

**PINELLAS COUNTY LICENSE BOARD  
FOR CHILDREN'S CENTERS & FAMILY DAY CARE HOMES**

**REGULAR MEETING**

**September 20, 2023, at 6:30 PM**

**VIRTUAL MEETING ON TEAMS FOR ADVISORY COMMITTEE**

**Florida Department of Health in Pinellas  
8751 Ulmerton Road, Largo, Florida 33771**

Our mission is to protect and promote the health, safety and mental development of children cared for in Children's Centers and Family Child Care Homes in Pinellas County.

**I. Call to Order**

**A. Announcements**

**II. Consent Agenda**

**A. Approve minutes from Board Meeting on June 21, 2023**

**III. Action Items**

**A. Review & Approve Budget Amendment FY 2022-2023**

**B. Review RFP's & Select Auditor for FY 22-23**

**C. Review & Approve Proposed 2024 Board Meeting Dates**

**D. Review & Approve Licenses for 6 Child Care Centers**

**E. Review & Approve Licenses for 2 Family Child Care Homes**

**IV. Executive Director's Report**

**V. Information Items**

**A. Update on Unlicensed Care**

**B. Monthly Financial Report**

**C. Annual Financial Report**

**D. Statistical Report Regarding Licensing Activities**

**E. Compliance Reports**

**1. Children's Centers Fine Report**

**2. Family Child Care Homes Fine Report**

**3. 100% Compliant Inspections in Children's Centers**

**4. 100% Compliant Inspections in Family Child Care Homes**

**5. Closed Child Care Centers and Family Child Care Homes report**

**VI. Public Comment**

The Pinellas County License Board welcomes input from Pinellas County citizens. Persons are advised that if they decide to appeal any decision made at this meeting/hearing, they will need a record of the proceedings, and, for such purpose, they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Please see Policy for Recording Meetings on Page 2.

**VII. Staff Anniversaries**

**VIII. Upcoming 2023 Meeting Dates**

**IX. Adjournment**

*Notice: This meeting is audio recorded by PCLB*

## **PUBLIC COMMENT POLICY (Revised 10/01/13)**

### **1. Public Comment Procedure for Regular and Special Board Meetings, and Public Hearings:**

1. If you wish to speak in front of the Board on either an agenda item or during the open agenda, you must fill out the Public Comment Card and provide it to the designated Board representative. If you do not wish to speak in front of the Board but wish to designate a representative to speak for you or indicate your support, opposition or neutrality on a proposition you must fill out the appropriate section of the Public Comment Card and provide it to the designated Board representative.
2. When your name is called, come to the podium, be recognized by the Chairman, state your name, and make your comment. If you are speaking as a representative of a group or faction, please state the group or faction on whose behalf you are speaking. Comments should be concise and to the point. Supporting documentation may be distributed to the Board. Documents will be filed with the minutes.
3. Individual speakers have up to three minutes.
4. A spokesperson representing a group or faction has up to 5 minutes. In addition to completing the Public Comment Card designating their representative and indicating their support, supporters may stand while the comment is being made.
5. Clapping, heckling, or verbal outbursts in support or opposition to a speaker's comments is discouraged.
6. Repetitious comment(s) are also discouraged. If a speaker is saying what you signed up to say, if you so wish, you may stand during their comment and then decline when your name is called to speak.

### **Public Comment for Agenda Items and Items not on the Agenda**

- Prior to official action by the Board (except for ministerial acts or when the Board is acting in a quasi-judicial capacity) members of the public will be given opportunity to comment.
- In addition, the public will be given the opportunity to comment on items not on the Agenda during the Open Agenda portion of the meeting.

#### **Note:**

Comment to the Board does not constitute a formal complaint, is not considered a request for records under the Public Records Act and does not require staff response unless directed to do so by Board.

### **2. Making a Presentation to the Board:**

To make a presentation to the Board lasting longer than the allotted time for public comment on any matter, please contact the Child Care Licensing Program office at 727-507-4857 for an application. All applications must be submitted at least 10 days prior to the Board meeting at which the presentation would occur. Staff will determine whether to grant or deny the request and will set the length of time allotted for the presentation.

### **3. Process for Decreasing or Increasing Licensing Regulations**

#### **Decreases:**

- In the event the License Board determines it reasonable to decrease the requirements of any particular standard, it may do so by action of the Board only. However, state regulations (Chapters 65-C and 402) can only be decreased by the state not by county authority.

#### **Increases:**

- At a regular or special meeting, the Board will review the proposed increase for the first time. There should be a finding of necessity, not merely desirability. The Board will hear public comment according to the procedure above. Following the meeting if approved, the licensing program must notice the finding, and mail to all licensees the old standard, the proposed new standard, the reason for the change, and a hearing date.

- At the hearing, Board must give an opportunity for all affected persons to present their views. The Board will hear public comment according to the procedure above.
- The proposed new standard may not be considered (discussed) again by the Board until a meeting at least 90 days after the hearing, at which time, if approved by at least 5/7 of the Board, it shall be adopted. The Board will hear public comment according to the procedure above. During the 90-day period, written public comment may be received and will be forwarded to Board members; however, Board cannot discuss it until the final meeting.
- Any new standard must provide a reasonable effective date. The Pinellas County License Board must provide sufficient notification to providers and must establish a reasonable effective date.
- Substantive changes made during the Final Agency Action would necessitate a new Public Hearing.

#### **4. Policy for Recording**

Citizens desiring or requiring a verbatim transcript of the meeting, or needing a transcript for appeal, should, at their own expense, retain a certified court reporter to record the meeting, or the relevant portion of the meeting.

Citizens not needing a verbatim transcript or transcript for appeal may use silent, unobtrusive recording devices to record meetings.

Video cameras may be used to record meetings, but the cameras must be hand-held. Tripods may be used only in the area(s) designated by staff. The designated tripod area will not impede ingress or egress, or the ability of attendees to see the meeting and will be adjusted according to known attendance.

Persons needing an accommodation may request it by calling the Executive Director's office at 727-507-4857 at least two business days prior to the Board meeting.

## II. Consent Agenda

### A. Minutes from Board Meeting on June 21, 2023

**PINELLAS COUNTY LICENSE BOARD  
FOR CHILDREN'S CENTERS & FAMILY DAY CARE HOMES  
REGULAR MEETING FOR BOARD MEMBERS**

**June 21, 2023, at 1:30 PM**

**Florida Department of Health in Pinellas  
8751 Ulmerton Road, Largo, Florida**

### **Unapproved Minutes**

Our mission is to protect and promote the health, safety and mental development of children cared for in Children's Centers and Family Child Care Homes in Pinellas County.

The regular board meeting of the Pinellas County Licensing Board for Children's Centers and Family Child Care Homes was scheduled and properly noticed for Wednesday June 21, 2023, at 8751 Ulmerton Road, Largo, FL, 33771, to begin at 1:30pm

#### I. **Call to Order**

##### **Board members:**

<b>Attendee Name</b>	<b>Title</b>	<b>Status</b>
Michael Mikurak	Board Chairperson	Present
Celeste Fernandez	Board Secretary	Present
Dorothy Duve	Board Member	Present
Chris Latvala	Pinellas County Commissioner	Absent
Lynn Gibson	Board Member	Present
Jennifer Mekler	Board Member	Present
Dr. Susan Weber	Board Member	Present

**Attorney Present:** Colleen Flynn

**Ex-Officio Member present:** Brandy Downing

##### **Advisory Committee Members:**

<b>Attendee Name</b>	<b>Status</b>
Elizabeth Krakowski	Present
Cynthia Sumter	Absent
Shelia Haugabook	Absent
Nancy McGreevy	Absent
Dan Berman	Absent

**Staff Members present:** Faith Bornoff, Executive Director; Tammy Sharpe, Centers Supervisor; Julie Oliver, Homes Supervisor; Karen Kirouac, Administrative Assistant; Elise Bishop, CCLP Specialist; Deija Nevins, CCLP Specialist; Olga Chang, Accountant III; Thanh 'Ivy' Huynh, Accounting Services Supervisor I

**A. Mr. Mikurak called the board meeting to order at 1:30pm**

**II. Consent Agenda**

**A. Mr. Mikurak called for a motion to accept the minutes from the Board Meeting on March 22, 2023**

**Action: Celeste Fernandez made a motion to accept the minutes from the board meeting on October 26, 2022; Lynn Gibson seconded the motion; The motion passed unanimously.**

**III. Action Items**

**A. Board Sitting as Audit Selection Committee per F.S. 218.391 - Approval of Factors for Evaluation of Audit Services Request for Proposal (RFP)**

The document has no changes from the year prior.

**Action: Lynn Gibson made a motion to accept the FY21 Audit; Dorothy Duvé seconded the motion; The motion passed unanimously.**

**B. Approval of Budget Amendment FY 2022-2023**

Accounting explained there is an amendment to increase 4 salaries.

**Action: Jennifer Mekler made a motion to approve this amendment to the budget; Dorothy Duvé seconded the motion; The motion passed unanimously.**

**C. Approval of FY 2023-2024 Budget**

The budget was reviewed.

**Action: Dorothy Duvé made a motion to accept the FY 2023-2024 Budget; Lynn Gibson seconded the motion; The motion passed unanimously.**

**D. Approval of renewed Johnson, Pope, Bokor Ruppel & Burns, LLP representation agreement for FY 2023-2024**

Renewed agreement reviewed, no discussions.

**Action: Dr. Susan Weber made a motion to accept the renewal agreement; Lynn Gibson seconded the motion; The motion passed unanimously.**

**E. Approval of the 16<sup>th</sup> Interlocal Agreement between DOH and PCLB**

16<sup>th</sup> year that PCLB is renewing the agreement with DOH.

**Action: Dr. Susan Weber made a motion to accept the renewed agreement; Lynn Gibson seconded the motion; The motion passed unanimously.**

**F. Approve Licenses for 3 Child Care Centers**

Tammy Sharpe presented 3 child care centers and recommended them for approval.

**Action: Lynn Gibson made a motion to approve these centers for licensing; Dorothy Duvé seconded the motion; The motion passed unanimously.**

#### **G. Approve Licenses for 4 Family Child Care Homes and 1 Large Family Child Care Home**

Julie Oliver recommended 4 family child care home and 1 large family care home for licensure.

**Action: Dorothy Duvé made a motion to approve these homes for licensing; Lynn Gibson seconded the motion; The motion passed unanimously.**

#### **IV. Executive Director's Report**

Ms. Bornoff discussed the following points:

- a. Hurricane season is upon us, and so this is the time of year that we send out booklets to our providers on how to make sure they are prepared for impending storms. The booklets provide information on how to prepare, how to report into licensing their status, what phone numbers to call.  
The pamphlet will be reviewed to ensure that it covers what to do when weather gets dangerous; that they know where to go in case of a tornado or similar weather; what the difference between watches and warnings are; and that each child care center's plans of what to do in an emergency are up to date.
- b. Also, because it's hurricane season, this is a reminder that Child Care Licensing employees are part of DOH, which means that we are all part of a rotation working special needs shelters should they open in the event of a storm.
- c. We have been working with Pinellas County Schools (PCSB) to get after school providers/vendors background screened. This is now a PCSB policy that we are supporting. This has been a large undertaking to get all the after-school provider/vendor names from the schools, prepare the materials, and begin contacting those providers/vendors. Reactions from the providers/vendors run the gambit from angry to happy it's being done. We are in the beginning stages of getting OCA numbers for the providers/vendors who then get their employees screened in the DCF clearinghouse. Once all employees are screened, the provider/vendor provides us with a DCF clearinghouse roster and a notarized affidavit affirming all staff are background screened. Once that is complete the providers/vendors will be added to the PCLB 'approved for pick-up list' which is found on our website. Schools will be checking this list to confirm that the program picking them up is approved to do so.  
Next steps will be determining which providers/vendors are exempt from child care licensing and discovering if there are any who should be licensed.

#### **V. Informational Items**

##### **A. Financial Report**

no comments

##### **B. Update on Unlicensed Care**

no comments

##### **C. Monthly Financial Report**

no comments

##### **D. Statistical Report Regarding Licensing Activities**

no comments

##### **E. Compliance Reports**

1. Children's Centers Fine Reports

2. Family Child Care Homes Fines Reports
3. 100% compliant inspections in Children's Centers
4. 100% compliant inspections in Family Child Care Homes
5. Closed Centers and Homes

Discussions were had about high dollar fines. Specifically, why they happen and what the process is to close it out or make sure it doesn't happen again.

Also Kindercare's have been getting several fines, so now Ms. Sharpe and Ms. Bornoff are working with the corporate level.

**VI. Public Comment**

1. Lynn Gibson brought up that she had a provider that was quite upset after the last board meeting. The provider felt that the board didn't hear her or acknowledge her. Lynn asked if the board could explain the way it works before someone gives a public comment. Board members and attorney confirmed that the Public Comment Policy is in every agenda, and available to all. The board would ask questions if they had any, but otherwise there is no action taken, because the item being discussed is not an action item on the agenda. The item of infant ratios has been researched and discussed and a decision has been made to not increase capacity at this time.

2. Dr. Weber is asking everyone to get the word out that JWB has some great scholarships available for child care personnel and providers to get assistance to take college classes.

**VII. Staff Anniversaries**

Ms. Kirouac shared the 2nd quarter anniversaries for CCLP

**VIII. Upcoming 2023 meetings**

Next board meeting is Wednesday September 20<sup>th</sup>, 2023, at 6:30pm

**IX. Adjournment**

Mr. Mikurak adjured the meeting at 2:06pm

Respectfully Submitted,

---

Celeste M. Fernandez, Secretary

### III. Action Items

#### A. Review & Approve Budget Amendment FY 2022-2023

Pinellas County Health Department Pinellas County Licensing Board October 1, 2022- September 30, 2023										9/6/2023	
Amendment Note: Reduce Salary OPS vacant position to support Janitorial services, Utilities & 5% increase for staffs effective 07/01/2023											
Expenditure Line Item and Explanation				JWB	DCF	DOH-Pin	DOH-In Kind	Fines & Fees	Fund Bal.	Revised Total	% Budget
a. Personnel Salaries											
Classification	Incumbent	FTE	PS #								
a. Total Personnel				18.25	\$424,019	\$130,572	\$74,482	\$0	\$ 53,291	\$0	\$682,364 44.98%
b. Fringe Benefits											
Insurance coverage vary by employee and classification. Actual health, life, & disability costs are shown for each position. FICA is calculated at 7.65% and retirement at 11.91%.											
FICA		7.65%		\$32,437	\$9,989	\$5,698	\$0	\$3,795	\$0	\$51,919	
RETIREMENT		11.91%		\$50,501	\$15,551	\$8,871	\$0	\$5,908	\$0	\$80,831	
INSURANCE (HEALTH, LIFE, DISABILITY) 24 pay periods		VAR		\$183,946	\$80,339	\$40,245		\$25,188	\$0	\$329,717	
b. Total Fringe Benefits				\$266,884	\$105,879	\$54,813	\$0	\$34,891	\$0	\$462,467 30.48%	
Total Salary & Fringe				\$690,903	\$236,451	\$129,295	\$0	\$88,182	\$0	\$1,144,832 75.46%	
c. Direct Costs											
CONTRACTUAL- AUDIT		131100		\$0	\$22,000	\$0		\$0	\$0	\$22,000	
CONTRACTUAL- LEGAL FEES		131600		\$0	\$15,918	\$2,500		\$2,500	\$0	\$20,918	
JANITORIAL		132100		\$6,019	\$1,413	\$530		\$530	\$0	\$8,492	
LEGAL ADVERTISING		133500		\$0	\$0	\$400		\$400	\$0	\$800	
INFO. TECH Records Mgmt		134216		\$0	\$0	\$150		\$150	\$0	\$300	
FINGER-PRINT EXPENSE		290000		\$0	\$0	\$160		\$160	\$0	\$320	
POSTAGE & FREIGHT		210000		\$0	\$0	\$250		\$250	\$0	\$500	
TELEPHONE		221000		\$3,422	\$1,245	\$467		\$467	\$0	\$5,601	
CELLULAR PHONES		221100		\$3,408	\$0	\$5,700		\$2,292	\$0	\$11,400	
PRINTING		230000		\$0	\$0	\$500		\$500	\$0	\$1,000	
TRAVEL (includes conf mileage and parking)		261300		\$6,900	\$0	\$6,800		\$0	\$0	\$13,700	
CONFERENCES/TRAINING (reg fees only)				\$0	\$0	\$850		\$850	\$0	\$1,700	
UTILITIES		271000		\$9,571	\$2,348	\$880		\$881	\$0	\$13,680	
OFFICE SUPPLIES		341018		\$0	\$1,742	\$500		\$3,500	\$0	\$5,742	
EDUCATIONAL MATERIALS		341039		\$340	\$0	\$0		\$0	\$0	\$340	
SUBSCRIPTIONS/DUES (LICENSE)		461009		\$0	\$0	\$87		\$88	\$0	\$175	
RENT- EQUIPMENT (COPIER)		442000		\$0	\$0	\$1,070		\$1,070	\$0	\$2,140	
HR ASSESSMENT FEE ( Per FTE)				\$2,766	\$1,005	\$502		\$503	\$0	\$4,776	
c. Total Direct Cost				\$32,426	\$45,671	\$21,346	\$0	\$14,141	\$0	\$113,584 7.49%	
d. Indirect Cost											
Indirect cost will offset purchasing, finance, information technology.											
Indirect Cost (For JWB is 17% of Salaries and Fringe Benefits)				\$120,404						\$120,404	
Indirect Cost - In Kind							\$138,328			\$138,328	
d. Total Indirect Cost - 22.60%				\$120,404	\$0	\$0	\$138,328	\$0	\$0	\$258,732 17.05%	
Project Total:				\$843,733	\$282,122	\$150,641	\$138,328	\$102,323	\$0	\$1,517,147 100.00%	
22/23 budget				\$843,733	\$282,122	\$153,691	\$219,805	\$102,605	\$0	\$1,601,957	
Notes:				Pgm %	Pgm %	Pgm %	Pgm %	Pgm %	Pgm %		
				\$0							
				56%	19%	10%	9%	7%	0%		

## B. Review RFP's & Select Auditor for FY 22-23 – to be presented at board.



### Fee Proposal

---

We look forward to continuing a relationship with you that is both professionally satisfying and makes sound business sense. A mutually satisfying relationship must be grounded in a good value for you and a fair fee for us. We are confident that you will find that the value of a relationship with us will exceed the cost of the engagement fees many times over.

In developing our proposed fee for you, we considered many factors, such as the time of year services are provided and our desire to serve and include you as one of our valued clients. We believe our proposed fee reflects these considerations. *If our fee estimate is not within your expectations, we would appreciate the opportunity to discuss the assumptions used in developing our fee in relation to your expectations.*

Our fees will be based on hours worked by the various levels of personnel, at rates applicable to each, plus out-of-pocket expenses (if necessary) and administrative and technology fees, which are billed at \$15 per hour. Our fees are billed monthly as incurred. Our fees for services are as follows:

Services (Fiscal Year: Oct 1, 2022 - Sept 30, 2023)	Fee
Financial Statement Audit	\$23,250

Our proposed fees are based on the following assumptions:

- The overall condition of your financial and accounting records is satisfactory, and adjusting journal entries is minimal.
- No significant changes in operations.
- Audit fieldwork will be performed in the October/November timeframe.
- We will receive support from your accounting personnel necessary for preparing requested schedules and other supporting documentation before we commence fieldwork.
- Requests made for additional items during fieldwork will be turned around in 24 hours or less when possible.
- Cost allocation methodologies are supported by sufficient documentation.
- There will not be a need for substantial research of unforeseen technical issues or new accounting or audit pronouncements for us to complete our audit.
- Audit work and the Board meeting presentation can be performed remotely.

If there are changes in the scope of services or circumstances, we will discuss the issues with you before incurring additional time and fees. Because it is our philosophy that many time-consuming issues at year-end could be resolved or avoided by brief phone calls or questions throughout the year, we encourage our clients to call with questions regarding accounting, tax, or operational matters as they occur. **We will not bill you for standard inquiries or questions throughout the year.** These inquiries and questions are included in the above fee. If the answer to your question requires research or significant time by our professional staff, we will let you know upfront.

### C. Review & Approve Proposed 2024 Board Meeting Dates

- Wednesday February 21<sup>st</sup>, 2024, at 6:30pm
- Wednesday May 22<sup>nd</sup>, 2024, at 1:30pm
- Wednesday August 21<sup>st</sup>, 2024, at 6:30pm
- Wednesday November 13<sup>th</sup>, 2024, at 1:30pm

### D. Review & Approve Licenses for 6 Child Care Centers

Center Name	Address	Owner	Category	Capacity	Ages
All Children Christian Academy Inc	1197 Highland Ave N, Largo, 33770	All Children Christian Academy Inc	Day Nursery	71 - 26 of which are infants	2 months – 6 years
Boys & Girls Club – The Salvation Army	3800 9 <sup>th</sup> Avenue N, St Petersburg, 33713	Boys & Girls Clubs of the Suncoast	School Age	150	School Age
Country Day School	11650 131 <sup>st</sup> Street, Largo, 33774	County Day School Largo, Inc	Day Nursery	26 infants	2 months – 2 years
FUNDamentals Early Learning LLC	5021 75 <sup>th</sup> Avenue N, Pinellas Park, 33781	FUNDamentals Early Learning LLC	Day Nursery	121 - 26 of which are infants	2 months- 6 years & S/A*
The Ohana Preschool of Dunedin	637 Michigan Blvd, Dunedin, 34698	The Ohana Preschool of Dunedin Inc	Day Nursery	42 – 5 of which are infants	1 year-6 year & S/A*
O2B Kids Palm Harbor	130 Riviere Road, Palm Harbor, 34683	O2B Early Education Holding, Inc	Day Nursery	155 – 30 of which are infants	2 months- 6 years & S/A*

### E. Review & Approve Licenses for 2 Family Child Care Homes

Provider Name	Address	Capacity
Cieria McNair	1632 14 <sup>th</sup> Avenue S, St Petersburg, 33712	8
Maria Phelan	1057 21 <sup>st</sup> Avenue N, St Petersburg, 33704	8

### IV. Executive Director's Report – to be presented verbally.

#### V. Information Items

##### A. Update on Unlicensed Care – to be presented verbally.

INELAS COUNTY LICENSE BOARD REVENUE & EXPENSE BUDGET REPORT 10/01/22-09/30/23 (FY2223) ALL FUND SUMMARY																									ADD EXPENSES TO LAPSE	
ACCOUNT	ANNUAL BUDGET	Amendment 1	Amendment 2	Amended BUDGET	2022			2023										ALL FUNDS SPENT 9/30/2023	AVAILABLE BALANCE	% SPENT	PROJECTED and SPENT BALANCE	Lapse Factor as of 9/30/23				
					OCTOBER ACTUAL	3 Pay Periods NOVEMBER ACTUAL	DECEMBER ACTUAL	JANUARY ACTUAL	FEBRUARY ACTUAL	MARCH ACTUAL	APRIL ACTUAL	3 Pay periods MAY ACTUAL	JUNE Actual	JULY ACTUAL	AUGUST PROJECTED	SEPTEMBER PROJECTED	SEPTEMBER Actual									
TOTAL SALARIES	691,375	(1,964)	(7,048)	682,363	21,083.57	70,132.55	48,992.84	48,544.16	46,915.95	42,926.29	42,568.52	64,828.93	44,143.76	47,982.41	27,390.65	27,390.65	15,064.86	547,965.14	134,397.86	80.30%	547,965.14	134,397.86				
FICA/MEDICARE	52,609	638	0	53,247	1,612.89	5,365.14	3,724.34	3,713.63	3,589.07	3,298.58	3,256.49	4,959.41	3,377.00	11,351.00	2,095.38	2,095.38	1,152.46	49,590.79	3,656.12	93.13%	49,590.79	3,656.12				
RETIREMENT	81,904	627	0	82,532	2,511.05	8,352.79	5,798.28	5,781.61	5,587.69	5,135.44	5,069.91	7,721.13	5,257.52	4,373.09	3,262.23	3,262.23	1,794.22	63,907.19	77.43%	63,907.19	18,624.54					
HEALTH/LIFE/DIS	326,324	367	0	326,691	11,200.08	39,523.91	13,558.97	26,107.87	25,996.37	23,228.60	23,222.79	34,525.33	11,795.06	17,630.22	0.00	0.00	0.00	226,789.19	99,901.53	69.42%	226,789.19	99,901.53				
TOTAL FRINGE BENEFITS	460,836	1,633	0	462,469	15,324.03	53,241.83	23,081.59	35,603.11	35,173.13	31,662.62	31,549.19	47,205.87	20,429.58	33,354.31	5,357.61	5,357.61	2,946.69	340,287.17	122,182.28	73.58%	340,287.17	122,182.28				
TOTAL SALARY AND BENEFITS	1,521,211	(331)	(7,048)	1,444,832	36,407.60	123,374.38	72,074.43	84,147.27	82,089.08	74,588.91	74,117.71	112,034.80	64,573.34	81,336.72	32,748.26	32,748.26	18,011.54	888,252.30	256,580.15	77.59%	888,252.30	256,580.15				
TELEPHONE	5,601	0	0	5,601	409.32	0.20	179.73	804.48	408.66	396.44	0.10	38.26	1,408.02	629.02	0.00	0.00	0.00	4,274.23	1,326.77	76.31%	4,274.23	1,326.77				
CELLULAR PHONES	11,400	0	0	11,400	0.00	0.00	1,876.41	629.20	629.20	628.78	628.78	628.78	826.49	0.10	0.00	0.00	0.00	5,584.16	5,584.16	51.30%	5,584.16	5,584.16				
AIR CARDS	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00				
POSTAGE	500	0	0	500	9.00	1.05	0.00	137.79	517.56	14.38	108.93	4.95	147.80	0.00	0.00	0.00	0.00	941.46	(441.46)	188.29%	941.46	(441.46)				
PRINTING	1,000	0	0	1,000	190.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	810.00	810.00	19.00%	810.00	810.00				
TRAVEL	13,700	0	0	13,700	0.00	153.52	638.57	1,713.20	870.84	1,812.78	893.12	712.44	1,787.97	1,128.49	0.00	0.00	0.00	9,710.53	3,989.07	70.88%	9,710.53	3,989.07				
EDUCATIONAL MATERIALS	340	0	0	340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
OFFICE SUPPLIES	5,742	0	0	5,742	131.36	860.98	0.00	779.71	19.70	122.68	267.04	148.00	3,389.68	0.00	0.00	0.00	0.00	5,719.15	22.85	99.60%	5,719.15	22.85				
INFO. TECHNOLOGY	300	0	0	300	0.00	0.00	50.00	0.00	25.00	75.00	0.00</															

## C. Statistical Report Regarding Licensing Activities

Statistical Report for August 2023

	HOMES				CHILDREN'S CENTERS							
	FDCH		LFDCH		Preschool		B/A School		Exempt		Nonpublic	
Previous Months Totals	#	capacity	#	capacity	#	capacity	#	capacity	#	capacity	#	capacity
Monthly Activity	225	1612	25	300	248	22154	124	19441	4	242	8	381
1. Temporary Permits 1st Time TP	2	16			1	29					1	12
2. Capacity Change - current licenses New capacity began						78						
3. Closed - # with capacity	-1	-8			-3	-292	-1	-200				
4. Corrections - from previous reports Explain below*												-24
<b>Total Capacity</b>	<b>226</b>	<b>1620</b>	<b>25</b>	<b>300</b>	<b>247</b>	<b>21969</b>	<b>123</b>	<b>19241</b>	<b>4</b>	<b>242</b>	<b>9</b>	<b>369</b>

\*addition error from a previous report

Monthly Tally Sheet Summary	Homes	FDCH	LFDCH	CC		Infant Centers
Total Number	251	226	25	383		134
Total Capacity	1920	1620	300	41821		2627

<b>1. Licensing</b>						
a. Pre-licensing inspections	4			5		
b. - e. Inspections/ Re-checks	44			90	including	0 MS
f. TA/Consultation	1			12		
g. Unlicensed care investigations	8			0		
h. Children's Records (only)				0		
i. Renewal licenses issued	15			30		
<b>2. Enforcement</b>						
a. Complaints	3			9		
b. Fines administered	0			10		
c. Conferences	0			1		
d. Intent to deny/suspend/revoke	0			0		
e. - f. Hearings	0			0		
<b>3. Training Presented</b>						
a. Number of trainings	1			3		
b. Number of hours	4			7		
<b>4. Training Taken</b>						
a. Number of trainings	0			0		
b. Number of hours	0			0		
<b>5. Health Inspections</b>						
a. Food				66		

## D. Compliance Reports

### 1. Children's Centers Fine Report

Provider	Fine Class	Reason	Date of Fine	Fine Amount	Amt Paid	Date Paid
R'Club ELA ASI	3	Records	7/7/2023	\$30.00	\$30.00	7/14/2023
Walsingham Wee SCH	2	Facility Records	7/7/2023	\$50.00	\$50.00	7/21/2023
Bayfront Child Development	1	Child Discipline	7/20/2023	\$500.00	\$500.00	8/8/2023
Bayfront Child Development	1	Reporting Child Abuse and Neglect	7/20/2023	\$500.00	\$500.00	8/8/2023
Wonder Kidz Academy, LLC	2	Safety Health and Sanitation	7/21/2023	\$50.00	\$50.00	7/28/2023
Primrose School of Oldsmar	3	Personnel/Educ/Credentials	7/26/2023	\$30.00	\$30.00	8/8/2023
Primrose School of Oldsmar	3	Personnel/Training	7/26/2023	\$30.00	\$30.00	8/8/2023
KC 1046	3	Personnel/Att. Of Good Mor.	7/27/2023	\$25.00	\$25.00	8/3/2023
KC 1046	2	Phy. Env. Outdoor Equip.	7/27/2023	\$50.00	\$50.00	8/3/2023
KC 1046	3	Records/Enr. Inf.	7/27/2023	\$760.00	\$760.00	8/3/2023
KC 1046	3	Personnel/Emp. His. Check	7/27/2023	\$25.00	\$25.00	8/3/2023
North Bay Church Christian Academy	2	Supervision/Adult-Child Ratio	8/2/2023	\$50.00	\$50.00	8/11/2023
KinderCare 531	3	Personnel/Educ/Credentials	8/2/2023	\$30.00	\$30.00	8/3/2023
Romper Room	3	Personnel/Training	8/18/2023	\$25.00	\$25.00	8/21/2023
Romper Room	3	Personnel/Beginning Training	8/18/2023	\$25.00	\$25.00	8/21/2023
Romper Room	2	Personnel/Background Screening	8/18/2023	\$50.00	\$50.00	8/21/2023
KinderCare 1046	3	Personnel (Ack. Form)	8/24/2023	\$25.00	\$25.00	8/24/2023
KinderCare 1046	3	Personnel (Proof of Educ.)	8/24/2023	\$25.00	\$25.00	8/24/2023
KinderCare 1046	2	Physical Env(Diaper Area)	8/24/2023	\$50.00	\$50.00	8/24/2023
Fundamentals ELC	2	Daily Attendance(transitions)	8/28/2023	\$50.00	\$50.00	9/1/2023
St. Paul Ext. Day Prog	2	Personnel (No SMIC)	8/21/2023	\$50.00	\$50.00	9/6/2023

### 2. Family Child Care Homes Fine Report

Provider	Fine Class	Reason	Date of Fine	Fine Amount	Amt Paid	Date Paid
Gwen Hearn-Brown	3	<b>Enrollment Information:</b> The enrollment form provider did not include all required information.	7/11/2023	\$30	\$30	7/11/2023
Gwen Hearn-Brown	3	<b>Flu Brochure:</b> The provider did not supply parents with information detailing the causes, symptoms, and transmission of the Flu in 2022.	7/11/2023	\$25	\$25	7/11/2023
Ibtsam Issa	3	<b>Immunizations:</b> The immunizations record was no longer current for the children enrolled.	7/21/2023	\$30	\$30	7/21/2023

### 3. 100% Compliant Inspections in Children's Centers

June	July	August
My Friends Learning Center	Palm Harbor Creative Learning Aca.	Ross Norton Recreation Center
Tomorrows Child	Leap Forward	Southwest Preschool
The Learning Experience CLW	Gingerbread Carillon	New Beginnings Preschool
The Sprout Aca. STP	R'Club ELA 94 <sup>th</sup> Ave.	R'Club 74 <sup>th</sup> Street
Holy Family ECC	Leap of Faith 2	St. Petersburg Primary Prep
R'Club Nina Harris	Discovery Learning Center	R'Club Skyview
STP Prep	Little Learning Preschool	Bright Discoveries for Early Learning
Truth & Life	Learning Adventures Preschool	Happy Days Academy LLC
Angels at Play	The Sprout Academy Montessori	Green Acres Childcare
Starling #1	Little People's Place	Walter Fuller Recreation Center
Seminole United Methodist Academy	Safety Harbor Little School-Magnolia Campus	Lew Williams Center for Early Learning
Creative Learning		YMCA Highland Lakes
Paul R. Hortin Child Development Center		Union Academy Family Center
		Dunedin Academy
		Robert's Recreation Center
		Teenage Parenting Program-PTEC
		Abundance Childcare
		Write Start
		Willis S. Johns Recreation Center
		YMCA Lynch
		Canguros
		Mattie Williams NFC

#### 4. 100% Compliant Inspections in Family Child Care Homes

June	July	August
Laurie Murphy	Carrie Roundtree-Sanders	Robin Vasil
Lisa Marie Cristoph	Veronica Ross	Stephanie Martin
Bonnie Adams	Gwendolyn Watson	Laura Homzak
Juleana Francis	Kimberly Boykins	Patricia Powell
Dorinda Tucker	Barbara Edwards	.Velma Monday
Cindy Barnes	Christine Phillips	Gwen Roberts
Waleska Jimenez	Talisha Ghansiam	Irish Smith
Odalys Tamayo	Christine Lawson	Amanda Wade
Donna Johnson	Keionde Thompson	Mara De La Torre
Lynda Johnson	Maria Le Gare	Esther C. Santana
Felicia Mills	Elysia Huff	Jenny Rockey
Deloris Smith*	Penny Naples	Kristina Booker-Deveny
Odalys Cintra	Tabree Fort	Barbara Smith
Sheila Beardsley	Imaani Bilal	Kellie Smith
Deborah Hamilton	Laurae Evans	Maria Piatt
Deborah Fleck	Amber Easterday	Deb Mimault
Dolores Givens	Althalia Pennington	Diana Luna
Donna Owens	Karen Cuatt	Betty Brown
Jeanette Mann	Alexis Dunbar	Zoraya Pacheco
Diane Pinta	Cieria McNair	Luisa Collins
	Sheronica Stubbs	Ladasha Holcombe
	Beatriz Reyes	LaWanda Brown
*Inactive Status	Shendoria Middlebrooks	Mary Carrillo
	Grisel Miranda-Vazques	Isabel Vera
	Linda Marchica	Barbara Streeter
	Andrea Gast	Tammy Desaulniers
	Susan Fernandez	

#### 5. Closed Child Care Centers and Family Child Care Homes report

##### Center Closures

Center Name	Date Closed	Reason	Capacity
Graydi NFC	7/28/23	Operator Decision	42
Dunedin YMCA	7/28/23	Operator Decision	100
North East Park Preschool	8/9/23	Operator Decision	189
The Learning Tree Center of Education LLC	8/11/23	Operator Decision	85
St Raphael's Preschool Aftercare	8/14/23	Operator Decision	18
YMCA of St Pete – Central Campus	8/28/23	Operator Decision	200

##### Homes Closed

Name	Date Closed	Reason	Capacity
Cheyenne Melton	7/13/23	Personal Reasons	6
Mary Ann Archuleta	8/10/23	Personal Reasons	8

## **VI. Public Comment**

The Pinellas County License Board welcomes input from Pinellas County citizens. Persons are advised that if they decide to appeal any decision made at this meeting/hearing, they will need a record of the proceedings, and, for such purpose, they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Please see Policy for Recording Meetings on Page 2.

## **VII. Staff Anniversaries – 2<sup>nd</sup> Quarter**

### **2023 Staff Anniversaries (3rd Quarter)**

#### **July**

Chris Grybauskas – 14 years

Michelle Leland – 8 years

#### **August**

Maria Villarreal – 18 years

Hope Williams – 17 years

#### **September**

## **VIII. Upcoming 2023 Meeting Dates**

- Wednesday, December 13<sup>th</sup> at 1:30pm

## **IX. Adjournment**



# Proposal to Provide: Financial Audit Services

## Pinellas County Licensing Board

September 13, 2023

 **Thomas Howell  
Ferguson P.A.**

*Certified Public Accountants*

### Engagement Shareholder

---

**Allison Harrell, CPA**  
Shareholder, Assurance Services

Thomas Howell Ferguson P.A. CPAs  
2615 Centennial Blvd., Ste. 200  
Tallahassee, Florida 32308  
(D) 850.521.3165 | (P) 850.668.8100  
aharrell@thf-cpa.com | www.thf.cpa

Tallahassee

Tampa

Panama City

Bainbridge

# Table of Contents

<b>Content by Section</b>	<b>Page</b>
<b>Cover Letter</b>	<b>1</b>
<b>Firm Overview</b>	<b>3</b>
<b>Engagement Team</b>	<b>16</b>
<b>Fee Proposal</b>	<b>21</b>

September 13, 2023

Pinellas County Licensing Board

Thomas Howell Ferguson CPAs, the primary contractor, and Law, Redd, Crona & Munroe, P.A., the subcontractor (collectively, the Firm), are extremely pleased to submit our proposal to conduct the annual audit for the Pinellas County Licensing Board (PCLB). PCLB is a valued client, and you can be assured that the engagement will continue to command immediate attention and priority service from the Firm.

Our Firm is committed to quality and our profession. We are a member of the American Institute of Certified Public Accountants (AICPA) Government Audit Quality Center (GAQC), a resource developed for government auditors to stay ahead of industry trends, audit risk, and regulatory compliance requirements. One of our engagement shareholders recently served on the GAQC Executive Committee. Membership in this committee requires enhanced educational and quality control programs that directly benefit our clients. In addition to the GAQC, our professionals are involved in various leadership roles with the Florida Institute of Certified Public Accountants (FICPA) and the AICPA that keep us in front of industry trends likely to impact our profession and our clients. We also serve as speakers for numerous government organizations, such as the Florida Government Finance Officers Association, the Institute of Internal Auditors, and the Association for Government Accountants. Serving as speakers helps us stay current on changes to government accounting and auditing standards, internal control trends, information technology risks, and other issues that impact our government clients.

Our Firm's size and depth of resources allow us to simultaneously serve numerous significantly sized clients without sacrificing responsive and specialized services. As identified in our proposal, we currently provide audit services to various government entities and multiple large not-for-profit and quasi-governmental entities. Those engagements range from several hundred to several thousand hours annually and involve evaluating complex internal control systems, issuing financial statements in accordance with Government Auditing Standards, and complying with Uniform Grant Guidance. Our combined governmental services team brings significant experience to PCLB and has the depth of resources to devote a specialized team of professionals to its audit.

Through our tenure as the PCLB's auditors, we have developed a very knowledgeable team of professionals of your organization's operations, control systems, IT functions, and compliance requirements. As our team has gained experience and tenure, they have been promoted to new levels of responsibility and assigned new roles in the engagement. This rotation of the team responsibilities has effectively brought a fresh look to the audit approach and the related risk assessments on a regular basis. Our team's depth, extensive experience with government entities, intricate knowledge of PCLB, and professional leadership make us the most qualified Firm to serve you.

September 13, 2023

Pinellas County Licensing Board

This assignment requires technical expertise and seasoned experience on the part of those who serve you. We have both. More importantly, we have the resources, energy, ingenuity, creativity, and, most of all, the commitment to accomplish the engagement objectives in the timeframe set forth in your SOW.

We thank you for considering our firm and look forward to continuing our professional relationship with you. Our team is committed to exceeding your expectations for service while earning your trust and confidence. The information provided in our proposal is confidential, and we respectfully request that you not share our proposal with any individuals or organizations who are not involved in the selection process. I am authorized to make representations for and bind the proposer, Thomas Howell Ferguson P.A. CPAs. If you should need additional information, please do not hesitate to contact me at (850) 668-8100 or by email at [aharrell@thf-cpa.com](mailto:aharrell@thf-cpa.com).

Sincerely,



Allison Harrell, CPA  
Shareholder, Assurance Services

## Firm

- ▶ **Company Name:**  
Thomas Howell Ferguson CPAs
- ▶ **Corporate Headquarters:**  
2615 Centennial Boulevard, Suite 200  
Tallahassee, FL 32308  
  
Phone: 850.668.8100  
Fax: 850.668.8199  
Website: [www.thf.cpa](http://www.thf.cpa)
- ▶ **Additional Office Locations:**  
Bainbridge, GA  
Panama City, FL  
Tampa, FL
- ▶ **Office Performing the Work:**  
Tampa, FL

## Overview

- ▶ **Engagement Shareholder:**  
Allison Harrell, CPA  
Shareholder, Assurance Services  
2615 Centennial Boulevard, Suite 200  
Tallahassee, FL 32308  
  
P: 850.668.8100  
D: 850.521.3165  
Email: [aharrell@thf-cpa.com](mailto:aharrell@thf-cpa.com)
- ▶ **THF is a Florida S Corporation, established on July 1, 1993.**
- ▶ **THF is owned by 12 shareholders.**
- ▶ **Federal Employer Identification Number:**  
59-3186310

"We Make An Impact  
In Everything We  
Do."

## Our Mission

"We make an impact in everything we do, providing the highest level of personal and professional service using seasoned judgment, creativity, and responsiveness."

**Inside Public Accounting**

**Best of the Best  
Accounting Firms**

**170th**

**Largest Accounting  
Firm in the Nation**

**Forbes**

**Recommended Tax and  
Accounting Firm**

## About Us

THF is headquartered in Tallahassee, Florida, with additional office locations in Tampa (FL), Panama City (FL), and Bainbridge (GA). Since our inception, we have created a culture that focuses on providing the expertise and resources of a national firm with the client service of a local firm. This has helped us grow to more than 150 team members since 1993.

## What We Do

THF's focus on industry specialization (not-for-profit, government, employee benefits, insurance, commercial, and wealth management) and our concentration of technical skills along functional lines (audit, tax, technology, accounting, consulting, and disaster and emergency management services) reflect the firm's commitment to building superior service capabilities. Our goal is to develop higher levels of knowledge and experience to deliver services seamlessly and in a cost-effective manner.

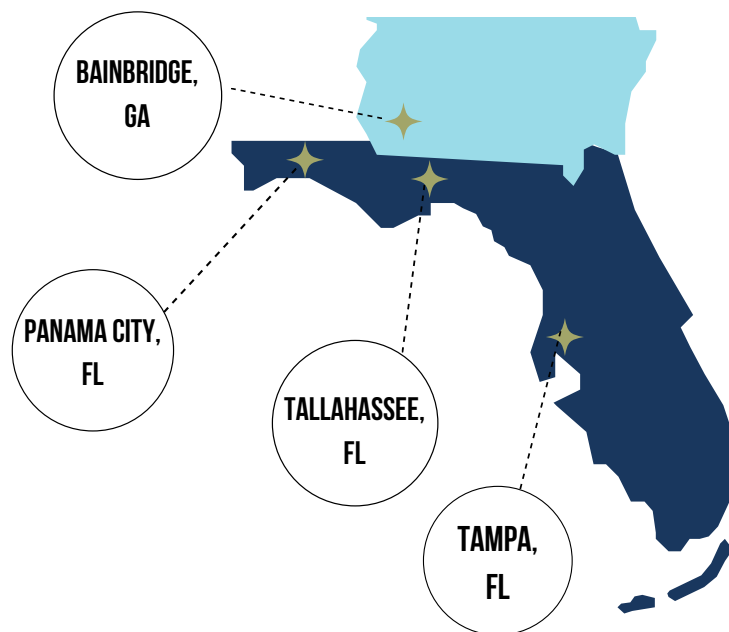
Each team member is a highly experienced professional in their particular area. The combination of their knowledge and their experience provides you with a well-rounded team of professionals focused on you.

# Range of Services

- Annual financial and compliance audits,
- Agreed-upon procedures,
- Reviews and compilations,
- Financial statement preparation,
- Financial and Technical training,
- Outsourced CFO and controller services,
- Information technology consulting,
- Operational reviews,
- Single audits,
- Healthcare claims audits,
- Disaster recovery and emergency management services,
- Compensation studies,
- Internal control studies,
- Employee benefit plan administration and fraud check-ups,
- Strategic planning,
- Tax consulting and tax check-ups,
- Tax preparation and unrelated business income planning,
- Political entity compliance services.

## Firm Overview

We are often asked what makes us different from our competitors. The answer is **our people**. We are a team of leaders in our profession, industry, and community. Our interaction with state and national leaders; our participation on committees, task forces, and boards; and our visibility through speaking engagements around the state expose us to ideas, trends, issues, and opportunities that will benefit you. We will complement our leadership with our commitment to quality and superior client service to bring lasting value to you.



# Firm Overview

---

## Subcontractor

In this proposal, we have combined the experience and resources of two accounting firms, which on a combined basis, provide an overwhelming amount of government and audit services in Leon and Pinellas counties. Thomas Howell Ferguson CPAs (THF) and Law, Redd, Crona, & Munroe, P.A. (LRCM). We have jointly assembled a client service team that will **provide continuity to the engagement, working knowledge of our community, and accessibility on an ongoing basis.**

## Law, Redd, Crona & Munroe, P.A.

Law, Redd, Crona & Munroe, P.A. (LRCM) has served Florida since 1978. LRCM provides accounting, auditing, tax, and consulting services to a wide range of clients, including State and Local governments, not-for-profit organizations, and private enterprises in various industries.

LRCM has dedicated substantial resources to its governmental practice. Services to municipalities, counties, special districts, and state agencies include:

- Annual financial and compliance audits
- Single audits
- Accounting services
- Annual reports to the Florida Department of Financial Services
- Policy and procedural manuals
- Comfort letters
- Cost/benefit analyses
- Cost allocation plans
- Agreed-upon procedures
- Assistance in preparing comprehensive annual financial reports for submission to the Government Finance Officers Association for a Certificate of Achievement

Our combined Firm makes a significant effort to participate in governmental, not-for-profit, and professional associations. Some of our partners and staff are or have been members of local not-for-profit boards of directors, the Florida Institute of Certified Public Accountants (FICPA) Board of Governors, Committee on Relations with State and Local Government, Governmental Finance Officers Association, Board of Trustees of the FICPA Health Benefit Trust, and the FICPA Educational Foundation, and others.

Members from THF and LRCM also participate in various community organizations. Our participation is a way to grow, share ideas, and give back to our community and profession.

# Firm Overview

---

## Peer Review and Quality Control Program

Control over the quality of our service is of paramount importance to us. Our various procedures will be important to you because they help assure a uniformly high standard of quality of service. Our system of quality control involves a partner independent from the details of the specific engagement but experienced in governmental reporting to inspect the financial statements and the audit file for compliance with professional auditing and reporting standards.

To further ensure audit quality, we are members of the American Institute of Certified Public Accountants (AICPA) Governmental Audit Quality Center (GAQC). As members of the GAQC, our CPA firms have committed to adhere to GAQC membership requirements designed to introduce additional quality control features to our practice and comply with increased educational expectations. We receive up-to-date information on various technical, legislative, and regulatory subjects that we then apply to your audit to help ensure that you are in compliance with the appropriate standards and changes in regulation.

Elevating our standing as companies known for their exacting standards that provide top-tier services brings us great pride. Our relentless dedication to maintaining the caliber of our services is of utmost significance, given its essential role in navigating the multifaceted challenges of the present-day business environment. Likewise, our diverse array of quality control protocols and policies hold substantial relevance for you, as they collectively foster a consistently exceptional standard of service quality.

THF and LRCM are members of the Private Companies Practice Section (PCPS) of the AICPA and the AICPA Government Audit Quality Center. A participating PCPS member must obtain an independent peer review of its quality control policies and procedures every three years to assess compliance with existing auditing standards. THF's most recent peer review, including governmental audits, was completed on September 2, 2022, with a peer review rating of *pass*. LRCM's most recent peer review, including governmental audits, was completed on August 14, 2020, with a peer review rating of *pass*. *This rating is the most favorable possible outcome for the peer review.* We pride ourselves on ensuring quality standards in all of our work. Copies of these peer reviews are on the following pages. Our firms also conduct an intensive internal quality control review of a sample of our engagements each year.

We recognize the importance of peer review and work hard to keep our pass rating, which has been in place since day one. This serves as our industry report card for the standards upheld by our profession and should serve as an essential point to consider for the audit committee. We pride ourselves on ensuring quality standards in all of our work. Copies of the external peer reviews can be found on the following pages.

Additionally, our firms conduct an intensive internal quality control review of a sample of our engagements each year, which includes a review of specific government engagements.

# Firm Overview

## Peer Review



**PRIDA, GUIDA & PEREZ, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS  
1106 N. FRANKLIN STREET  
TAMPA, FLORIDA 33602  
TELEPHONE: (813) 226-6091  
FAX: (813) 229-7754

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

August 14, 2020

To the Shareholders of Law, Redd, Crona & Monroe, P.A.  
And the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Law, Redd, Crona & Monroe, P.A. (the firm), in effect for the year ended March 31, 2020. 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](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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 a compliance audit under the Single Audit Act and audits of employee benefit plans.

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

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Law, Redd, Crona & Monroe, P.A. in effect for the year ended March 31, 2020 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*. Law, Redd, Crona & Monroe, P.A. has received a peer review rating of *pass*.

Prida Guida & Perez, P.A.

# Firm Overview

## Peer Review



**PRIDA, GUIDA & PEREZ, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS  
1106 N. FRANKLIN STREET  
TAMPA, FLORIDA 33602  
TELEPHONE: (813) 226-6091  
FAX: (813) 229-7754

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

September 2, 2022

To the Shareholders of Thomas Howell Ferguson, P.A.  
And the Peer Review Committee of the  
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Thomas Howell Ferguson, P.A. (the firm), in effect for the year end May 31, 2022. 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](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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 a compliance audit under the Single Audit Act, audits of employee benefit plans and examinations of service organizations (SOC 1 and SOC 2 engagements).

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

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Thomas Howell Ferguson, P.A. in effect for the year ended May 31, 2022, 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*. Thomas Howell Ferguson, P.A. has received a peer review rating of *pass*.

Prida Guida & Perez, P.A.

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

# Experience

---

## The Value of an Experienced Firm

The most effective audit, at the most reasonable cost (directly and indirectly), will involve a firm with the most experience with PCLB. Of course, knowledge alone does not create a quality audit. A quality audit results from a firm that possesses the following characteristics:

- An established and proven system of quality control over its audit practice
- A demonstrated ability to evaluate engagement risks and apply the resulting risk assessments to the audit plan
- A commitment toward being leaders in the industry and staying ahead of the changes in auditing, reporting, and legislative issues impacting its governmental clients
- Professional staff with extensive experience in the government industry that is available to you during the audit and throughout the year

*"We believe in not only knowing the technical side of accounting for not-for-profits but also being leaders in the industry."*

A quality audit also results from the people and systems in place at the client level. Some of the critical client components contributing to a quality audit include the following:

- An active and engaged audit committee dedicated to developing and maintaining adequate internal control systems
- A governance structure dedicated to providing resources for its staff that allows the achievement of effective communication and control processes associated with financial reporting and compliance
- A knowledgeable and experienced management team that sets an appropriate tone for the organization and can take responsibility for your financial systems and reports

We have worked well with PCLB because your organization and our firms possess the characteristics to achieve a quality audit. Our Firm takes the audit process very seriously and strives each year to improve it. Over the past few years, we have worked with you to improve the audit process' efficiency and focus our attention on issues that have audit, compliance, or financial reporting implications. We do not spend your time or our effort in areas of low risk and minor importance.

A firm that performs its audits with integrity, in accordance with professional standards, and in a client environment with a robust system of controls and governance will provide a quality audit. We want to be that firm for you.

On the following page, we have addressed in more detail our credentials to provide a quality audit. We hope the information provided will demonstrate our integrity in our audit's performance and our approach to serving our clients.

# Experience

---

## **The Value of an Experienced Firm (continued)**

### **1) We have demonstrated our ability to evaluate engagement risks and apply the resulting risk assessments to our audit plan.**

Risk assessments involve input from many sources, including internal control, fraud, and inherent risk. We continually challenge our audit approach and the risks associated with the engagement.

High-level personnel, including partners and managers, are directly involved in the risk assessment process. These individuals personally interview all appropriate levels of management, including finance personnel, budget personnel, administration, Audit Committee members, risk assessment personnel, and many others. The results of those interviews are incorporated into our audit plan and control testing. Noted weaknesses are added to our report on internal control. We take this part of the engagement very seriously and will modify our approach to the audit in whatever way our risk assessments indicate is necessary.

### **2) We are leaders in the industry and stay ahead of the changes in auditing, reporting, and legislative issues impacting our not-for-profit clients.**

Our personnel are visible leaders in the industry. We regularly speak at statewide and local events for organizations such as the Florida Institute of CPAs.

We also assume leadership roles in those professional organizations and are involved in the governmental industry's legislative, accounting, and compliance issues. This experience provides us with firsthand knowledge of the potential problems impacting our clients and allows us plenty of time to develop appropriate and proactive strategies. Our visionary leadership will be necessary to you over the next several years as FASB issues many new standards, some of which will become effective during this next contract period.

### **3) Our professionals have extensive experience available to you during the audit and throughout the year.**

We are dedicated to educating ourselves and our clients. Our professionals come from diverse backgrounds and bring unique skills to every engagement. If we lose a member of our engagement team due to attrition or other real-life situations. We have many other qualified and experienced professionals ready to join the audit team.

We expect our clients to push us to a higher level of quality, just as we push them to improve and challenge their systems of control and accounting processes to produce accurate financial results.

# Experience

As shown below, we have performed **audit, examination, compliance, and/or accounting services** engagements for these state, local, and quasi-governmental agencies. Contact names and addresses can be provided upon request.

State Governments	Quasi-Governmental Organizations
<ul style="list-style-type: none"> <li>• FL Agency for Health Care Administration</li> <li>• FL Commission for the Transportation Disadvantaged</li> <li>• FL Dept. of Agriculture and Consumer Services</li> <li>• FL Department of Children and Families</li> <li>• FL Department of Corrections</li> <li>• FL Department of Economic Opportunity</li> <li>• FL Department of Education</li> <li>• FL Department of Elder Affairs</li> <li>• FL Department of Environmental Protection</li> <li>• FL Department of Financial Services</li> <li>• <b>FL Department of Health</b></li> <li>• FL Department of Juvenile Justice</li> <li>• FL Department of Law Enforcement</li> <li>• FL Department of Legal Affairs</li> <li>• FL Department of Management Services</li> <li>• FL Department of Revenue</li> <li>• FL Department of Transportation</li> <li>• FL Division of Emergency Management</li> <li>• FL Fish and Wildlife Conservation Commission</li> <li>• FL National Guard</li> <li>• FL Transportation Commission</li> <li>• Florida Lottery</li> <li>• Joint Legislative Auditing Committee</li> <li>• Office of Program Policy Analysis and Government Accountability</li> <li>• The Florida Auditor General</li> </ul>	<ul style="list-style-type: none"> <li>• Citizen's Insurance Corporation</li> <li>• FL Commission on Community Service (Volunteer FL)</li> <li>• FL Education Foundation</li> <li>• FL Endowment Foundation for Vocational</li> <li>• FL Local Government Finance Commission</li> <li>• FL Local Government Investment Trust</li> <li>• FL Housing Finance Corporation</li> <li>• FL Insurance Guaranty Association, Inc.</li> <li>• FL Self Insurers Guaranty Association, Inc.</li> <li>• FL State Parks Foundation</li> <li>• FL State University Department of Intercollegiate Athletics</li> <li>• FL Workers Compensation Insurance Guaranty Association</li> <li>• FL Workers Compensation Joint Underwriting Association</li> <li>• Friends of the FL State Forests</li> <li>• Higher Educational Facilities Financing Authority</li> <li>• Leon County Educational Facilities Authority</li> <li>• NICA - FL Birth-Related Neurological Injury Compensation Plan</li> <li>• Spaceport FL Authority</li> <li>• Donald L. Tucker Civic Center (FSU)</li> <li>• Sunshine State Governmental Financing Commission</li> </ul>
Cities, Counties, & Special Districts	Cities, Counties, & Special Districts
<ul style="list-style-type: none"> <li>• Bay District Schools</li> <li>• Blueprint Intergovernmental Agency</li> <li>• Capital Region Transportation Planning Agency</li> <li>• City of Miami, Florida</li> <li>• City of Midway, Florida</li> <li>• City of Quincy, Florida</li> <li>• City of Tallahassee, Florida</li> <li>• Consolidated Dispatch Agency</li> <li>• Dixie County</li> </ul>	<ul style="list-style-type: none"> <li>• Jefferson County</li> <li>• Lafayette County</li> <li>• Leon County</li> <li>• Leon County Research &amp; Development Authority</li> <li>• Leon County School Board</li> <li>• Madison County</li> <li>• Nassau County</li> <li>• <b>Pinellas County License Board</b></li> <li>• Sarasota County</li> </ul>

# Experience

---

## Relevant Experience

We have experience serving the following numbers and types of clients that are similar and relevant to you.

**16 Quasi-Governmental Organizations** - These not-for-profit organizations are typically created by statute and are a component unit of the State or another government agency. Many of these organizations are 501(c)(3) entities but utilize fund accounting practices and prepare financial statements following Government Accounting Standards. These organizations vary widely in size and structure. Eleven of these organizations are direct-support organizations.

**29 Trade or Professional Associations** - THF provides audit, review, tax, and consulting services for these organizations on an annual basis. Many of these clients are multi-tier entity structures, including educational foundations, political organizations, and for-profit subsidiaries. These engagements range from 100 to 450 hours to perform and utilize three to six team members. Consulting services have included the facilitation of strategic planning, forensic accounting, executive compensation planning, employee benefits planning, tax studies, and internal control studies. These include 501(c)(6) and 501 (c)(5) organizations.

**51 Service/Charitable Organizations** - THF provides annual audit, review, compliance, tax, and consulting services. These engagements typically range from 50 to 400 hours, utilizing two to five team members. Many of these engagements include compliance auditing under the Florida Single Audit Act and the Uniform Grant Guidance. These include 501(c)(3) organizations.

**13 State Agencies** - Including the Florida Department of Economic Opportunity, the Florida Agency for Health Care Administration, the Florida Commission for Transportation Disadvantaged, the Florida Division of Emergency Management, the Florida Department of Education, the Florida Department of Financial Services, and the Florida Lottery. These entities range in revenue size and resources.

**Nationwide Experience** - Our not-for-profit and government services team has been expanded to include the experience of firms within our alliances. These memberships, along with our active leadership and participation in these organizations, provide us with access to subject matter experts throughout the country who serve thousands of not-for-profit organizations and governments of all sizes and structures. We are actively engaged in industry and department roundtables in each organization, which has helped us identify best practices and trends that can directly benefit our clients. If you have an issue that we can't address, we can access numerous resources through these alliances to bring a resolution to that issue.

# Experience

---

## Our Industry Leadership

To be a leader in an industry requires more than just a working knowledge of accounting and reporting issues. It requires leadership within the industry itself. Both firms maintain direct communication with several government agencies, including, but not limited to, the Auditor General, Department of Financial Services, Attorney General, Department of Community Affairs, Department of Environmental Protection, Department of Health, Department of Children and Families, and Department of Revenue. With the large number and variety of state and local governmental clients we serve, we are in constant communication with these agencies in order to stay abreast of current developments and interpretations of auditing requirements.

In addition, our professionals have developed essential working relationships with key leaders within the Florida Auditor General's Office, the government section of the FICPA, the Florida Government Finance Officers Association (FGFOA), and other organizations such as the Independent Government Auditors Association of Florida (IGAFA). Active leadership within these organizations allows us hands-on experience dealing with significant issues as they develop and take a proactive role in planning for their effects.

Our involvement in professional organizations and our interaction with state agencies have created leadership opportunities that benefit our clients and team. We have served on task forces for the auditor general regarding auditor selection, which the legislature considered again in its government accountability bills. We participate on legislative policy committees, putting us on the front line for many legislative issues impacting local governments. We evaluate and respond to exposure drafts for accounting and auditing standards, which helps us better understand the background and purpose of those changes. At the management level, many of our professionals serve as speakers for government and non-government organizations. Topics range from cyber security to fraud risk to yellow-book updates. These activities make us better professionals and more valuable resources to our clients.

As new or changing standards, issues, guidelines, and regulations develop in the governmental sector, you can be assured that both firms are aware of the potential effects for PCLB. We will take every action to keep you aware of ongoing changes in governmental auditing standards.

# Experience

---

Significant public sector engagements performed by the Firm during the past five years are as follows:

## Florida Agency for Health Care Administration

**Date:** 2015 - Present

**Services Performed:** Annual performance audits and management consulting services.

**Engagement Firm:** THF

**Client Contact:** Brian Meyer, Finance Administrator - 850.412.4017

---

## Osceola County Tax Collector

**Date:** 2012 - Present

**Services Performed:** Annual Audit of special-purpose financial statements.

**Engagement Firm:** LRCM

**Client Contact:** Bruce Vickers, Tax Collector - 407.742.4000

---

## Florida Developmental Disabilities Council, Inc.

**Date:** 2011 - Present

**Services Performed:** Annual financial audit and single audit of State and Federal grants.

**Engagement Firm:** LRCM

**Client Contact:** Lisa Taylor, Chief Financial Officer - 850.488.4180

---

## Leon County, Florida

**Date:** 1997 - Present

**Services Performed:** Annual financial and compliance audit, single audit of local, State, and Federal grants.

**Engagement Firm:** THF & LRCM

**Client Contact:**

Ken Kent, Interim Finance Director, Clerk of Circuit Court - 850.577.4000

## Engagement Team

---

We are extremely proud of the outstanding professionals we have assembled for this engagement. Our team brings many years of relevant governmental experience, technical skills, knowledge, authority, dedication, and the commitment you need from your business advisors.

As a matter of policy, we do not rotate personnel on engagements. Once an assignment is made, we endeavor to maintain the continuity of the audit team. Responsibilities and personnel changes occur because of promotions, attrition, and other personal situations. For example, a Senior Accountant assigned to the engagement this year may be promoted and become a manager in the engagement in the future. In the event a personnel change is necessary, you can be assured that an equally qualified and capable individual will be assigned to your engagement, subject to your approval. If requested, qualifications of replacement personnel will be furnished to you prior to beginning the audit.

*The resumes of members of your engagement team are on the following pages.*

### **Educational and Professional Development**

In an age of rapid technological and environmental change and increasing specialization, the need for continuing education among business professionals is paramount. Our commitment to continuing education helps our professionals provide the highest quality service to our clients.

Both firms require each professional, including partners, to participate in a minimum of 80 hours of formal continuing education programs over a two-year period, which includes a minimum of 24 hours in subjects directly related to government auditing. Many of our professionals exceed these requirements. The consultants assigned to serve you also meet the continuing education requirements related to the government environment and governmental auditing or their particular areas of specialization as required by Florida Statutes and Government Auditing Standards.



### Licenses/Certifications

- Certified Public Accountant

### Education

- Bachelor of Science, Accounting
  - Florida State University
- Masters of Accountancy, Assurance Services
  - Florida State University

### Experience

- Years of Experience: 21

## Experience

Since 2002, Allison has been providing assurance services. Industries include governmental, not-for-profit, and for-profit entities. The range of services provided includes financial statement and compliance audits, internal control studies, forensic audits, agreed-upon procedures, and financial reviews.

- Responsibilities consist of planning, fieldwork, and report preparation in the areas of financial and compliance audits.
- Experience with Uniform Grant Guidance.
- Additional experience with operational audits of state agencies and certain local governments while employed with the State of Florida Auditor General.

## Organizations / Affiliations

- Member of the American Institute of Certified Public Accountants (AICPA)
  - Past Member, Governmental Audit Quality Center Executive Committee
  - Past Member, Not-for-Profit Expert Panel
  - Past Chair, E.D.G.E. Conference Planning Committee
  - Past Young CPA Task Force
  - Inaugural Member, Leadership Academy
- Member of the Florida Institute of Certified Public Accountants (FICPA)
  - Past Committee on Nominations
  - Past Vice Chair, Young CPA Committee
  - Past Membership Committee
  - Past Member, Membership Task Force
  - Past Young CPA Committee
- Member, Florida Governmental Finance Officers Association (FGFOA)
- Member, Florida Society of Association Executives (FSAE)
- Past Member, Access Tallahassee
- Leadership Tallahassee, Class XXVII
- Member, Florida State University, Professional Accounting Advisory Board

## Community Activities

- Board of Directors, Greater Tallahassee Chamber of Commerce
- Board of Directors, Tree House of Tallahassee
  - Past President of the Board
  - Past Treasurer of the Board
- Board of Directors, Tallahassee Memorial HealthCare
- Board of Governors, Vice President, Governors Club
- Board of Directors, Treasurer, Buckhead Homeowner's Association
- Past North Florida Outreach Fellow, The Jim Moran Institute of Global Entrepreneurship
- Board Member, Leon County Community Board, Capital City Bank
- Past Board of Directors, 2-1-1 Big Bend
  - Past Chair of the Board
  - Past Treasurer of the Board
- Heart Walk Team Captain, American Heart Association, 2005 and 2006

## Awards & Honors

- 2016 Leadership Pacesetter Nominee, Leadership Tallahassee
- 2016 Rock Star Award Nominee, Women Who Mean Business Awards, Tallahassee Woman Magazine
- 2016 "25 Women You Need to Know," Tallahassee Democrat
- 2014 FICPA Women to Watch Emerging Leader Award Recipient
- 2014 Golden A.C.E. Award, Finance Category, Tallahassee Network of Young Professionals
- 2013 Top 26 under 36, FICPA CPA Today Magazine
- 2009 Top 40 Under 40, CPA Technology Advisor Magazine



## Licenses/Certifications

- Certified Public Accountant

## Education

- Bachelor of Science, Accounting
  - Florida State University
- Bachelor of Science, Finance
  - Florida State University

## Experience

- Years of Experience: 21

## Experience

Dana has over twenty years of experience in public accounting, providing auditing and consulting services to government, not-for-profit, and commercial entities.

- She has significant experience with Government Auditing Standards, including compliance monitoring and single audit testing and reporting.
- Her primary responsibilities include client communication, engagement planning, internal control, fraud risk assessment, report preparation, issue resolution, and staff supervision and review.

## Organizations/Affiliations

- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
  - Women in Leadership Committee
- Member of the Florida Government Finance Officers Association-Big Bend Chapter



### Licenses/Certifications

- American Institute of Certified Public Accounts' Advanced Single Audit Certificate
- Certified Public Accountant

### Education

- **Bachelor of Science, Accounting**
  - Florida State University
- **Bachelor of Science, Finance**
  - Florida State University

### Organizations/Affiliations

- Member, Florida Institute of Certified Public Accountants
- Member, American Institute of Certified Public Accounts

### Experience

- Years of Experience: 10

### Experience

Since 2013, Taylor has been providing assurance services. Taylor has significant experience in preparing financial statements for entities that operate and report under the Generally Accepted Accounting Principles (GAAP) as promulgated by Governmental Accounting Standards Board (GASB)

- Experience identifying areas of noncompliance with Florida State Statutes and Florida Administrative Code. Formally communicated such areas of non-compliance. Recommended actions that would result in resolution.
- Significant experience in preparing financial statements for entities who operate and report under the current financial resources' measurement focus and modified accrual basis of accounting and entities who operate under the economic resources' measurement focus and full accrual basis of accounting.
- Team leader for audits and examinations for state and local governmental entities with multiple funds and varying methods of accounting in accordance with GASB.
- Experienced in state compliance related to Medicaid.
- Team leader for compliance monitoring procedures for state agencies.
- Led a team segment for forensic accounting procedures to investigate improper and fraudulent invoicing to state agencies by non-state entities for grant and single audit related expenditures.

### Organizations/ Affiliations

- Member, Florida Institute of Certified Public Accountants
- Member, American Institute of Certified Public Accountants



### Licenses/Certifications

- Certified Public Accountant
  - Florida License Number: AC50880

### Education

- Bachelor of Science, Accounting, Summa Cum Laude
  - Florida State University
- Bachelor of Science, Management (MIS)
  - Florida State University

### Experience

- Years of Experience: 35

### Experience

James has over 35 years of professional experience and has been with LRCM for over five years. His responsibilities include planning, internal control testing, compliance testing with Federal and State single audit requirements, fieldwork, report preparation and supervision, and staff review on audit engagements. Prior to joining LRCM, James' work experience comprised various senior positions in banking and finance. These areas included:

- Corporate banking at large Southeast regional banks
- U.S. Small Business Administration Program lending
- CFO in a large data company
- CEO and Owner of a business consulting company

### Organizations/Affiliations

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

## Fee Proposal

We look forward to continuing a relationship with you that is both professionally satisfying and makes sound business sense. A mutually satisfying relationship must be grounded in a good value for you and a fair fee for us. We are confident that you will find that the value of a relationship with us will exceed the cost of the engagement fees many times over.

In developing our proposed fee for you, we considered many factors, such as the time of year services are provided and our desire to serve and include you as one of our valued clients. We believe our proposed fee reflects these considerations. ***If our fee estimate is not within your expectations, we would appreciate the opportunity to discuss the assumptions used in developing our fee in relation to your expectations.***

Our fees will be based on hours worked by the various levels of personnel, at rates applicable to each, plus out-of-pocket expenses (if necessary) and administrative and technology fees, which are billed at \$15 per hour. Our fees are billed monthly as incurred. Our fees for services are as follows:

Services (Fiscal Year: Oct 1, 2022 - Sept 30, 2023)	Fee
<b>Financial Statement Audit</b>	<b>\$23,250</b>

Our proposed fees are based on the following assumptions:

- The overall condition of your financial and accounting records is satisfactory, and adjusting journal entries is minimal.
- No significant changes in operations.
- Audit fieldwork will be performed in the October/November timeframe.
- We will receive support from your accounting personnel necessary for preparing requested schedules and other supporting documentation before we commence fieldwork.
- Requests made for additional items during fieldwork will be turned around in 24 hours or less when possible.
- Cost allocation methodologies are supported by sufficient documentation.
- There will not be a need for substantial research of unforeseen technical issues or new accounting or audit pronouncements for us to complete our audit.
- Audit work and the Board meeting presentation can be performed remotely.

If there are changes in the scope of services or circumstances, we will discuss the issues with you before incurring additional time and fees. Because it is our philosophy that many time-consuming issues at year-end could be resolved or avoided by brief phone calls or questions throughout the year, we encourage our clients to call with questions regarding accounting, tax, or operational matters as they occur. **We will not bill you for standard inquiries or questions throughout the year.** These inquiries and questions are included in the above fee. If the answer to your question requires research or significant time by our professional staff, we will let you know upfront.