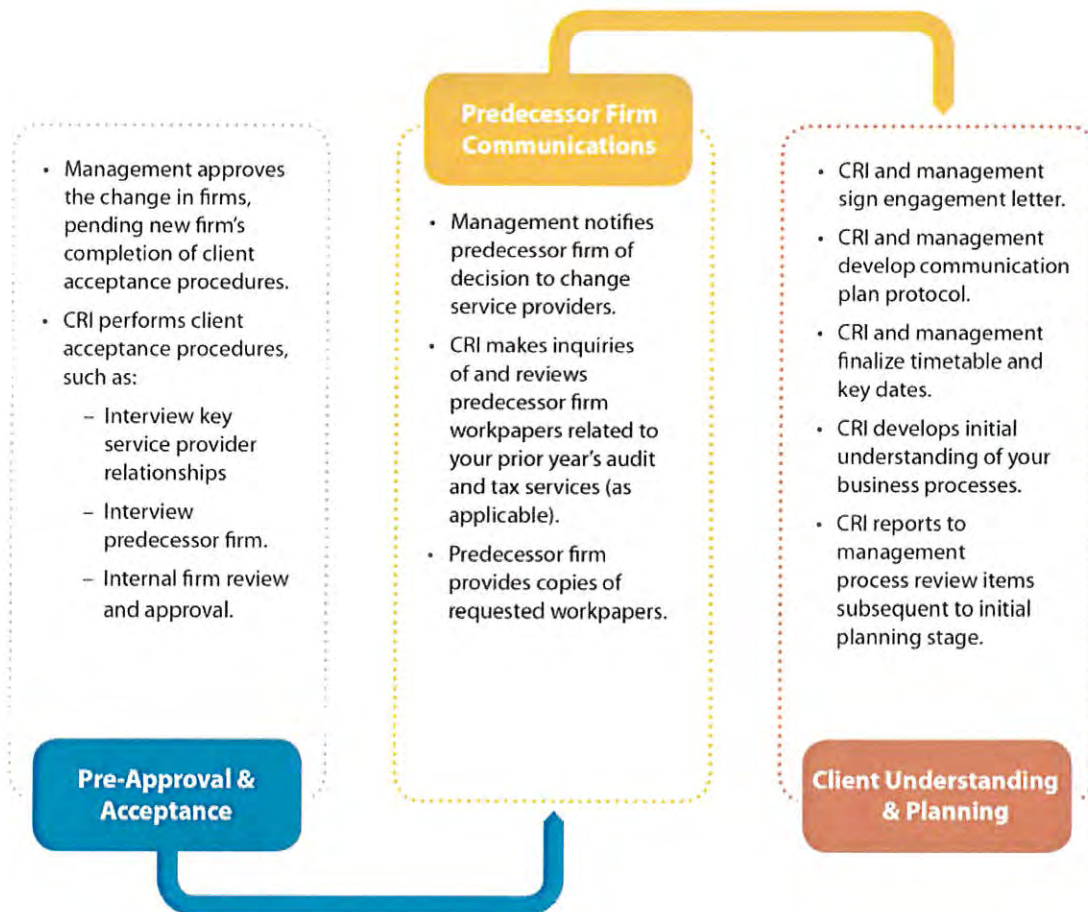
When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- Provide you with value from the very first encounter,
- Avoid interruption of service,
- Minimize disruption and investment of management's time,
- Raise the standard of service, and
- Establish ongoing channels of communication with Southern Hills Plantation II Community Development District's management.

The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:

"As a CPA and former auditor myself, I know that changing auditors can often be difficult and time consuming due to learning curves and new processes. Fortunately, I quickly found that CRI's partners and staff make the transition simple and relatively painless. The significant involvement of the firm's partners is one of the main reasons for this result. CRI's partners are responsive to our needs and professionally handle the entire engagement from beginning to end."

*Ed Oliphant, Chief Financial Officer
Regional Transportation Authority*





JOINING OUR CONVERSATION



WEBSITE

CRI shines a light on best practices via thousands of articles, videos, informative charts, and descriptive testimonials. With sections dedicated to illuminating insights by industries and services, our easy-to-navigate website highlights trending topics that detail new standards, changing regulations, and other current business topics. From cybersecurity to the new revenue recognition standard, we are ready to proactively answer your questions.



CRInsights

CRInsights are your doorway to in-depth yet down-to-earth explanations of complex topics. We understand that just because a topic makes perfect sense to a CPA doesn't mean that it should to our clients.

- The Busy CFO & Controller's Toolkit for Successfully Implementing the New Revenue Recognition Standard
- 6 Key Ways to Strengthen Your Cybersecurity Posture
- Back to Basics: 5 Key Financial Considerations for Construction Companies
- The Not-for-Profit's Guide to Fraud Prevention



NEWSLETTER

Our team is dedicated to keeping our clients informed, and we prove it by creating a custom monthly e-newsletter with widely-applicable topics. The articles are designed to help you improve your business and personal finances. Popular topics include:

- 3 Things To Improve Business Operations Immediately
- Financial Statement Audits Aren't Designed to Identify Fraud
- Are You a Big "Phish?" Protect from Cybersecurity Whaling Attacks
- You Might Have Money Hiding In Plain Sight

[Sign up at CRlcpa.com.](https://www.cricpa.com)



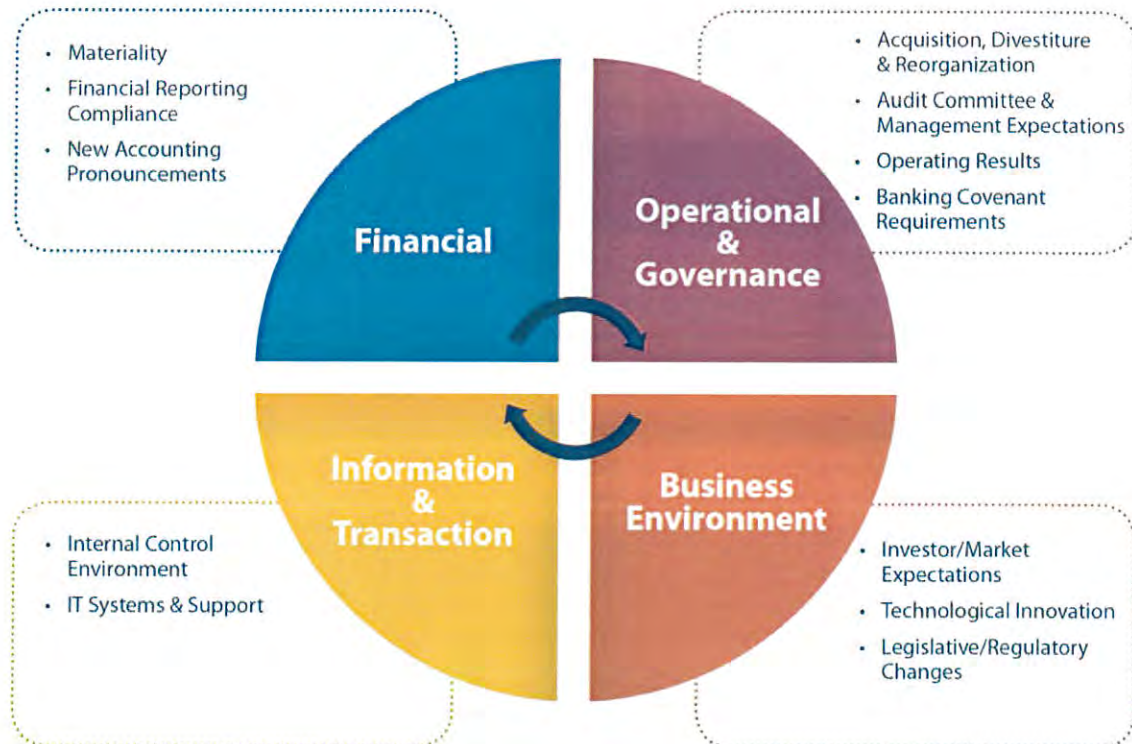
CRI AUDIT FRAMEWORK

Our proposed services require a coordinated effort between us and Southern Hills Plantation II Community Development District's team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

CRI's audit approach occurs within a framework of our client's business and industry; therefore, we assess risk by:

- Understanding management's perspectives and goals, and
- Considering business conditions and threats that could prevent management from achieving its business objectives.

We assess risks in the following areas:





Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We understand both these risks and management’s processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client’s needs, requirements, and expectations. We work collaboratively with management and the Audit Committee (or similar function) to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple **compliance** to providing you with a **competitive advantage**.

In planning, we concentrate on “key risks,” (items with a greater risk of a material misstatement, a material weakness in internal controls, or other matters resulting in the issuance of an inappropriate audit report). We focus on “material” items (i.e. those items that would be important to the user of your financial statements). When evaluating materiality of identified misstatements, certain quantitative and qualitative factors must be considered—which may include:

- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

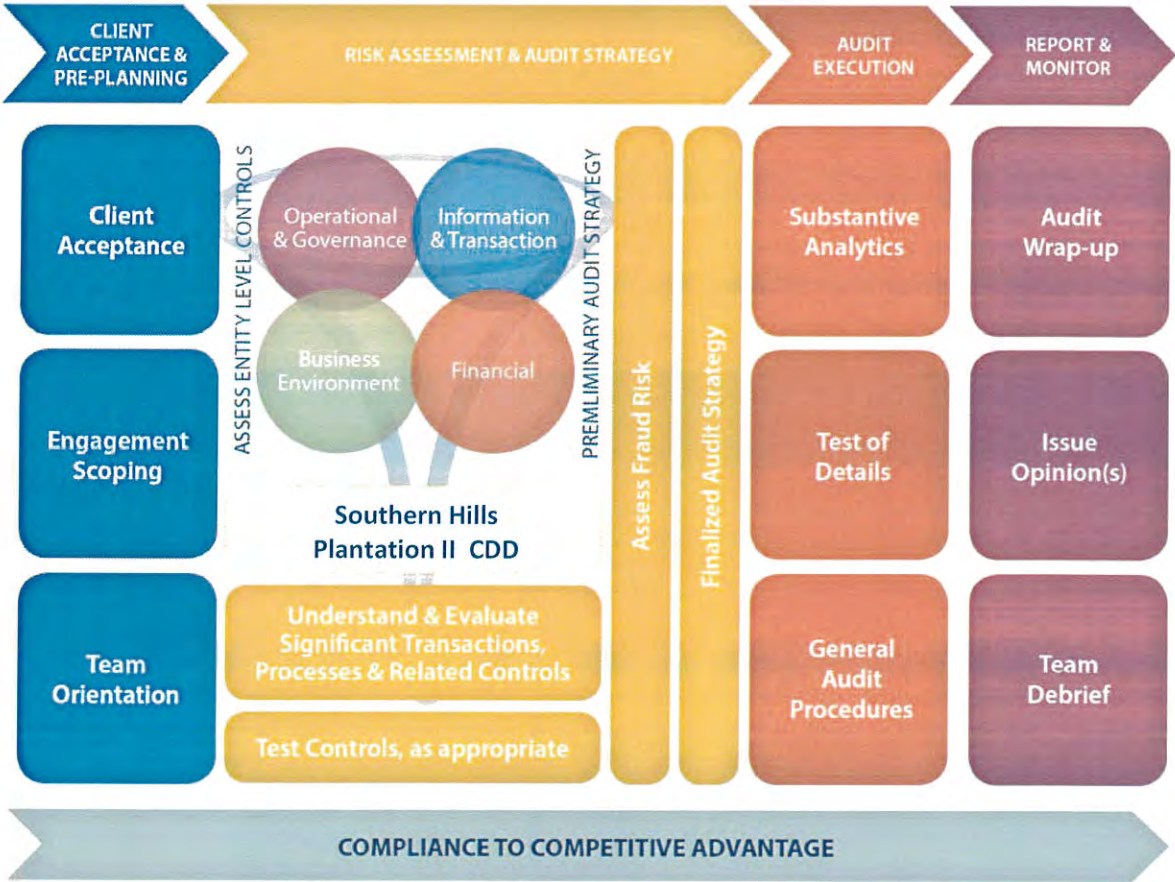
Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Set-up the audit by reviewing the mapping of Southern Hills Plantation II Community Development District’s financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.



CRI AUDIT APPROACH

Our audit approach is a four stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures (as noted on the previous page) occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.



Stage 1: Client Acceptance & Pre-planning

- Perform client acceptance procedures where necessary.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff to engagement based on client needs and assessed risk.

Stage 2: Risk Assessment & Audit Strategy

- Interview client personnel and others, as necessary to understand client-specific objectives and risks.
- Assess environmental and other external risks and potential impact on the audit planning.
- Assess entity level controls including: control environment, risk assessment, information & communication, and monitoring controls.
- Assess management's fraud and IT risk assessment models. Develop independent fraud and IT risk assessment.
- Assess IT General Computer (ITGC) controls, such as IT Environment, Developing & Delivering IT, and Operating IT & Monitoring IT.
- Assess materiality.
- Perform preliminary analytical procedures.
- Map financial statements to significant transactions, processes, IT systems and related controls.
- Develop understanding of significant processes and related controls.
- Determine existence of/reliance on SSAE 16 (formerly SAS 70(s)).
- Test controls including ITGC, as and if deemed appropriate. Tests will include a mix of:
 - inquiry,
 - observation,
 - examination and
 - re-performance.
- Determine reliance on Internal Audit, if applicable (e.g. controls or detailed tests).
- Determine reliance on specialist(s), if applicable (e.g. valuations, pension costs, etc.).
- Finalize risk assessments and develop final audit strategy.

Stage 3: Audit Execution

- Where possible, develop detailed analytical procedures to use as substantive tests to reduce tests of details. Examples include:
 - ratio analysis,
 - regression analysis,
 - trend analysis,
 - predictive tests or
 - reasonableness tests.
- Where possible utilize Computer-Assisted Audit Techniques (CAATs), such as IDEA or ACL to automate testing for more coverage and less disruption to the client.
- Where possible, perform targeted testing (also known as "coverage" testing) of account balances to tests large portions of account balances.
- Perform tests of details, including sampling, if applicable or necessary.
- Perform general audit procedures, as and if applicable, such as tests related to:
 - commitments and contingencies,
 - legal letters,
 - management representations,
 - reviews of Board minutes,
 - related party transactions,
 - debt covenants and
 - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit Tests.

Stage 4: Report & Monitor

- Continually monitor the audit and provide feedback as agreed during scoping or more frequently, as deemed appropriate.
- Conclude the audit (i.e. issue opinions and/or reports).
- Develop and present required communications, including management letter comments.
- Perform an internal team de-briefing to identify areas for improvement.
- Welcome the opportunity for an external de-briefing with our clients to improve.

APPENDIX A – PEER REVIEW



System Review Report

January 31, 2014

To the Partners of Carr, Riggs & Ingram, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC (the firm) applicable to non-SEC issuers in effect for the year ended June 30, 2013. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans, and audits performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC applicable to non-SEC issuers in effect for the year ended June 30, 2013, 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*. Carr, Riggs & Ingram, LLC has received a peer review rating of *pass*.

Eide Bailly LLP

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APPENDIX B – RFP DOCUMENTS



SOUTHERN HILLS PLANTATION II COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2012 – 2015, 2015 – 2017

INSTRUCTIONS TO PROPOSERS

Section 1. DUE DATE. Sealed proposals must be received no later than March 29, 2017 at 12:00 p.m. at the offices of District Management Services, Attention: Eric Davidson, District Treasurer, located at 2005 Pan Am Circle, Suite 120, Tampa, Florida 33607. Proposals will be publicly opened at that time.

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

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

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

Section 5. SUBMISSION OF PROPOSAL. Submit eight (8) copies and one (1) unbound copy of the Proposal Documents and other requested attachments at the time and place indicated herein which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Southern Hills Plantation II Community Development District" on the face of it.

Section 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

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

APPENDIX B – RFP DOCUMENTS



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

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

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

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

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

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

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

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

APPENDIX B – RFP DOCUMENTS



AUDITOR SELECTION EVALUATION CRITERIA (PRICE FACTORED IN)

1. *Ability of Personnel* (20 points)

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

2. *Proposer's Experience* (20 points)

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

3. *Understanding of Scope of Work* (20 points)

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

4. *Ability to Furnish the Required Services* (20 points)

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

5. *Price* (20 points)

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