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May 27, 2020

Procurement Division
City of Clearwater
100 S. Myrtle Avenue
Clearwater, Florida 33756-5520

Dear Sir or Madam:

Attached is our proposal to provide audit and related services to the Clearwater Downtown Development Board for the years ending September 30, 2020 through 2024.

Please call me if you have any questions with regard to this proposal.

Very truly yours,

EFPR GROUP, CPAs, PLLC

A handwritten signature in blue ink, appearing to read "Douglas E. Zimmerman". The signature is fluid and cursive, with a long horizontal stroke at the end.

Douglas E. Zimmerman, CPA
Partner

DEZ:kms

Enclosures

CLEARWATER DOWNTOWN
DEVELOPMENT BOARD

Proposal to Provide
Audit and Related Services

Years ending September 30, 2020 through 2024



EFPR Group, CPAs, PLLC

Douglas E. Zimmerman, CPA
Partner

dzimmerman@efprgroup.com

May 27, 2020

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Procurement Division
City of Clearwater
100 S. Myrtle Avenue
Clearwater, Florida 33756-5520

Dear Sir or Madam:

We are pleased to present our proposal to provide audit and related services to the Clearwater Downtown Development Board (the Board) for the year ending September 30, 2020 through 2024. We believe the EFPR Group, CPAs, PLLC is highly qualified to provide professional external audit services to the Board based on the following:

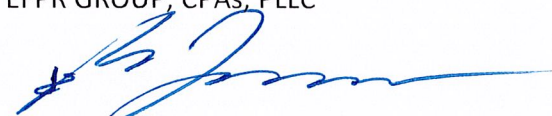
- Our substantial experience with regard to providing audit and related services for over 175 governmental organizations annually.
- Our experience providing audit and related services to the City of Destin and City of Port Richey.
- Our substantial experience with regard to providing audit and related services for organizations required to have audits which are performed in accordance with Government Auditing Standards. We audit over 350 organizations annually in accordance with Government Auditing Standards.
- Our substantial experience with regard to providing audit and related services to community and economic development organizations. We provide services to over 20 community and economic development organizations annually.
- Our ability to provide quality services on a timely basis for reasonable fees

Our depth of experience working with many governmental entities should provide peace of mind that the Board would be served by a highly competent team of professionals committed to assist in whatever capacity you require. We understand that for our services to be valuable to the Board, we need to provide more than just financial reporting. At the EFPR Group, CPAs, PLLC, we take a proactive approach to our client relationships in order to ensure we are anticipating our client's needs before they call on us for assistance. We are available throughout the year to answer questions and address concerns that may arise.

We would consider it a distinct privilege to provide professional services as outlined in this letter or any additional services you desire. Simply put, we want to be your auditors and business consultants. Please contact us if there are any questions regarding this proposal.

Very truly yours,

EFPR GROUP, CPAs, PLLC



Douglas E. Zimmerman, CPA
Partner

FIRM PHILOSOPHY

The EFPR Group, CPAs, PLLC was founded on the principle of providing our clients with the same high quality level of service expected from a national firm yet with the dedicated involvement that can only be developed by personal attention. The primary mission of our Firm has always been helping our clients succeed. We are committed to delivering services targeted to each client's critical needs and industry niche.

KEY CONSIDERATIONS REGARDING THE EFPR GROUP

Our Firm has achieved its present position in the accounting profession by providing quality services on a timely basis, for reasonable fees. Accounting firms should be evaluated in light of several important conditions:

- The firm's qualifications, experience and its ability to provide auditing, accounting and consulting services for a reasonable fee.
- The firm's ability to assemble and commit a team of professionals experienced in providing audit, accounting and consulting services for governmental organizations.
- The firm's involvement of client personnel and active participation and coordination on a year-round basis.
- The firm's commitment to provide services which will contribute to the success of our clients.

In the following paragraphs, we shall demonstrate that the EFPR Group, CPAs, PLLC is the accounting firm best qualified to serve the Clearwater Downtown Development Board.

FRESH PERSPECTIVE

Changing auditors does not have to be difficult. The professionals at the EFPR Group, CPAs, PLLC are excited about providing the Board with a fresh perspective on internal controls, compliance risks, and other operational matters. As noted throughout our proposal, our objective is to provide value beyond our financial and compliance audits.

LICENSED TO PRACTICE IN FLORIDA

The EFPR Group, CPAs, PLLC is licensed to practice in Florida. Please see Appendix A for evidence of the firm's license to practice and licenses of key individuals to be assigned to the engagement.

INDEPENDENCE

The EFPR Group, CPAs, PLLC is independent of the Clearwater Downtown Development Board as defined by generally accepted auditing standards and U.S. Government Accountability Office (GAO)'s Government Auditing Standards and Florida Statutes. Accordingly, no relationship exists between the EFPR Group, CPAs, PLLC and the Board or any of its employees, Board members or with any person or agency that constitutes a conflict of interest with respect to the Board. To our knowledge, the retention of the Board as a client would not result in a conflict of interest with any person or company.

FIRM QUALIFICATIONS AND EXPERIENCE

The EFPR Group, CPAs, PLLC has been providing audit and related services to governmental organizations for over 47 years. In 2015, our firm was reorganized. The firms that merged to become the EFPR Group, CPAs, PLLC (Toski & Co., CPAs, P.C., Eldredge Fox & Porretti, LLP, Rotenberg & Co., LLP, and S. Barrie Godown, CPA, P.A.) trace their roots back to the 1960s and 1970s.

The EFPR Group, CPAs, PLLC provides audit, accounting and consulting services to over 175 governmental organizations. We also serve more than 350 organizations which require an audit performed in accordance with Government Auditing Standards. Our Firm employs 200 professionals with 35 partners and directors and 75 Certified Public Accountants. The Firm's Government Audit Practice Group consists of 40 highly trained professionals who provide audit and related services to governmental organizations on a year round basis.

Our Firm has offices located in Jupiter, Florida, Williamsville, Rochester, Albany, and Corning, New York. The fieldwork associated with the engagement will be performed at the Board's office located in Clearwater, Florida by the professionals from the Firm's Government Audit Practice Group. Please see Appendix A for detailed resumes of the Firm's key Government Audit Practice Group members and Appendix B for a partial listing of governmental organizations which are our clients.

Our Firm has substantial experience providing audit, accounting and consulting services to various governmental organizations. We are very familiar with generally accepted Government Auditing Standards (GAGAS), issued by the Comptroller General of the United States. We perform approximately 350 GAGAS audits annually. Our team of professionals from our Government Audit Practice Group is well versed and keeps up-to-date on all standards affecting the government accounting and auditing environment.

Our Firm provides audit services to the City of Glen Cove Industrial Development Agency. We perform the annual audit of the financial statements in accordance with auditing standards generally accepted in the United States of America, the provisions of Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards. As part of this engagement, we also perform the annual audit of the financial statements of the Glen Cove Community Development Agency in accordance with auditing standards generally accepted in the United States of America, the provisions of Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards. We also perform the annual audit of the financial statements of The City of Glen Cove Community Development Agency Section 8 Housing Choice Voucher Program in accordance with auditing standards generally accepted in the United States of America, the provisions of Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards.

Our Firm provides audit services to County of Orleans Industrial Development Agency. We perform the annual audit of the financial statements in accordance with auditing standards generally accepted in the United States of America, the provisions of Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards. As part of this engagement, we also perform the annual audit of the financial statements of the Orleans County Local Development Corporation in accordance with auditing standards generally accepted in the United States of America and the provisions of Government Auditing Standards, issued by the Comptroller General of the United States.

Our Firm provides audit services to the New York State Urban Development Corporation d/b/a Empire State Development. We perform the annual audit of the general purpose financial statements of the Corporation (a component unit of the State of New York) in accordance with auditing standards generally accepted in the United States of America, the provisions of Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. The Corporation's goal is to create and retain jobs and to

reinvigorate economically distressed areas of the State. The Corporation administers various economic development programs which provides tax incentives designed to attract new businesses to New York State and to enable existing businesses to expand and create more jobs. The Corporation has over 150 subsidiaries which are consolidated for financial reporting purposes. Our firm provides audit and related services to various subsidiaries of Empire State Development. Empire State Development has annual revenues in excess of \$2.6 billion and assets of more than \$19 billion.

Our Firm provides audit services to the New York Convention Center Operating Corporation. We perform the annual audit of the financial statements of the Corporation in accordance with auditing standards generally accepted in the United States of America and the provisions of Government Auditing Standards, issued by the Comptroller General of the United States. The Corporation was established to operate the Jacob K. Javits Convention Center of New York.

Our Firm provides audit services to the Warren County Local Development Corporation. We perform the annual audit of the financial statements in accordance with auditing standards generally accepted in the United States of America, the provisions of Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards.

Our Firm provides audit services to The Cheektowaga Economic Development Corporation. We perform the annual audit of the financial statements in accordance with auditing standards generally accepted in the United States of America, the provisions of Government Auditing Standards.

Quality Assurance

Peer Review

The EFPR Group, CPAs, PLLC retains an independent accounting firm to conduct a review of its system of quality control every three years in accordance with the rigorous standards of the American Institute of Certified Public Accountants. In May 2017, our Firm successfully completed the most recent peer review of its accounting and auditing practice. (Our 2020 peer review is currently in process.) The review determined that the Firm complies with the stringent quality control standards set by the American Institute of Certified Public Accountants. Our Firm has received the highest rating possible (pass) with no letter of comments being required in each of its last nine peer reviews. According to the peer review team, less than one percent of the firms in the nation achieve this level of excellence. We believe that this attests to our commitment to quality. Peer reviews, which are performed every three years, are required of all CPA firms and are conducted in accordance with rules issued by the American Institute of Certified Public Accountants. (See Appendix C for a copy of the report issued in connection with our most recent peer review.)

CPAmerica, Inc.

EFPR Group, CPAs, PLLC is an independently owned and operated member firm is CPAmerica, Inc., one of the largest associations of CPA firms in the United States. Through our affiliation, we have instant access to the expertise and resources of more than 4,000 professionals and more than 700 partners. CPAmerica is a member of Crowe Global, providing our firm access to the eighth largest accounting network in the world, with over 200 independent accounting and advisory firms in 130 countries. By supplementing our services, CPAmerica allows us to:

- Enhance our client services and broaden our capabilities overall
- Expand our domestic and international coverage
- Gain greater technical knowledge in specialty areas
- Utilize professionals with experience in a wide range of industries

- Access the most up-to-date technical information
- Participate in the latest training programs
- Utilize state of-the-art, customized computer systems
- Provide our clients with key contacts and sophisticated professionals throughout the U.S.

CPAmerica brings us the necessary tools to help us better serve our clients with greater flexibility, efficiency and cost effectiveness.

Government Audit Quality Center

We are also a member of the American Institute of Certified Public Accountants Government Audit Quality Center (GAQC). The GAQC promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. As members, we have access to the latest developments in accounting, auditing, and the various rules and regulations that affect governmental audits. We also receive periodic updates on current issues through news alerts and Webcasts. We are proud of the quality of our work and in order to ensure that this high level of quality is maintained, we have established a comprehensive quality assurance program. The program starts with hiring the best people available and continues with extensive continuing education, an annual minimum of 40 hours per staff member. Our involvement in the GAQC is optional, but indicates a level of commitment above non-member Certified Public Accounting firms. Our participation requires that our firm and personnel attain additional continuing professional education on an annual basis.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

Achieving our present position in the profession has come as a result of being responsive to the needs of our clients. A combination of a coordinated team approach and up-to-date knowledge allows for the most efficient approach to providing comprehensive professional services. Accordingly, we will assemble an engagement team that will include audit personnel with extensive government audit experience. Our Firm rotates the lead audit partner of a governmental audit engagement every five years. The EFPR Group, CPAs, PLLC and all assigned key professional staff are properly licensed and registered to practice in Florida. The key individuals available to be assigned to this engagement and their roles are as follows:

Douglas E. Zimmerman, CPA will serve as the engagement quality control review partner. Doug will provide a secondary review of all deliverables and critical engagement decisions and will be available throughout the term of the engagement to consult and review on any auditing or accounting questions that may arise. He has over 33 years of public accounting experience and currently functions as a partner in the Firm. He has extensive experience in providing audit, accounting and consulting services for numerous governmental organizations. Doug is licensed in Florida as a Certified Public Accountant and meets the educational requirements set forth under Florida Statutes.

Joseph M. Klimek, CPA will serve as the partner in charge of our relationship with the Clearwater Downtown Development Board. Joe will oversee all services provided and ensure that they are delivered in a timely and efficient manner. He will be responsible for all matters concerning accounting policy, participate in the planning phases of our engagement, review all working papers and reports prepared, and attend meetings with management and the Board. He has over 41 years of public accounting experience. He currently functions as a partner in the Firm and has extensive experience in providing audit, accounting and consulting services for numerous governmental organizations. Joe is licensed in Florida as a Certified Public Accountant and meets the educational requirements set forth under Florida Statutes.

Jeffrey N. Jones, MSA will serve as a senior accountant on this engagement. Jeff has over four years of public accounting experience. He has extensive experience in providing audit, accounting and consulting services for numerous governmental organizations.

Staff Accountants: Your account will also be assigned additional staff accountants from the Firm's Government Audit Practice Group who will work as part of the engagement team in performing your audit.

Continuing Professional Education

With regard to continuing professional education (CPE), each of our staff members is required to complete an annual minimum of 40 hours of CPE programs approved by the American Institute of Certified Public Accountants. Additionally, since we perform audits in accordance with generally accepted Government Auditing Standards (GAGAS) (over 350 each year), our staff members must complete at least 24 of the 80 hours (over a two-year period) of CPE in subjects directly related to the government environment and government auditing. Due to the substantial volume of governmental audits performed, our Firm continually monitors staff CPE compliance with the GAGAS requirements. All of the individuals listed above are in compliance with the CPE requirements.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

Our Firm has provided various audit services to numerous public benefit corporations and governmental organizations. The following is a listing of the most significant engagements similar to the services requested by the Clearwater Downtown Development Board:

Glen Cove Community Development Agency

Scope of work: Audit of financial statements, including compliance with Government Auditing Standards and single audit, audit of Glen Cove Industrial Development Agency, including compliance with Government Auditing Standards, and audit of Glen Cove Community Development Agency Section 8 Housing Choice Voucher Program, including compliance with Government Auditing Standards and single audit.

Date: 2013 and ongoing
Contact: Ms. Anne A. LaMorte
Financial Manager, CFO
9 Glen Street - City Hall
Glen Cove, New York 11542
(516) 676-1625 ext 104
alamorte@glencovecda.org

Orleans County Industrial Development Agency

Scope of work: Audit of financial statements, including compliance with Government Auditing Standards and single audit, and audit of Orleans County Local Development Corporation.

Date: 2005 and ongoing
Contact: Mr. James R. Whipple
Chief Executive Officer
121 North Main Street, 2nd Floor
Albion, New York 14411
(585) 589-7060
jwhipple@orleansdevelopment.org

Cheektowaga Economic Development Corporation

Scope of work: Audit of financial statements, including compliance with Government Auditing Standards.

Date: 1999 and ongoing

Contact: Mr. John Redman III
Treasurer
275 Alexander Avenue
Cheektowaga, New York 14211
(716) 897-7200
john.redman3@gmail.com

Town of Plattsburgh Local Development Corporation

Scope of work: Audit of financial statements, including compliance with Government Auditing Standards.

Date: 2018 and ongoing

Contact: Mr. Philip Corell
Chief Executive Officer
151 Banker Road
Plattsburgh, New York 12901-7307
(518) 562-6813
townplattsburghldc@gmail.com

City of Destin

Scope of work: Audit of financial statements, including compliance with Government Auditing Standards and assist in the preparation of the CAFR and submittal for GFOA certificate.

Date: 2016 and ongoing

Contact: Mr. Julio C. Lacayo Jr.
Interim Finance Director
4200 Indian Bayou Trail
Destin, Florida 32541
(850) 837-4242
jlacaya@cityofdestin.com

City of Port Richey

Scope of work: Audit of financial statements, including compliance with Government Auditing Standards and assist in the preparation of the CAFR and submittal for GFOA certificate.

Date: 2019 and ongoing

Contact: Ms. Toni Hayes
Finance/Human Resource Manager
6333 Ridge Road
Port Richey, Florida 346680
(727) 835-1268
t.hayes@cityofportrichey.com

AUDIT APPROACH

Our audits are made in accordance with auditing standards generally accepted in the United States of America and, accordingly, include such tests of the accounting records and other auditing procedures as we consider necessary and appropriate in order to express an opinion on the financial statements.

Although audits conducted by different firms should all comply with certain professional requirements and thus might appear similar in nature, you should distinguish individual firms by at least two key factors:

1. The extent to which the firm understands or expands its understanding of your organization in advance of the audit and tailors its auditing procedures to the conditions and needs of the Board.
2. The pertinent skills and processes the auditor can bring to bear upon the engagement to ensure an effective and efficient audit.

Transition from Current Auditor

Changing auditors for the Board should not be a difficult task. Fortunately, your proposed engagement team has had many opportunities over the years to step in as the new auditor. This experience helps ensure that the transition goes as smoothly as possible. From communicating with the predecessor auditor, reviewing their work papers, documenting and understanding your business processes, we will focus on minimizing the challenges that sometimes come with an auditor change. We will obtain as much information as possible from your predecessor auditor and then assemble a list of any items needed from the Board's management, along with mutually agreed-upon response dates. Our objective as your professional service provider will be to front load as much work as possible, including our transition as your external auditor. Because of your engagement team's extensive experience with governmental organizations, our engagement team will hit the ground running, resulting in minimal disruption to your day-to-day operations.

Financial Statement Audit Approach

Audit examinations performed by our Firm are conducted from a risk-based approach. This approach yields two major benefits:

- Maximization of understanding of the Board's operating environment, and
- Minimization of audit time by starting with broad considerations and narrowing to specific audit objectives in critical areas.

The audit of the financial statements of Clearwater Downtown Development Board will consist of the following four phases:

- Planning
 - Systems evaluation
 - Testing
 - Reporting
- Planning is the first step in the audit engagement and provides the foundation for the direction of the audit. This phase of the audit involves meeting with the Audit Committee and management of the Board to clearly identify the lines of communication, perform the risk analysis, discuss the audit scope and concerns and set expectations. While facilitating an understanding between our firm and your Board, we highlight areas, which will receive emphasis during our audit. This type of analytical review process permits identification of critical areas. As a result, appropriate audit procedures are focused therein.

- Systems Evaluation consists of the following steps:
 - A review of internal control systems of the Board;
 - A review of the information technology systems utilized by the Board to prepare its accounting records and monitor compliance with regulatory requirements;
 - An identification of control strengths and weaknesses in management and accounting controls; and
 - The development of a tailored audit program to be responsive to the Board's concerns and reflective of the internal control system.
- Testing is the largest part of the audit process and includes both compliance test of internal controls and regulatory requirements and substantive test of the Board's financial data.

The EFPR Group, CPAs, PLLC uses sampling in selecting items for examination by compliance and/or substantive tests where it is determined to be cost beneficial to sample the population. Our Firm has an Audit and Accounting Manual which contains procedures for the control and evaluation of sampling risk, selection of samples, and evaluation of sample results.

Audit sampling will normally be used to perform the following tests:

- Substantive tests as part of the audit of the Board's basic financial statements;
 - Compliance tests to provide reasonable assurance that internal control (accounting and administrative) procedures used in administering federal and state financial assistance programs are being applied as prescribed; and
 - Substantive tests of compliance with laws and regulations as part of the audit of the basic financial statements and for the purpose of reporting on compliance with laws and regulations as they relate to the schedule of federal financial assistance.
- Reporting is completed at the conclusion of the audit process. This phase will include the preparation of the draft financial statements and management letter. Management of the Board will be provided drafts of all reports. These drafts will be reviewed in detail and any questions or concerns of management will be appropriately addressed. Reports will only be finalized after approval of management and the Audit Committee of the Board.

Our management letter will discuss internal control recommendations and suggestions for procedural improvements we identified as part of the audit. The letter will also include observations about accounting methods and procedures, business and industry practices or issues, operational ideas, and suggestions to further enhance the Board's operations. We will advise you of any new accounting pronouncements that have been or may be issued and indicate their potential impact.

As part of our risk assessment procedures of the Board, we review and document the five components of internal control. A description of the components of internal control is as follows:

- Control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.
- Risk assessment is the entity's identification and analysis of relevant risks to the achievement of its objectives. This forms a basis for determining how the risks should be managed.

- Control activities are the policies and procedures that help to ensure that management's directives are carried out.
- Information and communication are the means to identify, capture, and exchange information in a form and time frame that enable people to carry out their responsibilities.
- Monitoring is the process that assesses the quality of internal control performance over time.

Reporting to the Board

As required by professional standards, we will ensure that the Board Members will be informed of the following:

- The Auditors' responsibility under auditing standards generally accepted in the United States of America.
- The Auditors' responsibility under Government Auditing Standards
- Significant accounting policies
- Management judgments and accounting estimates.
- Significant audit adjustments.
- Other information in documents containing audited financial statements.
- Disagreements with management.
- Management consultation with other accountants.
- Major issues discussed with management prior to retention.
- Difficulties encountered in performing the audit.
- Any other matter which may be important to the fair presentation of the Board's financial statements.

VALUE ADDED SERVICES

Management Consulting Services

Understanding our client's operations and being involved throughout the year provides us with a unique opportunity to make recommendations and provide consulting services relating to operations which contributes to the success of your organization. The types of consulting services provided include, but are not limited to, the following areas:

- Assist the Board in the implementation of new pronouncements issued by the Government Accounting Standards Board.
- Review of leases and other legal agreements and interpretations of such provisions of leases and agreements.
- Ability to provide better internal control recommendations as a result of our extensive internal control audit experience with regard to governmental organizations.
- Budget reviews.
- Exempt bond financing assistance.
- Risk assessment and analysis.
- Computer needs assessments, conversion phase and implementation.
- Internal financial reporting systems.
- Assessment of Employee Benefits alternatives.
- Cash management analysis and budgeting.
- Assistance in implementing a business plan and long-range planning.
- Tax planning, consulting and preparation.
- Acquisition or valuation studies.

IT Consulting, Risk Management and Cyber Security

EFPR Group's Information Technology (IT) Consulting division enables our clients to reach their business goals by leveraging IT efficiently and effectively while implementing the proper processes, procedures, controls, security, and technology to ensure data privacy, integrity, and compliance. We help our clients to maximize operational efficiency while enhancing decision making abilities.

In every audit, EFPR Group obtains an understanding of your internal controls relating to information technology sufficient to determine whether they have been effectively placed in operation. In obtaining this understanding, we consider how an entity's use of information technology and manual procedures may affect controls relevant to the audit.

When our IT Consulting division performs IT Audits and Compliance Reviews, we evaluate an organization's information technology infrastructure, policies, and operations. Our IT Audit includes evaluating an organization's systems and processes, data protection, risks to information assets, risk mitigation, and compliance of information management processes. We offer various options for IT Auditing and Engagement services tailored to your industry and your specific needs. Our experienced consulting staff can help you prepare for SOC 1 and SOC 2 Engagements and for Audits such as ISO, NIST, HITRUST, and others.

We perform IT Assessments and Systems Reviews to examine an organization's current use of technology and identify opportunities to improve the effectiveness and efficiency of the organization's operations to enable it to reach its goals. Our assessments are conducted in a three step process:

- Gain an understanding of the current state of the system,
- Identify strengths, weaknesses, opportunities and the risks to the current system,
- Develop a roadmap to strengthen weaknesses, reduce risks and leverage strengths.

EFPR IT Consulting offers a comprehensive approach to Cyber Security that addresses technology, process, and people based on IST, ISO, and other standards. We provide Cyber Security services such as developing and implementing Cyber/Information Security and Cyber Security Incident Response (CSIRT) programs, plans, playbooks, risk and impact assessments and table top test. We assist you with setting up your Security Information and Event Management (SIEM) Program, choosing providers and software, implementing SIEM, creating SIEM training, developing procedures and ensuring that all contracted for services have been implemented.

Fraud Detection and Prevention

Stonebridge Business Partners (SBP), an EFPR Group Company, provides a full suite of business valuation, forensic accounting and litigation services to an array of business clients across the United States. In addition, they now provide a state-of-the-art confidential, nationwide ethics hotline and on-line portal. Powered by Red Flag Reporting, the SBP ethics hotline and on-line portal system is recognized as the number one method of identifying and reporting unethical or unsafe conditions so you can prevent any threat to your organization's long-term sustainability. The Association of Certified Fraud Examiners recognizes this service as the most effective method of fraud detection and prevention saving clients thousands of dollars in losses and litigation exposure.

The Stonebridge system provides:

- 24-hour-a-day access for employees, strategic partners and suppliers
- An easy to use and completely confidential telephone and on-line reporting system
- The ability to make reports in English and Spanish
- Certified Fraud Examiners to review each report
- Posters and wallet cards to create employee awareness and facilitate quick response

- Quarterly emails to employees and newsletters to management
- A live fraud awareness seminar and pre-recorded issue awareness webinars
- Detained reports to pre-designated members of your organization
- “Reduced Risk” and increased “Peace of Mind”

SCOPE OF SERVICES

The following is an outline of the services to be provided to the Clearwater Downtown Development Board for the years ending September 30, 2020 through 2024:

- Audit the financial statements in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The primary purpose of this audit is the expression of an opinion as to the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.
- Issue a report on compliance and internal control over financial reporting in accordance with Government Auditing Standards. This report will communicate any reportable conditions and instances of noncompliance found during our audit.
- Issue a report on compliance in accordance with auditing standards generally accepted in the United States of America and Section 218.415, Florida Statutes, regarding the investment of public funds.
- Prepare a letter to management detailing comments and suggestions for improvements in internal controls or general management techniques that come to our attention during the audit. We will review and explain all observations and recommendations so that appropriate changes may be implemented.
- Attend a meeting with the Board Members at a regularly scheduled meeting to review the results of our audit of the financial statements and trends that could impact the Board.
- Deliver three copies and an electronic copy of all final reports to the Board.
- Maintain contact throughout the year to discuss: (a) changes in accounting which could affect the Board and (b) the progress toward fulfilling current needs and future objectives.

TIMING AND COST

Upon receiving notice of appointment as auditors, we will meet with you and establish a definite time program for the performance of our services. The time program will be established in such a way to ensure that work is efficient and structured in such a way as to avoid disrupting the day-to-day routine duties of your staff. The following is an estimated timetable related to performance of our services for the Board’s audit:

<u>Task</u>	<u>Deadline</u>
Complete interim fieldwork	By September 30 th
Commencement of audit fieldwork	By December 15 th
Complete fieldwork	By January 15 th
Issue draft reports	By February 15 th
Issue final reports	By March 1 st

Our fee quote is based upon the estimated time we will spend on the engagement and the qualifications of personnel that will be assigned. On the basis of our extensive experience with other governmental organizations similar to yours, we have determined the fees that we will charge for the required services for the years ending September 30, 2020 through 2024 to be as follows:

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Audit of financial statements	\$ 7,000	7,200	7,400	7,600	7,800
Preparation of AFR	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total	\$ <u>7,500</u>	<u>7,700</u>	<u>7,900</u>	<u>8,100</u>	<u>8,300</u>

These are the ALL-INCLUSIVE FEES to be charged to the Board and include all costs, including report reproduction and similar expense (travel, phone, clerical, postage, etc.).

We consider ourselves not only auditors but also advisors to our clients. Accordingly, we encourage our clients to contact us throughout the year to discuss any technical matters or other issues that arise. We consider this service an integral part of our overall client relationship and accordingly, do not bill separately for any of these questions.

INSURANCE CERTIFICATES

The EFPR Group, CPAs, PLLC currently has insurance coverage that meets all requirements of the Clearwater Downtown Development Board. Specifically, we carry Commercial General Liability Insurance with an amount of \$2,000,000 combined single limit and \$4,000,000 in the aggregate; Comprehensive Business Automobile Insurance with an amount of \$1,000,000 each accident; and Professional Liability Insurance with an amount of \$3,000,000 each occurrence and \$3,000,000 in the aggregate. Upon award of contract, we will provide to the Board the appropriate insurance certificates naming the Board as an additional insured.

LEGAL ACTIONS

The EFPR Group, CPAs, PLLC has not had any legal actions brought against the firm within the last ten (10) years.

FLORIDA STATUTE SECTIONS 287.132 AND 287.133

Neither Florida Statute Section 287.132 nor Florida Statute Section 287.133 restricts the Firm's submission of a proposal or entry into an Agreement.

OTHER SIGNIFICANT INFORMATION

- Technology - All of our field staff are equipped with laptop computers and have access to various software packages and databases (e.g. data extraction software, flowchart software, Microsoft Office, etc.) and other electronic means to ensure that the audit is performed in the most efficient manner.
- Affirmative Action - The EFPR Group, CPAs, PLLC is an equal opportunity employer and as such possesses a firm commitment to affirmative action and to hiring only the best-qualified candidates regardless of gender or ethnic origin. Our Firm does not discriminate against any employee or applicant for employment because of race, creed, color, national origin, sex, age, disability or marital status.

- Continuing Education - With regard to continuing professional education, each of our staff members is required to complete an annual minimum of 40 hours of continuing education programs approved by the American Institute of Certified Public Accountants. Additionally, since we perform audits in accordance with Government Auditing Standards (over 350 each year), our staff members must complete at least 24 of the 80 hours (over a two-year period) of continuing education in subjects directly related to the government environment and government auditing.

* * * * *

We would consider it a distinct privilege to provide professional services as outlined in this letter or any additional services you may desire. Please contact us if you have any questions regarding this letter.

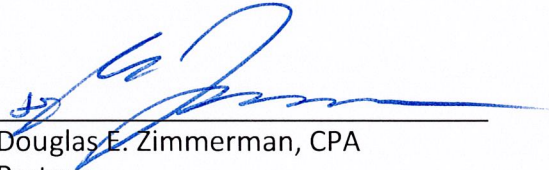
A copy of this letter is enclosed; if the terms of this proposal are satisfactory to you please sign the copy and return it to me at your convenience.

ACCEPTED:

EFPR GROUP, CPAs, PLLC

CLEARWATER DOWNTOWN DEVELOPMENT
BOARD

By:



Douglas E. Zimmerman, CPA
Partner

By: _____

Date: May 27, 2020

Date: _____

Appendix A

Detailed Resumes of Key Members of the Firm's Government Audit Practice Group

Licensee Details

Licensee Information

Name: **EFPR GROUP, CPAS, PLLC LLC (Primary Name)**

Main Address: **280 KENNETH DRIVE
ROCHESTER New York 14623**

County: **OUT OF STATE**

License Mailing:

LicenseLocation:

License Information

License Type: **FIRM**

Rank: **CPA Firms**

License Number: **AD69319**

Status: **Current**

Licensure Date: **01/08/2016**

Expires: **12/31/2021**

Special Qualifications	Qualification Effective
Corporation	01/08/2016

Alternate Names

[View Related License Information](#)

[View License Complaint](#)

Douglas E. Zimmerman, CPA
Partner

Doug has over 33 years of public accounting experience. He currently functions as a Partner of the EFPR Group, CPAs, PLLC and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Doug received a Bachelor of Science degree in Accounting from State University of New York College at Geneseo in 1986. He is licensed in Florida and New York State as a Certified Public Accountant.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)

New York State Society of Certified Public Accountants (NYSSCPA)



PRACTICE AREAS

Governmental Accounting

Nonprofit

Higher Education

Employee Benefit Plans

EDUCATION

SUNY Geneseo – B.S., Accounting,
1986

CONTACT

PHONE (561) 746-0999

FAX (561) 575-9165

E-MAIL

dzimmerman@efprgroup.com

Licensee Details

Licensee Information

Name: **ZIMMERMAN, DOUGLAS EDWARD** (Primary Name)
Main Address: **4840 COUNTY RD 11**
RUSHVILLE New York 14544
County: **OUT OF STATE**

License Mailing:

LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC49438**
Status: **Current,Active**
Licensure Date: **12/11/2015**
Expires: **12/31/2020**

Special Qualifications	Qualification Effective
------------------------	-------------------------

Alternate Names

[View Related License Information](#)

[View License Complaint](#)

Joseph M. Klimek, CPA
Partner

Joe has over 41 years of public accounting experience. He currently functions as a Partner of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Joe received a Bachelor of Science degree in Accounting from State University of New York College at Buffalo in 1979. He is licensed in Florida and New York State as a Certified Public Accountant.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)

New York State Society of Certified Public Accountants (NYSSCPA)

**serves on the Government Accounting and Audit Committee*
Government Finance Officers Association



PRACTICE AREAS

Governmental Accounting

Higher Education

Nonprofit

EDUCATION

SUNY Buffalo – B.S., Accounting,
1979

CONTACT

PHONE (561) 746-0999

FAX (561) 575-9165

E-MAIL

jklimek@efprgroup.com

Licensee Details

Licensee Information

Name: **KLIMEK, JOSEPH (Primary Name)**

Main Address: **58 SUNBURST CIRCLE
EAST AMHERST New York 14050**

License Mailing:

LicenseLocation:

License Information

License Type: **Certified Public Accountant**

Rank: **CPA**

License Number: **AC50626**

Status: **Current,Active**

Licensure Date: **11/10/2016**

Expires: **12/31/2021**

Special Qualifications Qualification Effective

Alternate Names

[View Related License Information](#)

[View License Complaint](#)

Joseph J. Kehm, CPA, CGMA

Partner

Joe has over 40 years of public accounting experience. He currently functions as a Partner of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Joe received a Bachelor of Science degree in Accounting from St. John Fisher College in 1980. He was licensed in New York State as a Certified Public Accountant in 1982 and the State of Virginia in 2004. He is also a Chartered Global Management Accountant.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)

Virginia Society of Certified Public Accountants

New York State Association of School Business Officials

Government Finance Officers Association



PRACTICE AREAS

Governmental Accounting

Higher Education

Nonprofit

EDUCATION

St. John Fisher College – B.S.,
Accounting, 1980, Magna Cum
Laude

CONTACT

PHONE (585) 340-5178

FAX (585) 340-5278

E-MAIL

jkehm@efprgroup.com

Christopher M. Johnston, CPA

Partner

Chris is a Partner in the Firm's Attest department. He has been with the Firm for over fourteen years. Chris's wide range of experience includes 401(K)/ pension plans, closely held businesses manufacturing and construction, not-for profit organizations and colleges, and assisted living facilities. Chris is a member of our private equity group. He has been involved in a number of M&A engagements including due diligence advisory services.

In 2006 Chris worked as an internal auditor for a publicly traded company. As part of his role as internal auditor, he closely monitored and documented internal controls for locations throughout the United States, Canada, Mexico and Australia. This gave him well-rounded experience and increased his knowledge of internal controls, which he has been able to bring to his clients at EFPR Group, CPAs, PLLC.

Chris received a Bachelor of Science degree in Accounting from State University of New York College at Geneseo. He is licensed in Florida and New York State as a Certified Public Accountant.

Chris is an active SUNY Geneseo Alumni. He has been a member of the School of Business Alumni Connections Council. As part of his involvement with the organization he frequently speaks with classes and students about careers in public accounting.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)
Monroe County Industrial Development Corporation, *Board Member*
Ontario Insurance Company, *Board Member*
Literacy Volunteers of Rochester, *Board and Finance Committee Member*
Greece Chamber of Commerce Charitable Foundation, *Board Member*
SUNY Geneseo School of Business Alumni Connections Council, *Member*
Upstate Venture Association of New York (UVANY), *Member*

Awards

Rochester Business Journal Forty Under 40, Class of 2012



PRACTICE AREAS

Governmental Accounting
Nonprofit
Higher Education
Construction and Real Estate
401(k) Pension Plans

EDUCATION

SUNY Geneseo – B.S., Accounting

CONTACT

PHONE (561)746-0999

FAX (561) 575-9165

E-MAIL

cjohnston@efprgroup.com

Licensee Details

Licensee Information

Name:	JOHNSTON, CHRISTOPHER M (Primary Name)
Main Address:	65 BAYLILLY LANE ROCHESTER New York 14626
County:	OUT OF STATE
License Mailing:	
LicenseLocation:	

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC49188
Status:	Current,Active
Licensure Date:	10/07/2015
Expires:	12/31/2020

Special Qualifications	Qualification Effective
------------------------	-------------------------

Alternate Names

[View Related License Information](#)

[View License Complaint](#)

James I. Marasco, CPA, CFF, CIA, CFE
Managing Partner

Jim is the Managing Partner at EFPR Group, CPAs, PLLC and one of the Founding Members of StoneBridge Business Partners, an affiliated consulting firm. He is a member of the firm's *Business Valuation, Litigation Support & Forensic Services Group* and other nontraditional accounting services.

Jim has been with the Firm for over 20 years and is a full-time management consultant, traveling extensively throughout the country. He has helped safeguard some of the largest Fortune 1000 companies from fraud and abuse and has assisted in the identification and recovery of millions of dollars back to the affected parties. His experience is mainly concentrated in the healthcare distribution and franchise fields, where he has worked with over fifty of the top franchisors in the U.S. In addition, he has worked closely with the Catholic Church in the U.S. for the past five years assisting in their compliance efforts to ensure the safety of children within the church. Jim is also a court-recognized expert, lecturer and author on varying subjects of fraud and forensic auditing. He is also an adjunct professor at St. John Fisher University.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA),
Management Consultants Division & Certified in Financial Forensics (CFF)

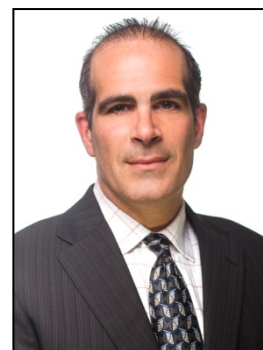
New York State Society of Certified Public Accountants (NYSSCPA)

Institute of Internal Auditors (IIA)

Association of Certified Fraud Examiners (ACFE)

Financial Consulting Group, L.C. (FCG)

The Landmark Society of Western New York, *Chair, Audit Committee*



PRACTICE AREAS

Accounting & Auditing
Fraud & Forensic
Investigations
Operational Reviews
Mergers & Acquisition
Litigation Support Services
Expert Witness Testimony

EDUCATION

St. Bonaventure University -
BBA, Accounting, Cum laude

CONTACT

PHONE (561) 746-0999

FAX (561) 575-9165

E-MAIL

jmarasco@efprgroup.com

Licensee Details

Licensee Information

Name: **MARASCO, JAMES I** (Primary Name)
Main Address: **9 CANALSIDE DRIVE
SPENCERPORT New York 14559**
County: **OUT OF STATE**

License Mailing:

LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC49517**
Status: **Current,Active**
Licensure Date: **01/04/2016**
Expires: **12/31/2020**

Special Qualifications	Qualification Effective
------------------------	-------------------------

Alternate Names

[View Related License Information](#)

[View License Complaint](#)

Craig S. Kellner, CPA

Partner

Craig is a Partner in the Tax and Business Services Department and Healthcare Department of EFPR Group. Craig has over 35 years of experience with extensive expertise in the tax and business consultation areas.

Craig works extensively with closely held companies and individuals in a wide array of businesses, with a special focus in the Assisted Living, Nursing Home and Senior Living Industry.

Craig was selected to work on a task force at the New York State Department of Health which is drafting streamlining procedures for Adult Care Facility Licensure. Craig has also been involved with responding to current legislation including Executive Order 38.

Craig is an annual speaker at the Empire State Association of Assisted Living where he is also an active board member.

Craig is licensed in Florida and New York State as a Certified Public Accountant.

Professional and Community Affiliations

American Institute of Certified Public Accountants (AICPA)

Estate Planning Council of Rochester

Empire State Association of Assisted Living, *Board Member*

Linden Knoll Senior Living, *Former Board Member and Treasurer*



PRACTICE AREAS

Assisted Living, Nursing
Home and Senior Living
Communities
Estate Tax Planning
Tax Strategies for Closely
Held Businesses
Tax Planning for High
Wealth Individuals
Professional Practitioners

EDUCATION

SUNY College at Brockport
Accounting

CONTACT

PHONE (561) 746-0999

FAX (561) 575-9165

E-MAIL

ckellner@efprgroup.com

Licensee Details

Licensee Information

Name: **KELLNER, CRAIG STUART** (Primary Name)
Main Address: **118 KNOLL WAY
JUPITER Florida 33477**
County: **PALM BEACH**

License Mailing:

LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC49107**
Status: **Current,Active**
Licensure Date: **09/21/2015**
Expires: **12/31/2020**

Special Qualifications	Qualification Effective
------------------------	-------------------------

Alternate Names

[View Related License Information](#)

[View License Complaint](#)

David S. Gabel, CPA
Director

Dave has over 31 years of public accounting experience. He currently functions as a Director of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Dave received a Bachelor of Science degree in Accounting from State University of New York College at Fredonia in 1988. He was licensed in New York State as a Certified Public Accountant in 1990.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)



PRACTICE AREAS

Government
Nonprofit
Construction and Real Estate

EDUCATION

SUNY Fredonia – B.S., Accounting,
1988

CONTACT

PHONE (716) 634-0700

FAX (716) 634-0764

E-MAIL

dgabel@efprgroup.com

Kristie M. Beach, CPA
Director

Kristie has over 16 years of public accounting experience. She currently functions as a Director of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Kristie received a Bachelor of Science degree in Accounting from State University of New York College at Geneseo. She was licensed in New York State as a Certified Public Accountant in 2006.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)

New York State Society of Certified Public Accountants (NYSSCPA)



PRACTICE AREAS

Governmental Accounting
Nonprofit

EDUCATION

SUNY Geneseo – B.S., Accounting

CONTACT

PHONE (585) 340-5144

FAX (585) 340-5244

E-MAIL

kbeach@efprgroup.com

Brent M. Jensen, CPA
Director

Brent has over 13 years of public accounting experience. He currently functions as a Director of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Brent received a Bachelor of Science degree in Accounting from State University of New York College at Buffalo in 2006. He was licensed in New York State as a Certified Public Accountant in 2013.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)

New York State Society of Certified Public Accountants (NYSSCPA)



PRACTICE AREAS

Governmental Accounting
Higher Education

EDUCATION

SUNY Buffalo – B.S., Accounting,
2006

CONTACT

PHONE (716) 634-0700

FAX (716) 634-0764

E-MAIL

bjensen@efprgroup.com

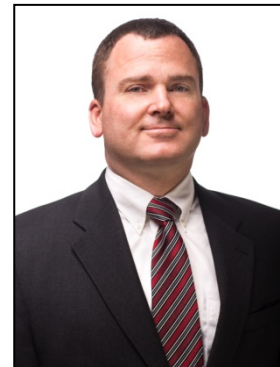
John S. Costilow, CPA
Director

John has over 13 years of public accounting experience. He currently functions as a Director of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

John received a Bachelor of Science degree in Accounting from State University of New York College at Buffalo in 2006. He was licensed in New York State as a Certified Public Accountant in 2008.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)



PRACTICE AREAS

Governmental Accounting
Higher Education

EDUCATION

SUNY Buffalo – B.S., Accounting,
2006

CONTACT

PHONE (716) 634-0700

FAX (716) 634-0764

E-MAIL

jcostilow@efprgroup.com

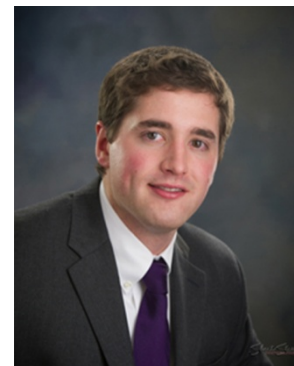
Thomas E. Smith, CPA
Director

Tom has over eight years of public accounting experience. He currently functions as a Director of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Tom received a Bachelor of Science degree in Accounting from State University of New York College at Buffalo in 2011 and a Master of Science degree in Accounting from State University of New York College at Buffalo in 2012. He was licensed in New York State as a Certified Public Accountant in 2015.

Professional Affiliations and Community Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)
Central Terminal Restoration Corporation, *Treasurer*



PRACTICE AREAS

Governmental Accounting
Higher Education

EDUCATION

SUNY Buffalo – B.S., Accounting,
2011
SUNY Buffalo - M.S., Accounting,
2012

CONTACT

PHONE (716) 634-0700

FAX (716) 634-0764

E-MAIL

tsmith@efprgroup.com

Jeffrey N. Jones, MSA
Supervisor

Jeff has over five years of public accounting experience. He currently functions as a Supervisor of the Firm and has responsibility for providing audit, accounting and consulting services for numerous governmental organizations.

Jeff received a Bachelor of Science and a Master of Science degree in Accountancy from Daemen College in 2014.



PRACTICE AREAS

Governmental Accounting
Nonprofit

EDUCATION

Daemen College – B.S.,
Accountancy
Daemen College - M.S.A.,
Accountancy, 2014

CONTACT

PHONE (716) 634-0700

FAX (716) 634-0764

E-MAIL

jjones@efprgroup.com

Brian D. Sawma
Supervisor

Brian has over seven years of public accounting experience. He currently functions as a Supervisor of the Firm and has responsibility for providing audit, accounting and consulting services for numerous education related and governmental organizations.

Brian received a Bachelor of Business Administration degree in Accounting in 2013 and a Masters of Business Administration degree in Accounting in 2016 from Niagara University.



PRACTICE AREAS

Governmental Accounting
Higher Education
Nonprofit

EDUCATION

Niagara University – B.B.A.,
Accounting, 2013
Niagara University - M.B.A.,
Accounting, 2016

CONTACT

PHONE (716) 634-0700

FAX (716) 634-0764

E-MAIL

bsawma@efprgroup.com

Appendix B

Partial Government Client List

PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS

- Amagansett Union Free School District
- * Athens Area School District
- Barnard Fire District
- * Berkshire Union Free School District
- Binghamton-Johnson City Joint Sewage Board
- * BLaST Intermediate Unit 17
- Borough of Sayre
- Borough of South Waverly
- * Brentwood Union Free School District
- Brighton Fire District
- Broome County Land Bank Corporation
- * Canton Area School District
- * Canton Housing Authority
- Cayuga Tobacco Asset Securitization Corporation
- Central Falls School District
- Chelsea Fire District
- Chemung County Property Development Corporation
- Chemung Tobacco Asset Securitization Corporation
- * City of Amsterdam
- * City of Beacon
- * City of Destin
- City of Dunkirk Housing Authority
- * City of Oneonta Housing Authority
- City of Port Richey
- City University of New York (CUNY)
- * Cortland Housing Authority
- * County of Allegany
- * County of Chemung
- * County of Cortland
- * County of Delaware
- * County of Lewis
- * County of Orleans
- * County of Saratoga
- * County of Washington
- Deferred Compensation Plan for the Employees of Chemung County
- Deferred Compensation Plan for the Employees of Delaware County
- Deferred Compensation Plan for the Employees of Lewis County
- Deferred Compensation Plan for the Employees of the Town of Huntington

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS

Deferred Compensation Plan for the Employees of the Town of Union
Dental Care Center State University of New York at Stony Brook
Dutchess County Soil and Water Conservation District
* East Hampton Union Free School District
* East Quogue Union Free School District
* Empire State Development Corporation
Fire District No. 1 - Town of Elmira
Fire District No. 3 of the Town of Plattsburgh
Fishers Island Ferry District
Fishers Island Union Free School District
Fort Montgomery Fire District
Genesee Tobacco Asset Securitization Corporation
* Geneva Housing Authority
* Glen Cove Industrial Development Agency
* Glen Cove Community Development Agency
* Gloversville Housing Authority
Greenwood Lake Joint Fire District
HealthSource RI Trust
* Harlem Community Development Corporation
* Harrietstown Housing Authority
* Hempstead Union Free School District
Henrietta Fire District
* Herkimer Housing Authority
* Hudson River Park Trust
* Ilion Housing Authority
* Ithaca Housing Authority
Lake Champlain-Lake George Regional Planning Board
Land Reutilization Corporation of the Capital Region
LeRoy Fire District
* Lower Manhattan Development Corporation
Nassau County Deferred Compensation Plan
* New Rochelle City School District
New York City Administration for Children's Services
New York City Department of Corrections
New York City Department of Social Services
New York City Department for the Aging
New York City Department of Citywide Administrative Services
New York City Department of Health and Mental Hygiene

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS

New York City Department of Homeless Services
New York City Department of Probation
New York City Human Resources Administration
New York City Tax Lien Trusts (four trusts)
* New York Convention Center Development Corporation
New York Convention Center Operating Corporation (Javits Center)
* New York Empowerment Zone Corporation
* New York Job Development Authority
New York State Assembly
New York State Affordable Housing Corporation
New York State Bridge Authority
New York State Dairy Promotion Order
* New York State Department of Taxation and Finance
New York State Department of Transportation
New York State Division of the Budget
New York State Executive Chamber
New York State Homeless Housing Assistance Corporation
New York State Legislative Bill Drafting Commission
New York State Office for People With Developmental Disabilities
New York State Office of Alcoholism and Substance Abuse Services
New York State Office of the State Comptroller
New York State Office of General Services
New York State Senate
New York State Unified Court System
* New York State Urban Development Corporation
* Newark Housing Authority
* Niagara Falls Water Board
Niagara-Orleans Regional Land Improvement Corporation
* Northeast Bradford School District
Northern Tier Career Center
* Ogdensburg Bridge and Port Authority
Ontario County Industrial Development Agency
* Orleans County Industrial Development Agency
* Oysterponds Union Free School District
Palisades Interstate Park Commission New Jersey Section and New York Section
* Pawling Central School District
Pine Hill Fire District No. 5
Quassaick Bridge Fire District

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS

- Remsenburg-Speonk Union Free School District
- * Rhinebeck Central School District
 - Ridge Culver Fire District
- * Rome Housing Authority
- * Rockville Centre Union Free School District
- * Roosevelt Island Operating Corporation
- * Roosevelt Union Free School District
- * St. Johnsville Housing Authority
- * Sachem Central School District
- * Sayre Area School District
 - Sayre Public Library
- * Scarsdale Union Free School District
- * Seneca Nation Housing Authority
 - South Waverly Municipal Authority
- * Southern Tioga School District
 - Steuben County Economic Development Corporation
 - Steuben County Industrial Development Agency
 - Suffolk County 401(a) Terminal Pay Plan
 - Suffolk County Department of Public Works
- * Syracuse Housing Authority
- * Three Village Central School District
 - Tobacco Settlement Financing Corporation
- * Towanda Area School District
 - Town of Beekman
- * Town of Cortlandt
 - Town of Elmira
 - Town of Erwin
 - Town of Fishkill
 - Town of Gates
 - Town of Hempstead Sanitary District Number Seven
 - Town of Lumberland
 - Town of Mexico
 - Town of Plattsburgh
- * Town of Southeast
 - Town of Ulster
 - Town of Union
 - Town of Wellsville
- * Ulster County Community College

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

PARTIAL LISTING OF GOVERNMENTAL
ORGANIZATIONS WHICH ARE OUR CLIENTS

University at Albany Athletics Department
Valley Joint Sewer Authority
* Vernon-Verona-Sherrill Central School District
Village of Cold Spring
* Village of Delhi
Village of Montebello (December 31 year-end)
Washingtonville Central School District
* Watershed Agricultural Council of the New York City Watersheds, Inc.
* Watertown Housing Authority
Wayne County Civic Facility Development Corporation
Wayne County Industrial Development Agency
West Genesee Central School District
* William Floyd Union Free School District
Williamsville Central School District

* Audit conducted in compliance with the provisions of Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

Appendix C

Peer Review Letter

Greensburg Office

Charles A. Deluzio, CPA
 Jeffrey P. Anzovino, CPA, MSA
 Joseph E. Petrillo, CPA
 Stacey A. Sanders, CPA, CSEP
 Lisa M. Altschaffl, CPA

Pittsburgh Office

Kay L. Stonemetz, CPA, JD
 Daniel W. Wilkins, CPA

Report on the Firm's System of Quality Control

To the Partners of EFPR Group, LLP
 and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of EFPR Group, LLP (the firm) in effect for the year ended November 30, 2016. 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 in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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

Peer Reviewer's Responsibility

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.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under Single Audit Act, audits of employee benefit plans and an examination of service organizations (Service Organization Control SOC 1) engagement.

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 EFPR Group, LLP in effect for the year ended November 30, 2016, 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. EFPR Group, LLP has received a peer review rating of pass.

Deluzio & Company LLP

Deluzio & Company LLP
 May 30, 2017



CPAAI
 CPA ASSOCIATES INTERNATIONAL

351 Harvey Avenue, Suite A, Greensburg, PA 15601 // p - 724-838-8322 // f - 724-853-6500
 2403 Sidney Street, Suite 275, Pittsburgh, PA 15203 // p - 412-481-1900 // f - 412-481-1923
www.DeluzioCPA.com