



**CITY OF FORT MYERS
AUDIT COMMITTEE MEETING
MONDAY, AUGUST 7, 2023
3:00 PM**

Oscar M. Corbin, Jr.
City Hall
2200 Second Street
Fort Myers, Florida 33901

*Mayor Kevin Anderson
Councilperson Darla Bonk
Councilperson Teresa Watkins
Brown
At-large Member,
Dr. Daniel Acheampong
At-large Member, vacant*

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

PUBLIC COMMENTS (limited to 3 minutes)

1. APPROVAL OF MINUTES

Attachments:

Minutes July 26, 2023 Meeting

Minutes July 31, 2023 Meeting

2. COMMITTEE MEMBER FOCUS AREAS, COMMENTS AND CONCERNS

3. STAFF LIAISON FOCUS AREAS, COMMENTS AND CONCERNS

3.1 FY2021-2022 Annual Comprehensive Financial Report (Christine Tenney)

Attachment:

FDOT 2022 Single Audit/Exemption Late Notice

3.2 Internal Audit Function (Melinda Pensinger)

a) Internal Audit Activity Update

Attachment:

Internal Audit Activity Report as of July 31, 2023

b) Internal Audit Governance Discussion

Attachment:

DRAFT Internal Audit Charter

c) Annual Audit Plan Discussion

3.3 Committee Member Application (Melinda Pensinger)

Attachment:

Cossette Burgos, CPA, MST Application & Resume

4. TIME & PLACE OF NEXT MEETING

November 6, 2023 @ 3:00 pm; Council Chambers Oscar M. Corbin, Jr. City Hall

5. PROPOSED AGENDA TOPICS FOR NEXT MEETING

FY23-24 Audit Plan, Audit Committee By-Laws, Internal Audit Charter

ADJOURNMENT

Special Requirements: If you require special aid or services as addressed in the Americans with Disabilities Act, please contact the City Clerk's Office at (239) 321-7035 or for the hearing impaired, TDD telephone number (239) 332-2541.

**MINUTES – AUDIT COMMITTEE
MEETING**

July 26, 2023

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The Audit Committee of the City of Fort Myers, Florida, met in regular session at Oscar M. Corbin, Jr. City Hall, 2200 Second Street, a meeting place in the City of Fort Myers, Florida, on Wednesday, July 26, 2023, at 5:03 p.m. Present were: Vice Chair/Councilperson Teresa Watkins Brown, Committee Member/Mayor Kevin B. Anderson, and Committee Member Daniel Acheampong. Also present were City Attorney Grant Alley, Melinda Pensinger, Internal Audit Manager, Christine Tenney, Director of Financial Services, Eduardo Strazzeri, Deputy Finance Director, Assistant City Manager John Lege, III, and Kirk Zimmerman, Senior Procurement Specialist.

CALL TO ORDER: Acting Chair Watkins Brown called the meeting to order at 5:00 p.m.

PLEDGE OF ALLEGIANCE: Acting Chair Watkins Brown led the Pledge of Allegiance.

ROLL CALL: Absent: Chair/Councilperson Darla Bonk, and City Clerk Gwen Carlisle.

PUBLIC COMMENTS (limited to 3 minutes) (NONE)

1. SWEARING IN OF NEW MEMBERS

Deputy City Clerk Mary Hagemann swore in Daniel Acheampong as a member of the Audit Committee.

2. APPROVAL OF MINUTES – Minutes of June 15, 2023, and June 20, 2023, Meetings

Committee Member Anderson asked if a quorum was present. Acting Chair Watkins Brown stated a quorum of the Committee was present.

MOTION: Committee Member Anderson moved to approve the minutes for June 15, 2023, and June 20, 2023, meetings; seconded by Acting Chair Watkins Brown; motion passed unanimously.

3. COMMITTEE MEMBER FOCUS AREAS, COMMENTS AND CONCERNS

3.1 Evaluate proposals for financial auditing services, rank, and recommend firms for City Council selection of an independent CPA firm to audit the City's financial statements. (Selection Committee Meeting, RFQ 0062-23) (Kirk Zimmerman, Senior Procurement Specialist).

Mr. Zimmerman asked that any person in attendance regarding this Selection Committee review for RFQ 0062-23 to please sign in for the record. He advised that this portion of the meeting is to review and score responses for Financial Auditing Services RFP 0062-23, and recommend to City Council in order of preference, no fewer than three firms that are most qualified to perform the services established pursuant to criteria set forth in the RFP. He stated that this is a public meeting and being recorded. Mr. Zimmerman asked that the non-voting Selection Committee members come forward to the dais so that they have a microphone available. Non-Voting Selection Committee members included Christine Tenney, Director of

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Financial Services, Eduardo Strazzeri, Deputy Finance Director, Assistant City Manager John Lege, III, and Melinda Pensinger, Internal Audit Manager.

Mr. Zimmerman asked that any member of the Selection Committee disclose if they have any financial or personal relationships with any of the submitting firms regarding this project. Audit Committee Members Anderson, Watkins Brown, and Achaempong stated they have had none. Mr. Zimmerman asked the Non-Voting Selection Committee members Chris Tenney, Eddie Strazzeri, John Lege, and Melinda Pensinger if they have had any financial or personal relationships with any of the submitting firms, and they answered they have none.

Mr. Zimmerman reported that the City of Fort Myers had received a total of 8 responsive submittals on July 21, 2023, from the following firms:

- Carr, Riggs & Ingram, LLC
- Christopher, Smith, Leonard & Stanell, P.A.
- CliftonLarsonAllen LLP
- Marcum, LLP
- Mauldin & Jenkins, LLC
- MSL, P.A.
- Purvis, Gray and Company, LLP
- RSM US LLP

The following criteria was used to evaluate the proposals:

- Qualifications and Experience: 25%
- Audit Approach: 25%
- Ability to Furnish Services: 25%
- Price for Services: 25%

Mr. Zimmerman advised that once the proposals have been scored, the Selection Committee will be asked to turn in their score sheets to him, and they will take a brief recess and he will tally the scores. He will then read the results and at that time the Selection Committee will decide collectively on a recommendation, or they can ask the top ranked proposers to make presentations to this Committee at their next scheduled meeting August 7, 2023. If the Committee decides they want presentations, those presentations will be based on the same criteria as established in the RFP. If the Audit Committee members want presentations, they can email him any questions they would want addressed during the presentations. The questions will be sent to all the firms at the same time so each firm will have time to prepare their presentation. Mr. Zimmerman opened the floor for any general discussion prior to the scoring.

Audit Committee Members Anderson and Watkins Brown noted that they did not come prepared to score the proposals for this meeting. Committee Member Anderson thought that this meeting was for presentations. Committee Member Watkins Brown noted that she visited the City Clerk because she did not know what to do regarding these proposals. Mr. Zimmerman advised that they need to have all the scoring completed prior to reviewing the proposals as a group, so he recommended they reschedule this meeting.

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Committee Member Anderson stated that he will be well-prepared to come back at their next meeting August 7th but noted that if there is time to have another meeting in between this meeting and August 7 that he would be prepared to review the proposals. August 1st was a suggested date for their next meeting.

Ms. Pensinger stated that a meeting in between this meeting and August 7th would be good, so that they can bring this to the City Council meeting on August 7th. Mr. Lege advised that the Audit Committee may want presentations at their next meeting, so he is not sure they can have everything ready for City Council approval on August 7th.

Committee Member Achaempong noted that he used a spreadsheet with the criteria to rate the firms, so he can make the ratings based on the criteria given. He asked if the other members would like him to share the spreadsheet information. He advised that he would not share his scores and only send a blank document. Ms. Tenney felt that this formatted information from the RPF will be useful for everyone to review and rank the proposals. City Attorney Alley asked that Committee Member Achaempong provide the document to Ms. Pensinger to distribute to the Committee members to avoid a Sunshine issue.

Mr. Zimmerman asked if they should defer this meeting to suggested date of August 1st. He noted that he was just advised that the Council Chambers is not available on August 1st at 5:00 p.m. but the Council Chambers is available on Monday, July 31st. Committee Member Anderson stated that will give them at least another day to make the August 7th City Council meeting, and Chair Bonk can hopefully be with them on that day.

Mr. Zimmerman noted that he will adjourn the Selection Committee meeting portion of the meeting at 5:28 P.M.

City Attorney Alley noted that he offers individual Sunshine Training to Board and Committee members, and it is about a one-hour training, so if anyone is interested, he can set it up.

4. TIME & PLACE OF NEXT MEETING

The Consensus of the Committee agreed to meet Monday, July 31, 2023, at 5:00 p.m. for their next meeting, and August 7, 2023, at 3:00 p.m. in Council Chambers.

5. PROPOSED AGENDA TOPICS FOR NEXT MEETING

The July 31st meeting is the scheduled Selection Committee Meeting for RFQ #0062-23.

Ms. Pensinger noted that this discussion of governance document development, Internal Audit function, and Audit Committee is still scheduled for the August 7th Audit Committee meeting.

ADJOURNMENT

Acting Chair Watkins Brown adjourned the meeting at 5:32 p.m.

**MINUTES – AUDIT COMMITTEE AND
SELECTION COMMITTEE MEETING
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The Audit Committee of the City of Fort Myers, Florida, met in regular session at Oscar M. Corbin, Jr. City Hall, 2200 Second Street, a meeting place in the City of Fort Myers, Florida, on Monday, July 31, 2023, at 5:00 p.m. Present were: Chair/Councilperson Darla Bonk, Vice Chair/Councilperson Teresa Watkins Brown, Mayor/Committee Member Kevin B. Anderson, Committee Member Daniel Acheampong. Also present were City Attorney Grant Alley, City Clerk Gwen Carlisle, Melinda Pensinger, Internal Audit Manager, Christine Tenney, Director of Financial Services, Eduardo Strazzeri, Deputy Finance Director, Assistant City Manager John Lege, III, and Kirk Zimmerman, Senior Procurement Specialist.

CALL TO ORDER/PLEDGE OF ALLEGIANCE: Chair Bonk called the meeting to order at 5:00 p.m. and led in the Pledge of Allegiance.

ROLL CALL: Absent: None

PUBLIC COMMENTS (limited to 3 minutes) - None.

1. COMMITTEE MEMBER FOCUS AREAS, COMMENTS AND CONCERNS

1.1 Evaluate proposals for financial auditing services, rank, and recommend firms for City Council selection of an independent CPA firm to audit the City's financial statements. (Selection Committee Meeting, RFQ 0062-23) (Kirk Zimmerman, Senior Procurement Specialist).

Mr. Zimmerman asked that any person in attendance regarding this Selection Committee review for RFQ 0062-23 please sign in for the record. He advised that this portion of the meeting is to review and score responses for Financial Auditing Services RFP 0062-23, and recommend to City Council in order of preference, no fewer than three firms that are most qualified to perform the services established pursuant to criteria set forth in the RFP. He stated that this is a public meeting and is being recorded. Mr. Zimmerman noted that the non-voting Selection Committee members were seated at the dais so that they have a microphone available. Non-voting Selection Committee members included Christine Tenney, Director of Financial Services, Eduardo Strazzeri, Deputy Finance Director, Assistant City Manager John Lege, III, and Melinda Pensinger, Internal Audit Manager.

Mr. Zimmerman asked that any member of the Selection Committee disclose if they have any financial or personal relationships with any of the submitting firms regarding this project. Audit Committee Members Bonk, Anderson, Watkins Brown, and Achaempong stated they have had none. Mr. Zimmerman asked the Non-voting Selection Committee members Chris Tenney, Eddie Strazzeri, John Lege, and Melinda Pensinger, if they have had any financial or personal relationships with any of the submitting firms, and they answered they have none.

Mr. Zimmerman reported that the City of Fort Myers had received a total of 8 responsive submittals on July 21, 2023, from the following firms:

- Carr, Riggs & Ingram, LLC
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- Marcum, LLP

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- Maudlin & Jenkins, LLC
- MSL, P.A.
- Purvis, Gray and Company, LLP
- RSM US LLP

The following criteria were used to evaluate the proposals:

Qualifications and Experience: 25 points.

Audit Approach: 25 points.

Ability to Furnish Services: 25 points.

Price for Services: 25 points.

Mr. Zimmerman advised that once the score sheets have been turned in to him, they will take a brief recess and he will tally the scores. He will then read the results and at that time the Selection Committee can decide collectively on a recommendation, or they can ask the top ranked proposers to make presentations to this Committee at their next scheduled meeting August 7, 2023. If the Committee decides they want presentations, those presentations will be based on the same criteria as established in the RFP. If the Audit Committee members want presentations, they can email him any questions they would want addressed during the presentations. The questions will be sent to all the firms at the same time so each firm will have time to prepare their presentation. Mr. Zimmerman opened the floor for any general discussion prior to the scoring. There being no discussion, he asked the Audit Committee voting members to read their scores aloud based on the criteria.

	Qualifications & Experience	Audit Approach	Ability to Furnish Services	Price	Total
Daniel Acheampong	25	25	25	25	100
Carr, Riggs, & Ingram, LLC	20	25	22.25	25	92.25
Christopher, Smith, Leonard & Stanell, P.A.	25	22.5	24.75	20	92.25
CliftonLarsonAllen, LLP (CLA)	25	22.5	22.25	20	89.75
Marcum, LLP	22.5	22.5	24.75	20	89.75
Maudlin & Jenkins, LLC	22.5	22.5	24.75	17.5	87.25
MSL, P.A.	20	22.5	22.25	22.5	87.25
Purvis, Gray and Company, LLP	22.5	22.5	22.25	15	82.25
RSM US LLP	22.5	22.5	24.75	12.5	82.25
Mayor Kevin Anderson					
Carr, Riggs, & Ingram, LLC	18	22	24	25	89
Christopher, Smith, Leonard & Stanell, P.A.	18	21	21	25	85
CliftonLarsonAllen, LLP (CLA)	19	22	25	15	81
Marcum, LLP	18	25	24	23	90
Maudlin & Jenkins, LLC	20	24	21	23	88

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	Qualifications & Experience	Audit Approach	Ability to Furnish Services	Price	Total
MSL, P.A.	19	24	24	25	92
Purvis, Gray and Company, LLP	25	19	25	18	87
RSM US LLP	25	21	21	17	84
Councilmember Darla Bonk					
Carr, Riggs, & Ingram, LLC	20	21	20	23	84
Christopher, Smith, Leonard & Stanell, P.A.	20	20	21	23	84
CliftonLarsonAllen, LLP (CLA)	23	23	24	19	89
Marcum, LLP	20	23	23	20	86
Maudlin & Jenkins, LLC	24	23	24	22	93
MSL, P.A.	22	21	24	23	90
Purvis, Gray and Company, LLP	23	23	24	24	94
RSM US LLP	23	23	23	20	89
Councilmember Teresa Watkins Brown					
Carr, Riggs, & Ingram, LLC	22	22	23	23	90
Christopher, Smith, Leonard & Stanell, P.A.	20	23	23	23	89
CliftonLarsonAllen, LLP (CLA)	21	23	23	23	90
Marcum, LLP	25	23	24	23	95
Maudlin & Jenkins, LLC	21	20	22	21	84
MSL, P.A.	18	23	23	21	85
Purvis, Gray and Company, LLP	22	20	21	19	82
RSM US LLP	23	22	22	19	86

Mr. Zimmerman asked for a short recess to tabulate the scores.

Chair Bonk recessed the meeting at 5:21 p.m. and reconvened the meeting at 5:34 p.m.

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	Daniel Acheampong	Mayor Kevin Anderson	Councilmember Darla Bonk	Councilmember Teresa Watkins Brown		
					Totals	Rank
Carr, Riggs, & Ingram, LLC	92.25	89	84	90	355.25	2
Christopher, Smith, Leonard & Stanell, P.A.	92.25	85	84	89	350.25	5
CliftonLarsonAllen, LLP (CLA)	89.75	81	89	90	349.75	6
Marcum, LLP	89.75	90	86	95	360.75	1
Maudlin & Jenkins, LLC	87.25	88	93	84	352.25	4
MSL, P.A.	87.25	92	90	85	354.25	3
Purvis, Gray and Company, LLP	82.25	87	94	82	345.25	7
RSM US LLP	82.25	84	89	86	341.25	8

Mr. Zimmerman read for the record the total points for each firm, noting that the top three proposers are Marcum, LLP 360.75 score, Carr, Riggs & Ingram, LLC 355.25 score, and MSL, P.A. 354.25 score. He asked the Committee if they would want presentations from the top three proposers. Chair Bonk asked the non-voting members if they can work with any of these three firms. Non-voting member Christine Tenney, Director of Finance, stated that she can work with them, but they will move forward to Council with the top ranked firm, Marcum, LLP, noting that they are in the Top 12 of National firms. Committee Member Anderson stated that he also had those firms as the top three, but not necessarily in that order.

MOTION: Committee Member Anderson moved to consider recommending to Council the top three ranked firms, and no presentations are needed at this time to the Audit Committee; seconded by Vice Chair Watkins Brown; motion passed unanimous.

Mr. Zimmerman noted that he will adjourn the Selection Committee meeting portion of the meeting at 5:40 P.M.

2. TIME & PLACE OF NEXT MEETING

Chair Bonk noted that the Audit Committee is scheduled to meet August 7, 2023, 3:00 p.m. in Council Chambers.

3. PROPOSED AGENDA TOPICS FOR NEXT MEETING

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Ms. Pensinger noted that the discussion for the next meeting will be governance document development, Internal Audit function, and the Audit Committee.

ADJOURNMENT

Chair Bonk adjourned the meeting at 5:42 p.m.



Florida Department of Transportation

RON DESANTIS
GOVERNOR

605 Suwannee Street
Tallahassee, FL 32399-0450

JARED W. PERDUE, P.E.
SECRETARY

August 1, 2023

Marty Lawing
City of Fort Myers
2200 Second St
Fort Myers, FL 33901

Subject: Single Audit Corrective Action Plan for the Fiscal Year Ended September 30, 2022
20.205 – Local Agency Program
20.616 – National Priority Safety Programs
55.038 – Florida SUN Trail

To whom it may concern:

Pursuant to 2 CFR Part 200–*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and/or Section 215.97, Florida Statutes, *Florida Single Audit Act*, entities that expend and/or receive cash and/or non-cash assistance equal to or greater than \$750,000 in federal and/or state financial assistance are required to have a single audit performed. Grant recipients that do not meet federal and/or state thresholds are required to submit a single audit exemption letter.

According to our records, the Florida Department of Transportation (the Department) has not received a copy of the City of Fort Myers’ (the recipient) single audit or single audit exemption letter for the fiscal year ended September 30, 2022. Please take corrective action by providing the Department with the single audit or single audit exemption letter no later than **August 18, 2023**. **Continued noncompliance may result in the withholding of payments or future awards.**

Please contact Stuart Schank at (850) 414-4880 or email to FDOTSingleAudit@dot.state.fl.us should you have questions or require additional information.

Sincerely,
DocuSigned by:
Lisa Wilkerson
Lisa Wilkerson
Deputy Comptroller

LW: ss

cc: Samantha Samford, Program Manager, Local Agency Program
Chris Craig, Program Manager, National Priority Safety Programs
Robin Birdsong, Program Manager, Florida SUN Trail

Enclosures: Single Audit Exemption Letter Template

Internal Audit Activity Report as of July 31, 2023
Agenda Item 3.2.a)
August 7, 2023

Executive Summary

Quarterly reports on the status of Internal Audit projects per the Annual Audit Plan and other Internal Audit activities will be provided to the Audit Committee pursuant to the Internal Audit Charter and internal audit standards contained in the International Standards for the Professional Practice of Internal Auditing as issued by the Institute of Internal Auditors. The Charter has not yet been established. However, Internal Audit would like to provide an update on activities that are in progress through July 31, 2023.

Risk Assessment

A Risk Survey was provided to each department head and some division managers (18) in mid-April 2023. Internal Audit subsequently met separately with twelve of the departments/divisions to provide background on completing the assessment as well as training on risk identification and risk analysis. Ten of the surveys have been completed and returned to Internal Audit.

The risk survey results are being tabulated in a Risk Register, and risks are continually added as they come to the attention of Internal Audit – through discussion with staff, observations in meetings, reading City documents, etc. The Risk Register serves a many purposes, including: a) Internal Audit is required under IIA standards to use a risk-based approach in developing the annual audit plan*; b) Internal Audit is tasked with providing assurance to the governing body on City risk management processes; c) training is provided to departments on the importance and the process of risk management; d) identified risks provide focus for Internal Audit in developing efficient audit or other engagement objectives.

Internal Audit will continue to work with City management to develop the risk management framework in the City, and Internal Audit will also seek annual (if not more frequent) updates on the Risk Register.

ERP Replacement Project

The Internal Audit Manager attended all of the ERP Replacement Project Current Process, Future Process, and Functional Requirements meetings with the GFOA consultants and City staff that have been conducted thus far. By attending these sessions, the Internal Audit Manager has learned current processes and the proposed future processes, and is able to provide comment when additional controls may be needed.

The ERP replacement system will impact all City operations and all City staff. It is incumbent on Internal Audit to be fully apprised of the process to be able to update management and the Audit Committee and to convey concerns, if appropriate.

*The Annual Audit Plan will be developed following discussion at the Audit Committee meeting on August 7, 2023.

Audit Committee

The Internal Audit Manager drafted the resolution to establish the Audit Committee, which serves the dual purpose as the Auditor Selection Committee required by F.S. 218.391, and to provide oversight over the Internal Audit activity. The Committee was established by Resolution 2023-33, adopted on June 5, 2023.

Internal Audit prepares and posts agendas for Audit Committee meetings on the City Board Center. Meetings were held on June 15th, June 20th, July 26th, and July 31st, 2023. Three Council members were appointed to the Committee on June 5, 2023.

The Internal Audit Manager set up an Audit Committee page on the City's Boards & Committees List of City Boards page with information about the committee meetings and member eligibility, and posted an application for community members. Notice of the vacancies was provided to local university accounting departments and CPA firms, and a post was made by Communications and Public Affairs to the City's LinkedIn page. One community member was sworn in on July 26th. The Council has a second community for consideration on the agenda for the regular City Council meeting on August 7, 2023.

RFP for Financial Auditing Services

The Internal Audit Manager drafted the scope and evaluation criteria for RFP 0062-23 Financial Auditing Services. Internal Audit acquired a list of audit firms for cities in the state of Florida and contacted each for contact information so that Procurement could provide copies of the RFP to them upon publication. Eight firms responded to the RFP. The Audit Committee participated as the Auditor Selection Committee and the three highest-ranked firms are on the agenda for the regular City Council meeting on August 7, 2023 to make a selection for contract negotiation.

Governance Documents & Policies and Procedures

The Internal Audit Manager drafted an Internal Audit Charter for review and discussion at the August 7th Audit Committee meeting. Additionally, Internal Audit has researched and begun drafting internal policies and procedures and documents related to the Quality Assurance and Improvement Program as required by IIA internal audit standards.

Consulting Engagements in Progress

At the request of the City Manager's office and based on the risk survey results, Internal Audit has begun two consulting engagements: Parks & Recreation Revenues, and Utility Billing. Opening meetings were conducted for each, and the Internal Audit Manager has begun fieldwork for the Parks & Recreation Revenues engagement. Progress and/or reports on those engagements will be provided at the next Audit Committee meeting.

Continuing Professional Education

The Internal Audit Manager has completed the below CPE for the period from March 31, 2023 through July 31, 2023:

Provider	Course	Credit Hours
IIA	What you NEED to Know about the Proposed Changes to the Standards	1
Deloitte	Business Transformation: Value creation through risk and controls	1
ALGA	2023 ALGA Annual Conference	20
CLA	2023 FL State and Local Government Training Academy	7
IIA	ChatGPT and Generative AI - Risks and Ethical Concerns	1.5
AuditBoard	Delivering Value in IT Risk and Compliance Management	1
AccountingTools	Accountant Ethics for Florida Course #ET1061	4
CLA	Grants Management Software Solution for State & Local Government	0
GFOA	Bonds 101 for Small Government Finance Officials	1
CRI	Introduction to the Global Internal Audit Standards	1
IIA	Implementing the 2023 COSO Fraud Risk Management Guide	1
IIA	The Consulting Engagement	2
Yellowbook-CPE.com	The Audit Risk Formula	3.5
IIA	ESG Risk and Compliance Management	1
IIA	Public Sector Internal Audit Conference	6.6

City of Fort Myers

Internal Audit Charter

MISSION AND SCOPE OF WORK

The mission of the Internal Audit activity is to provide independent, objective assurance and consulting services designed to add value and improve the City of Fort Myers's ("the City's") operations. The Internal Audit activity assists the City Council, constituents, and City management in establishing accountability, transparency, a culture of continuous improvement in City operations by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

To accomplish our mission, we provide the following:

- Internal audits (performance, compliance, financial)
- Agreed-upon procedures
- Internal control reviews and facilitated internal control self-assessments
- Systems development monitoring
- Special projects
- Advisory (consulting) services
- Risk management training and assistance

The scope of work of the Internal Audit activity is to determine whether the organization's risk management, control, and governance processes, as designed and represented by management, are adequate and functioning in a manner to ensure:

- Risks are appropriately identified and managed.
- Interaction with the various governance groups occurs as needed.
- Significant financial, managerial, and operating information is accurate, reliable, and timely.
- Employee actions comply with policies, standards, procedures, and applicable laws and regulations.
- Resources are acquired economically, used efficiently, and adequately protected.
- Programs, plans, and objectives are achieved.
- Quality and continuous improvement are fostered in the organization's control processes.
- Significant legislative or regulatory issues impacting the organization are recognized and addressed properly.
- Opportunities for improving management control, accountability, and the organization's image may be identified during audits. These opportunities will be communicated to the appropriate level of management.

PROFESSIONAL STANDARDS

The Internal Audit activity will meet or exceed the mandatory guidance contained within the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors.

The Internal Auditing Staff shall govern themselves by adherence to The Institute of Internal Auditors' "Code of Ethics" and the United States Government Accountability Offices' "Ethical Principles."

AUTHORITY

The Internal Audit Manager and staff of the Internal Audit Office are authorized to:

- Have unrestricted access to all functions, records, property, and personnel of the City of Fort Myers.
- Have full and unrestricted access to the Audit Committee.
- Allocate resources, set frequencies, select subjects, determine scopes of work, and apply audit techniques required to accomplish audit objectives.
- Obtain the necessary assistance of personnel within city departments of the City of Fort Myers where they perform audits, as well as other specialized services from within or outside the City of Fort Myers.

The Internal Auditor Manager and staff of the Internal Audit Office are not authorized to:

- Perform any operational duties for the City of Fort Myers or its affiliates.
- Initiate or approve accounting transactions external to Internal Audit.
- Direct the activities of any City of Fort Myers employee not employed by Internal Audit, except to the extent such employees have been appropriately assigned to auditing teams or to otherwise assist the internal auditors.

INDEPENDENCE

The Internal Audit Office shall remain free of influence by any element in the organization, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of an independent and objective mental attitude necessary in rendering reports.

- To provide for the independence of the internal audit activity, the Internal Audit Manager reports administratively to the City Manager and functionally to the Audit Committee for the duties and responsibilities listed below.

- Internal Audit notifies the City Manager or the Chair of the Audit Committee, as appropriate, of any unresolved restriction or barrier imposed by any individual on the scope of an inquiry, or the failure to provide access to necessary information or people for the purposes of such inquiry.

DUTIES AND RESPONSIBILITIES

The Internal Audit Manager has responsibility to:

- Provide direction for, supervise, and coordinate audits that promote economy, efficiency, and effectiveness in the administration of City operations and programs.
- Perform consulting services, beyond internal auditing's assurance services, to assist management in meeting its objectives. Examples may include facilitation, reviewing process design, training, and advisory services.
- Conduct, supervise, and coordinate activities for the purpose of preventing and detecting fraud and abuse within City operations and programs.
- Address significant and credible allegations relating to waste, fraud, or financial mismanagement.
- Review and make recommendations, as appropriate, concerning policies and regulations related to the City's operations and programs.
- Develop a flexible Annual Audit Plan using appropriate risk-based methodology, and including flexibility to provide consulting services related to risks or control concerns identified by management, and to submit that plan to the City Manager and the Audit Committee for review and approval.
- Implement the Annual Audit Plan, as approved, including, as appropriate, any special tasks or projects requested by management and the Audit Committee.
- Provide training and outreach, to the extent practicable, designed to promote accountability and address topics such as fraud awareness, risk management, controls, and other related subject matter.
- Develop and maintain a quality assurance and improvement program for the Internal Audit activity in accordance with professional auditing standards. The program must include an external assessment conducted at least once every five (5) years. The external assessment report and any related improvement plans shall be presented to the Mayor and City Council.
- Keep the City Manager and the Mayor and City Council, through its Chair of the Audit Committee, informed concerning significant and credible allegations and known occurrences of waste, fraud, mismanagement, abuses, and deficiencies relating to City operations and programs.
- Monitor the disposition of results communicated to City management and determine whether corrective actions have been effectively implemented or that senior management

or the Mayor and City Council, as appropriate, has accepted the risk of not taking corrective action.

- Establish policies that articulate the steps for reporting and escalating matters of alleged misconduct, including criminal conduct, when there are reasonable grounds to believe such conduct has occurred.
- Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this charter.
- Inform the Audit Committee of the potential impairment to independence in performing such consulting activities.
- Keep the City Manager and the Audit Committee informed of emerging trends and successful practices in internal auditing.
- Consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage to the City of Fort Myers at a reasonable overall cost.

REPORTING RESPONSIBILITIES

The Internal Audit Manager has the responsibility to:

- Prepare a report to communicate audit results and action plans to the Mayor, City Council, and City management at the conclusion of each audit engagement.
- Issue quarterly reports to the City Manager, the Audit Committee, and City Council summarizing results of audit findings, consulting engagements, and special projects or other engagements performed.
- Establish a system to follow-up on reported audit findings. The intent of this responsibility is to ensure that past audit findings are satisfactorily resolved. The Audit Committee may require follow-up on matters identified in other types of engagements.
- Provide quarterly updates on the status and results of the Annual Audit Plan and the sufficiency of office resources to the City Manager and to the Audit Committee.
- By September 30th of each year, prepare a report summarizing the activities of the office for the preceding fiscal year, the office's plans and resource requirements for the upcoming year, including significant changes, and the impact of resource limitations. The report shall be provided to the City Manager, the Audit Committee, and the Mayor and City Council.

AMENDMENT OF THE CHARTER

Last Reviewed: Date

Last Revised: Date

The Internal Audit Manager is responsible for maintenance of this Internal Audit Charter to ensure that it is reviewed annually and is revised as necessary. Any amendment is subject to review and approval by the City Manager and the Audit Committee.

EXECUTIVE ENDORSEMENT OF THE INTERNAL AUDIT CHARTER

The Internal Audit Charter is the formal document that specifies the Internal Audit activity's authority and responsibilities. The charter is important to management, the activity being audited, and audit staff. Our endorsement of the Internal Audit Charter underscores the importance of the Internal Audit activity's mission. We ask for your continued cooperation as Internal Audit fulfills its important responsibility to the City of Fort Myers.

Name
Chairperson
Audit Committee City of Fort Myers

Approval Date _____

Marty Lawing
City Manager
City of Fort Myers

Approval Date _____

Melinda Pensinger, CPA, CIA, CRMA, MPA
Internal Audit Manager
City of Fort Myers

Approval Date _____



FORT MYERS CITY CLERK'S OFFICE
APPLICATION FOR APPOINTMENT TO THE AUDIT COMMITTEE

Applicant Name: Cossette Burgos CPA

Home Address: 6801 Canton Street Fort Myers Fl 33966

Home Phone: 239-687-9427 **Cell Phone:** 239-687-9427

Preferred Mailing Address: 6801 Canton Street Fort Myers Fl 33966

Employer: Frantz Eye Care **Job Title:** Controller

Work Address: 6917 Gulf Research Ln Fort Myers Fl 33906 **Business Phone:** 239-274-0102

Have you ever served as a Board or Committee Member for the City of Fort Myers? No

If yes, please give name used when you served and list Board and/or Committee names on which you served:

Have you ever served as a member of an Audit Committee, Auditor Selection Committee, or other similar entity? Yes

If yes, please give name used when you served and list the entity name on which you served:

Cossette Burgos CPA Treasurer for Donna Beasley Tri-County Apprenticeship Academy

Education: Bachelor in Accounting, Master in Taxation, CPA License

Describe experience, skills or knowledge, which qualify you to serve on this board:

20 + years of accounting and finance experience including some audit work. 18 of those years have been in Lee County. Proficient at preparing, reading and analyzing financial statements.



FORT MYERS CITY CLERK'S OFFICE
APPLICATION FOR APPOINTMENT TO THE AUDIT COMMITTEE

Please verify each statement for the eligibility criteria:

- I am independent of City management and any external audit firm currently employed by the City or subcontracted by any auditor employed by the City.
- I am a resident of the City of Fort Myers (may be waived by majority vote of City Council).
- I am a Certified Public Accountant or a Certified Internal Auditor.
- I have an understanding of generally accepted accounting principles, experience in preparing or auditing financial statements of comparable entities, experience in applying such principles in connection with the accounting for estimates, accruals, and reserves.
- I have experience with internal accounting controls.
- I have an understanding of audit committee functions.

I am aware that serving on a City board may require filing a Statement of Financial Interest with the State of Florida. Agree

I understand the City of Fort Myers will require my Social Security number for purposes of identification verification and to perform a background check. I understand a representative from the City of Fort Myers Human Resources Department will contact me by phone requesting my social security number. Agree

Applicant Signature:

DocuSigned by:
Cossette Burgos CPA
98DFE3CE89Z466...

7/17/2023

Cossette Burgos, CPA, MST

Objective: To fully use my accounting, analytical, technical and people skills to contribute to an organization where my knowledge and years of experience are valued. Eager to take on increasing responsibility and achieve personal growth.

Education:

Master of Science in Taxation - Florida International University, Miami, 2004
Bachelor of Accounting - Florida International University, Miami, 2002
Licensed CPA in the State of Florida, License# AC44541
Notary Public

Professional Skills:

- Audits, Reviews and Compiled Financial statements with full disclosures.
- Knowledgeable of GAAP (Generally Accepted Accounting Principles) and GASB (Government Accounting Standards Board)
- Experience in General ledger maintenance, Fixed assets, Inventory and job costing under various methods.
- Efficiently mentor and manage staff accountants.
- Research of always changing accounting pronouncements, IRS Tax Code, FASBs and GASBs.
- Proficient in Microsoft Office products (Word, Excel, PowerPoint), Spectrum, JD Edwards, Adobe, Outlook, CCH Axxess and Prosystem fx.
- Proficient in QuickBooks, Sage, Spectrum, JD Edwards and medium level knowledge of similar software (Peachtree, Quicken, Microsoft Money, and Creative Solutions).
- Detail oriented, efficient, organized and driven.
- Possess the ability to communicate clearly and concisely, verbally and in writing in English and Spanish.
- Highly discreet, trustworthy and ethical.

Experience:

Controller – Frantz Eye Care and subsidiaries
Fort Myers, FL – May 2023 to Present

- Consolidated Financial Statement preparation under GAAP
- Manage and train accounting department staff
- Coordinate with outside CPA for quarterly reviews and year-end tax preparation and tax planning
- Responsible for various subsidiaries/related entities as well as a multi-locations, and a real estate holdings entity that requires CAM administration
- Oversight of all accounting functions, including but not limited to General ledger maintenance, fixed assets, inventory, A/R, A/P, and Payroll among others

**Tax Director – Tax Season - CLA
Fort Myers, FL – October 2022 to May 2023**

- High level review of Corporate, Partnership and Individual tax returns
- Train interns, staff and Senior tax preparers

**CFO/Controller Cougar Companies
Fort Myers, FL - April 2019 to September 2022**

- Consolidated Financial Statement preparation under GAAP with full disclosures
- Transitioned the Company from Review Financial Statements to Audited Financial Statements
- Established all internal controls to be in full compliance with the Audit
- Created internal organizational chart with all duties and responsibilities
- Transitioned the preparation of financial statements from external CPA to internal with all GAAP disclosures (all required notes)
- Developed new accounting procedures for accounting department to allow for growth of company
- Yearly tax projection for Federal and State taxes (evaluation of fixed asset purchases and accelerated depreciation for tax benefits)
- Actively involved in havoc projects (business valuation, debt refinancing, tax credits, etc.)
- Supervise all receivables and payables for the company
- Monthly Pay Application submittals
- Work in Progress (WIP) oversight for all projects (review and analyze fade discrepancies)
- Work directly with Chief Estimator and Project Managers to ensure WIP accuracy monthly
- Responsible for timely month and year end close
- General ledger review and analysis
- Monitor debt covenants and ensure debt to income ratio is reasonable
- Weekly payroll reconciliation, and EFTPS liabilities submittals as well as quarterly and yearly reconciliation and preparation of Payroll Tax Returns. Issue 1096 and 1099s at year end
- Supervise entire accounting department (staff of 8)

**Tax Accountant-Supervisor - McHale, Caruso, Scullion & Knox, CPAs
Fort Myers, FL – January 2017 thru April 2019**

- Prepare Compilation and Review Financial Statements
- Prepare tax projections and budgets
- Analyze financial data for business planning and in the regular course of business
- Monthly, quarterly and yearly write-up / prepare as well as review work prepared by others
- Tax planning for individuals and businesses
- Review live payroll
- Quarterly/Yearly payroll taxes (Forms 941, RT-6, 940, W-3/W-2s, 1099s). Paper and online filings
- Monthly and quarterly Sales tax reports. Paper and online filings
- Individual, Partnership, Corporate, Trusts, Not-for-Profit, Tangible returns
- Resolve issues with the IRS and Department of Revenue
- Help clients within my scope
- Monthly accounting and bookkeeping services at client's site

**Senior Accountant III - General Funds and Grants City of Cape Coral, Financial Services
Cape Coral, FL – January 2015 thru December 2016**

- Coordinate all grants within the city and with each department as appropriate
- Responsible for reimbursement requests of all grants to various Federal, State and Local Agencies
- Request set up of Business units for new grants approved and add accounts as needed
- Monitor receipts and expenses of all grants
- Assist each appropriate department with reporting per grant requirements
- Responsible for the invoicing of all Inter-local agreements with various local and State agencies
- Maintain proper documentation per City and Grant administration policies
- Oversee the General fund: responsible for all areas within the fund including but not limited to revenues, expenditure, adjusting entries, accruals, receivables and payables
- Yearly Cash Projections for the City's annual budget
- Financial reports for the General Fund as well as the Single Audit Section of the CAFR (Comprehensive Annual Financial Report)
- Meet with auditors at interim and year-end audit and provide information as requested
- Fulfill public records request as needed

**Tax Accountant-Supervisor - Markham Norton Mosteller Wright & Company
Fort Myers, FL – November 2012 thru April 2015**

- Prepare Compilation, Review or Audit Financial Statements
- Prepare tax projections and budgets
- Analyze financial data for business planning and in the regular course of business
- Monthly, quarterly and yearly write-up / prepare as well as review work prepared by others
- Tax planning for individuals and businesses
- Prepare continuous payroll for clients and make EFTPS deposits
- Quarterly payroll taxes (Forms 941, UCT-6, 940). Paper and online filings
- Monthly and quarterly Sales tax reports. Paper and online filings
- Individual, Partnership, Corporate, Trusts, Not-for-Profit, Tangible returns
- Resolve issues with the IRS and Department of Revenue
- Help clients within my scope
- Monthly accounting and bookkeeping services at client's site

**Adjunct Professor - Hodges University
Fort Myers, FL - August 2012 thru December 2014**

- Teach various courses in the Johnson School of Business within areas of Accounting and Taxation
- Blackboard – utilize the school online portal for posting, assignments, rooster, online videos, and other materials as needed for class

**Senior Tax Accountant - Mathis, Gnatek, Jessen & Associates
Fort Myers, FL - October 2005 thru November 2012**

- Monthly, quarterly and yearly write-up, sales taxes and payroll taxes
- Interim and Year-end Compilation, assist on Review Financial Statements
- Individual, Partnership, Corporate, Trusts, Not-for-Profit, Tangible returns
- Resolve issues with the IRS and Department of Revenue
- Help clients within my scope

Memberships / Community Involvement

Member of the FICPA

Member of the AICPA

Past Member of the Florida GFOA thru City of Cape Coral

Past Board Treasurer – DJB Technical Academy Charter School

(Lee County alternative high school for at-risk youth)

Prior Active participation in Lee County Building Industry Association and Cape Coral

Construction Industry Association thru MNMW firm's membership