

September 11, 2024

Members of the Board
Pinellas County License Board
8751 Ulmerton Road, Suite 2000
Largo, Florida 33771

To the Board of Directors:

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of the Pinellas County License Board (the Board), which comprise the governmental activities and general fund as of, and for the year ended September 30, 2024, which collectively comprise the basic financial statements. We will also report on whether supplementary information is fairly stated in all material respects in relation to the financial statements as a whole. We will also perform certain limited procedures on required supplementary information (RSI) but will not express an opinion or provide assurance on RSI. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter (Engagement Letter).

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards* issued by the Comptroller General of the United States (GAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.

The Responsibilities of the Auditor

We will conduct our audit in accordance with GAAS and GAS. Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS and GAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the entity and its environment, the applicable financial reporting framework, and the entity's system of internal control, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Consider the entity's system of internal control in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Board's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will communicate to the Board of Directors (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

Our report on internal control over financial reporting will include any significant deficiencies and material weaknesses in internal control over financial reporting which we become aware as a result of obtaining an understanding of internal control consistent with requirements of the standards identified above. Our report on compliance and other matters will address compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements, consistent with requirements of the standards identified above.

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants (AICPA) and GAS.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the Board complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Board involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the Board received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

Management is responsible for the preparation of the required supplementary information (RSI) which accounting principles generally accepted in the United States of America (U.S. GAAP) require to be presented to supplement the basic financial statements. Management is also responsible for the preparation of the supplementary information presented in relation to the financial statements as a whole in accordance with U.S. GAAP. Management agrees to include the auditor's report on the supplementary information in any document that contains the supplementary information and will indicate that the auditor has reported on such supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

The Board of Directors is responsible for informing us of its views about the risks of fraud, waste or abuse within the Board, and its knowledge of any fraud, waste or abuse or suspected fraud, waste or abuse affecting the Board.

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP);
2. To evaluate subsequent events through the date the financial statements are issued. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. For report distribution; and
5. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
 - c. Additional information that we may request from management for the purpose of the audit; and
 - d. Unrestricted access to persons within the Board from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Reporting

We will issue a written report upon completion of our audit of the Board's financial statements. Our report will be addressed to the Board of Directors of the Board. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the Board's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

In addition to our report on the Board's financial statements, we will also issue a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with GAS.

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the Board's books and records. The Board will determine that all such data, if necessary, will be so reflected. Accordingly, the Board will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by Board personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Ms. Faith Bornoff, M.Ed., Executive Director. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Nonaudit Services

In connection with our audit, you have requested us to perform the following nonaudit services:

- a. Drafting the financial statements

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a nonaudit service to the Board, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other nonaudit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the nonaudit services to be performed. The Board has agreed that Ms. Faith Bornoff, M.Ed., Executive Director, possesses suitable skill, knowledge or experience and that the individual understands the nonaudit services to be performed and described above, sufficiently to oversee them. Accordingly, the management of the Board agrees to the following:

1. The Board has designated Ivy Thanh Huynh as a senior member of management who possesses suitable skill, knowledge and experience to oversee the services;
2. Ivy Thanh Huynh will assume all management responsibilities for subject matter and scope of the financial statement drafting services;
3. The Board will evaluate the adequacy and results of the services performed; and
4. The Board accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the Board's management or those charged with governance of the objectives of the nonaudit services, the services to be performed, the Board's acceptance of its responsibilities, the auditor's responsibilities and any limitations of the nonaudit services. We believe this Engagement Letter documents that understanding.

Other Relevant Information

In accordance with GAS, a copy of our most recent peer review report is enclosed for your information.

Fees and Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus out-of-pocket expenses and an additional charge of \$18 per hour to cover the cost of administrative expenses not separately billed. Calculated on this basis, our fee estimate for the audit services, including administrative and out-of-pocket expenses, is \$24,000. This fee estimate is subject to adjustments based on unanticipated changes in the scope of services. This fee estimate is subject to adjustments based on unanticipated changes in the scope of services and/or the incomplete or untimely receipt by us of the information on the client preparation list. Our fees will be billed in installments to coincide with the performance of our work. All other provisions of this letter will survive any fee adjustment. Services other than those specified above will be subject to a separate written arrangement.

Our fee estimate and completion of our work is based upon the following criteria, which if not met, may cause the fees to increase:

- a. Anticipated cooperation from the Board personnel
- b. Timely responses to our inquiries
- c. Timely completion and delivery of client assistance requests
- d. Timely communication of all significant accounting and financial reporting matters
- e. The assumption that unexpected circumstances will not be encountered during the engagement

Our fees for other nonaudit or consulting services requested by the Board, including participation at various meetings other than those associated with the audit, will be billed based on the time necessary to perform these services at our standard rates, plus administrative and out-of-pocket expenses. For significant additional services, we will provide an estimate of the total project cost prior to commencement of the work.

Use of Subcontractors and Third-Party Products

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to the Board. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers, and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.

We also may provide services to you using certain third-party hardware, software, software services, managed services (including, but not limited to, web hosting, data security, data back-up, email security, or similar services subject to direct end-user or subscription agreements), applications, and equipment (collectively, “Third-Party Products”). You acknowledge that the use of a Third-Party Product may involve the processing, input, disclosure, movement, transfer, and storage of information provided by you to us, including confidential client information, within the Third-Party Product’s infrastructure and not ours. You further acknowledge, that the terms of use and service, including, but not limited to, applicable laws, set forth in the end-user license, subscription, or other agreement with the licensor of such Third-Party Product, will govern all obligations of such licensor relating to data privacy, storage, recovery, security, and processing within such Third-Party Product’s infrastructure, as well as, the service levels associated with such Third-Party Product. You hereby consent to the disclosure of your information, including your confidential client information, to the licensors of such Third-Party Products for the purpose described herein.

You acknowledge that the use of Third-Party Products may be subject to limitations, delays, interruptions, errors, and other problems which are beyond our control, including, without limitation, internet outage or lack of availability related to updates, upgrades, patches, fixes, maintenance, or other issues. We will not be liable for any delays, delivery failures, or other losses or damages resulting from such issues. Nor will we be held responsible or liable for any loss, or unauthorized use or disclosure, of any information or data provided by you resulting from the use of a Third-Party Product.

Use and Ownership; Access to Audit Documentation

The Audit Documentation for this engagement is the property of THF. For the purposes of this Engagement Letter, the term “Audit Documentation” shall mean the confidential and proprietary records of THF’s audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by THF for the Board under this Engagement Letter, or any documents belonging to the Board or furnished to THF by the Board.

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable THF policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an access and release letter substantially in THF’s form. THF reserves the right to decline a successor auditor’s request to review our workpapers.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the Board, the Board will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The documentation for this engagement is the property of THF. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the Audit Documentation upon their request and that we shall maintain the Audit Documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to the requested Audit Documentation will be provided under the supervision of THF audit personnel and at a location designated by our firm.

Indemnification, Limitation of Liability, and Claim Resolution

The Board and THF agree that no claim arising out of, from, or relating to the services rendered pursuant to this engagement letter shall be filed more than two years after the date of the audit report issued by THF or the date of this engagement letter if no report has been issued. In no event shall either party be liable to the other for claims of punitive, consequential, special, or indirect damages. THF's liability for all claims, damages and costs of the Board arising from this engagement is limited to the amount of fees paid by the Board to THF for the services rendered under this engagement letter. Nothing in this limitation of liability provision shall relieve the Board of its payment obligations to THF under this engagement letter.

Administrative and day-to-day management of the Child Care Licensing function of the Board has been assumed by contract by the Florida Department of Health, Pinellas County Health Department, an executive branch agency of the State of Florida. Faith Bornoff, Executive Director, is an employee of the State of Florida, Department of Health, Pinellas County Health Department. This agency is without legal authority to enter any agreement to indemnify or hold harmless, and has liability limited by the terms of Section 768.28, Florida Statutes. Nothing in this letter of Agreement is intended to waive the department's sovereign immunity except as provided in Section 768.28, Florida Statutes, nor as an agreement to indemnify or hold another harmless except as provided therein. The Department does assume responsibility for its negligence and the negligence of its employees and agents only to the extent provided in Section 768.28, Florida Statutes. Likewise, the Board is an independent special district established by Special Act and subject to Chapter 189, Florida Statutes, and is without legal authority to enter any agreement to indemnify or hold harmless and has liability limited by the terms of Section 768.28, Florida Statutes. Nothing herein is intended to waive the Board's sovereign immunity except as provided in Section 768.28, Florida Statutes, nor as an agreement to indemnify or hold another harmless except as provided therein. The Board assumes responsibility for its negligence and the negligence of its employees and agents only to the extent provided in Section 768.28, Florida Statutes.

Information Security

THF is committed to the safe and confidential treatment of the Board's proprietary information. THF is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. However, nothing is meant to obviate THF's obligations pursuant to Chapter 119, Florida Statutes. The Board agrees that it will not provide THF with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the Board information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

Our firm employs measures in the use of electronic data transmission designed to maintain data security. While we will use reasonable efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, the Board recognizes and accepts that we have no control over the unauthorized interception of these communications once they have been sent and consents to our use of these electronic devices during this engagement.

Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Engagement Letter, we will provide to you a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and nonfinancial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this Engagement Letter. Any such records retained by us will be subject to the confidentiality obligations set forth herein and destroyed in accordance with our record retention policies.

Termination

Your failure to make full payment of any and all undisputed amounts invoiced in a timely manner constitutes a material breach for which we may refuse to provide deliverables and/or, upon written notice, suspend or terminate our services under this Engagement Letter. We will not be liable to you for any resulting loss, damage or expense connected with the suspension or termination of our services due to your failure to make full payment of undisputed amounts invoiced in a timely manner.

Either party hereto may terminate this Engagement Letter for any reason upon fifteen (15) days' prior written notice to the other party. In the event you terminate this engagement, you will pay us for all services rendered (including deliverables and products delivered), expenses incurred, and noncancelable commitments made by us on your behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if circumstances arise that in its judgement would cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or, in the case of THF, our client acceptance or retention standards, or if the other party is placed on a verified sanctioned entity list or if any director or executive of, or other person closely associated with, you or any of your affiliates is placed on a verified sanctioned person list, in each case, including, but not limited to, lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the United Nations Security Council, the European Union, or any other relevant sanctioning authority.

We will not be responsible for any delay or failure in our performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At your option, you may terminate this Engagement Letter where our services are delayed more than 120 days; however, you are not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

When an engagement has been suspended at the request of management or those charged with governance and work on that engagement has not recommenced within 120 days of the request to suspend our work, we may, at our sole discretion, terminate this Engagement Letter without further obligation to you. Resumption of our work following termination may be subject to our client acceptance procedures and, if resumed, will require additional procedures not contemplated in this Engagement Letter. Accordingly, the scope, timing and fee arrangement discussed in this Engagement Letter will no longer apply. In order for us to recommence work, the execution of a new Engagement Letter will be required.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.

Miscellaneous

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a shareholder or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. For this reason and because THF incurs significant costs associated with training and replacing experienced personnel assigned to client engagements, the Board agrees it will compensate THF in the amount equal to the annual compensation of the employee hired by the Board.

Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

Entire Agreement

This Engagement Letter constitutes the complete and exclusive statement of agreement between THF and the Board and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter.

If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature of a party to this Agreement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (a) to be "written" or "in writing," (b) to have been signed and (c) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (a) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (b) an electronic

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Pinellas County License Board

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copy of a traditional signature affixed to a document, (c) a signature incorporated into a document utilizing touchscreen capabilities or (d) a digital signature. This Engagement Letter may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

Please sign and return a copy of this Engagement Letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities. We appreciate your business.

Sincerely,

Thomas Howell Ferguson P.A.

Pinellas County License Board

Agreed and accepted.

Michael B. Mink
By: _____

Title: Board Chairman

Date: 01/21/2025

Management's Acknowledgement of Terms:

Faith Bornoff
By: _____

Title: Executive Director

Date: 01/21/2025



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. 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

SIGNATURE CERTIFICATE



REFERENCE NUMBER

868C49E6-C907-4E31-A1A5-CCE0BB40AD56

TRANSACTION DETAILS

Reference Number
868C49E6-C907-4E31-A1A5-CCE0BB40AD56

Transaction Type
Signature Request

Sent At
01/13/2025 09:42 EST

Executed At
01/21/2025 14:57 EST

Identity Method
email

Distribution Method
email

Signed Checksum
d582ac38d9fcc6a01f5f7b930853b370eca860eb83727bb690d0efd29aaf4f2b

Signer Sequencing
Disabled

Document Passcode
Disabled

DOCUMENT DETAILS

Document Name
0924 Audit GAS no Single Audit Engltr - PCLB sent to client

Filename
0924_Audit_GAS_no_Single_Audit_Engltr_-_PCLB_sent_to_client.pdf

Pages
14 pages

Content Type
application/pdf

File Size
418 KB

Original Checksum
1ea730c42acda0ac0eccaa358a5717771051910a14e0b71a45b7a1da24639ada

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
<p>Name Faith Bornoff</p> <p>Email faith.bornoff@flhealth.gov</p> <p>Components 3</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 9cbe5746c3504bf0a454ec57362e1a15fa07fd94e283e7c4a4f868b62d8d40c9</p> <p>IP Address 167.78.4.20</p> <p>Device Microsoft Edge via Windows</p> <p>Typed Signature </p> <p>Signature Reference ID E200441F</p>	<p>Viewed At 01/21/2025 14:56 EST</p> <p>Identity Authenticated At 01/21/2025 14:57 EST</p> <p>Signed At 01/21/2025 14:57 EST</p>
<p>Name Michael Mikurak</p> <p>Email mike@mikemikurak.com</p> <p>Components 3</p>	<p>Status signed</p> <p>Multi-factor Digital Fingerprint Checksum 61bf2cd843394252dee935a6900c4cdccc3779c443b0895da20bc06ebdd9bf3</p> <p>IP Address 65.32.99.236</p> <p>Device Mobile Safari via iOS</p> <p>Drawn Signature </p> <p>Signature Reference ID AA64519B</p> <p>Signature Biometric Count 4</p>	<p>Viewed At 01/21/2025 13:12 EST</p> <p>Identity Authenticated At 01/21/2025 13:14 EST</p> <p>Signed At 01/21/2025 13:14 EST</p>

AUDITS

TIMESTAMP	AUDIT
01/13/2025 09:42 EST	Dana Powell (dpowell@lrcm.com) created document '0924_Audit_GAS_no_Single_Audit_Engltr_-_PCLB_sent_to_client.pdf' on Chrome via Windows from 216.173.191.19.
01/13/2025 09:42 EST	Faith Bornoff (faith.bornoff@flhealth.gov) was emailed a link to sign.
01/13/2025 09:42 EST	Michael Mikurak (mike@mikemikurak.com) was emailed a link to sign.
01/21/2025 10:46 EST	Michael Mikurak (mike@mikemikurak.com) was emailed a reminder.

TIMESTAMP	AUDIT
01/21/2025 10:46 EST	Faith Bornoff (faith.bornoff@flhealth.gov) was emailed a reminder.
01/21/2025 13:12 EST	Michael Mikurak (mike@mikemikurak.com) viewed the document on Mobile Safari via iOS from 65.32.99.236.
01/21/2025 13:14 EST	Michael Mikurak (mike@mikemikurak.com) authenticated via email on Mobile Safari via iOS from 65.32.99.236.
01/21/2025 13:14 EST	Michael Mikurak (mike@mikemikurak.com) signed the document on Mobile Safari via iOS from 65.32.99.236.
01/21/2025 14:56 EST	Faith Bornoff (faith.bornoff@flhealth.gov) viewed the document on Microsoft Edge via Windows from 167.78.4.20.
01/21/2025 14:56 EST	Faith Bornoff (faith.bornoff@flhealth.gov) viewed the document on Microsoft Edge via Windows from 34.238.57.112.
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