CITY of Palatka
FLORIDA

AGENDA
AUDIT SELECTION COMMITTEE
May 6, 2026 at 4:00 PM

I. CALL TO ORDER

a. Invocation

b. Pledge of Allegiance

c. Roll Call

II. APPROVAL OF THE MINUTES

a. April 28, 2026

III. PUBLIC COMMENTS

IV. REGULAR BUSINESS

a. Top-Ranked Firms Verification Phase

b. Setting the Audit Firm Rankings and Voting to Approve

V. ADJOURN

Persons with disabilities requiring accommodations in order to participate in this meeting should contact the City Clerk's Office at 386-329-0100 at least 24 hours in advance to request accommodations.

Audit Selection Committee
April 28, 2026, Minutes

Roll Call
Jeremy Alexander, Allen Sheffield, Tom Dolan, and Commissioner Campbell were present. Linda Myers was present via zoom.

Approval of the minutes: March 4, 2026
Mr. Alexander noted that Exhibit A, referred to in the minutes, was not attached. He requested clarification on the duties referenced in the prior meeting.
Ms. West stated that Exhibit A had been provided previously and confirmed she would furnish the requested information after the meeting.
Mr. Alexander also commented that the minutes did not reflect discussion regarding background information on proposers.
Ms. Pierre clarified that background checks would be conducted on the **top three ranked firms**, as stated during the previous meeting and outlined in the RFP schedule. Background findings were not expected to appear in March 4 minutes, as they would occur later in the process.
The Chair confirmed that Ms. West would provide the duties' information requested, and that no further corrections were made.
Vote: Mr. Sheffield moved to approve March 4, 2026, minutes with the additional information to be provided. Mr. Dolan seconded the motion which passed unanimously.

PUBLIC COMMENTS
There were no public comments.

Presentations
There were no presentations made.

Reports
There were no reports made

Regular Business
Conflict of Interest Verification
Committee members were provided conflict-of-interest disclosure forms.
Ms. Pierre explained that all members must complete and return the forms before the meeting ends. She described the purpose of the form and emphasized compliance with City policy, ethics requirements, and procurement regulations. Members were directed to submit completed forms to Ms. Pierre.

Guidelines for Evaluation Discussion
All evaluators must score independently based solely on published criteria. Discussion of scores may occur only during a public meeting in compliance with Sunshine Law. Evaluators may not reference personal knowledge, outside information, or unpublished criteria. No negotiation of scope or future contract terms may occur. Evaluators must maintain impartiality and objectivity.
The Chair asked about quorum due to one absent member.
Ms. Pierre stated that a memo from Ms. Linda Myers was received, explaining her absence and providing two completed score sheets (options 1 and 2), depending on how the committee handled possible proposer disqualification.

The committee agreed to proceed with the evaluation and scoring process.
Disqualification Discussion Committee members discussed whether certain proposers met the mandatory RFP elements. Concerns were raised regarding proposer #2's peer review documentation. Additional concerns were raised regarding proposers #1 and #3 not providing full compensation. Committee members debated whether omissions constituted failure to follow mandatory instructions.
Ms. Pierre clarified that the committee may request clarification from proposers, but members expressed reluctance to seek additional information.
Committee members emphasized the need for consistent adherence to mandatory requirements.
Vote: Mr. Alexander moved to disqualify proposers #1, #2, and #3. Motion failed due to lack of a second.
Vote: Mr. Alexander moved to disqualify proposer #2 only. Mr. Sheffield seconded the motion which passed unanimously.

Announcing RFP Evaluation Scores
The committee proceeded with public reading of evaluator scores (minus proposer #2).
Scores were read aloud for proposers #1, #3, #4, #5, and #6 by:
• Ms. Myers (read into the record by staff),
• Mr. Sheffield,
• Mr. Alexander,
• Mr. Dolan,
• Commissioner Campbell.
All score sheets were submitted to the recording official.
Ms. Pierre began tallying scores and indicated she would review for accuracy.
After reviewing and verifying the score tallies, Ms. Pierre announced the top-ranked firms as follows:

1. Purvis Gray, Certified Public Accountants, Highest-ranked proposer, average 85.6
2. Mauldin & Jenkins, LLC, Certified Public Accountants, Second-ranked proposer, average 81.8
3. Grau & Associates, LLC, Certified Public Accountants, Third-ranked proposer, average 79.8

These three firms will advance as the top-ranked respondents based on the evaluation scores.

The meeting was adjourned at 5:36

Top-Ranked Firms Verification Phase
Top-Ranked Firms Verification Phase

STAFF REPORT

DATE: May 6, 2026
TO: City of Palatka
FROM: City Staff

APPLICATION REQUEST

Staff is presenting the results of the procurement verification process for the top three scored firms from the Audit Services RFP. During the prior Audit Selection Committee meeting, a scrivener's error occurred in the verbal announcement of the top three scores. James Moore & Co. was mistakenly identified as the third-highest scoring firm. Upon recount and confirmation, it was determined that Grau & Associates, Inc. received the third-highest score. The corrected top three firms are:

Purvis, Gray & Company, CPA
Mauldin & Jenkins, CPA, LLC
Grau & Associates, Inc.

Verification Process:
To ensure an objective and consistent procurement evaluation, staff conducted a verification review based strictly on documented qualifications.
The following steps were completed for each of the three firms:
• Confirmed each firm's professional registration status through the Florida Department of Business and Professional Regulation (DBPR).
• Checked for any recorded complaints in the State of Florida.
• Verified each firm's corporate status through its respective state's Division of Corporations.

BACKGROUND

PROJECT ANALYSIS

The peer review reports included in each proposer's packet provide an additional level of assurance. These independent reviews evaluate audit quality, adherence to professional standards, and the firm's internal quality control systems. Because they are conducted under established professional guidelines by external CPA firms, peer reviews offer a reliable and objective measure of each proposer's performance history.

It is also staff's intent to protect the City from ranking firms based on any subjective information, such as informal opinions, unverified feedback, or inconsistent reference information. By relying on documented qualifications, regulatory verification, and independently issued peer reviews, the evaluation process remains objective, uniform, and defensible.

Staff Recommendation

ATTACHMENTS

1.	GRAU & ASSOCIATES VERIFICATION
2.	MAULDIN & JENKINS VERIFICATION
3.	PURVIS GRAY & COMPANY VERIFICATION
4.	MAULDIN & JENKINS LLC CERTIFIED PUBLIC ACCOUNTANTS - AICPA Peer Review
5.	GRAU & ASSOCIATES, LLC CERTIFIED PUBLIC ACCOUNTANTS - AICPA Peer Review
6.	PURVIS & GRAY, CERTIFIED PUBLIC ACCOUNTANTS - AICPA Peer Review

THE OFFICIAL SITE OF THE FLORIDA DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Florida dbpr Department of Business & Professional Regulation

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LICENSEE DETAILS

8:40:35 PM 5/4/2026

Licensee Information

Name:	**GRAU & ASSOCIATES (Primary Name)**
Main Address:	**1001 YAMATO ROAD** **SUITE 301** **BOCA RATON Florida 33431**
County:	**PALM BEACH**
License Mailing:	**1001 YAMATO ROAD** **SUITE 301** **BOCA RATON FL 33431**
County:	**PALM BEACH**

License Information

License Type:	**FIRM**
Rank:	**CPA Firms**
License Number:	**AD64305**
Status:	**Current**
Licensure Date:	**09/01/2005**
Expires:	**12/31/2027**

Special Qualifications	Qualification Effective
Corporation	**09/01/2005**

Alternate Names

View Related License Information
View License Complaint

provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **Chapter 455** page to determine if you are affected by this change.

SEARCH RESULTS

8:40:57 PM 5/4/2026

Complaint Details

Below is a listing of public complaints regarding the person or entity selected. This may not reflect all public complaints filed with the Department; for example, all complaints against Community Association Managers (CAMs) are available to the public, regardless of whether any appear below, and may be requested directly from the Department. The Department is also precluded from disclosing any complaints which are confidential pursuant to Florida Statutes.

If you would like a full list of public complaints against an individual or entity or to make a public records request for complaints listed please visit our Public Records page.

You can search for public records pertaining to unlicensed activity complaints through an additional database by visiting our Search Unlicensed Activity Complaints page.

If you are searching for a licensed construction contractor, we encourage you to also contact your local Building Department to verify your selected contractor does not have any disciplinary action against them that impacts their ability to work on your project.

Name:

The Status and Discipline Description below is only the status of a complaint. To see the status of this license select the “Back” button to return to the Licensee Details Screen.

Number	Class	Incident Date	Status	Disposition	Disposition Date	Discipline Date - Description

2601 Blair Stone Road, Tallahassee FL 32399 :: Email: Customer Contact Center :: Customer Contact Center: 850.487.1395

Division of Corporations
an official State of Florida website

Fictitious Name Detail

Fictitious Name

GRAU & ASSOCIATES

Filing Information

Registration Number	G05228900301
Status	ACTIVE
Filed Date	08/16/2005
Expiration Date	12/31/2031
Current Owners	1
County	PALM BEACH
Total Pages	8
Events Filed	7
FEI/EIN Number	20-2067322

Mailing Address

1001 W YAMATO RD
SUITE 301
BOCA RATON, FL 33431

Owner Information

ANTONIO J. GRAU, CPA P. A.
1001 W YAMATO RD SUITE 301
BOCA RATON, FL 33431
FEI/EIN Number: 20-2067322
Document Number: P04000170177

Document Images

08/16/2005 -- Fictitious Name Filing	View image in PDF format
01/14/2026 -- Fictitious Name Renewal Filing	View image in PDF format
10/03/2024 -- CHANGE NAME/ADDRESS	View image in PDF format
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Detail by Entity Name

Florida Profit Corporation
ANTONIO J. GRAU, CPA P.A.

Filing Information

Document Number	P04000170177
FEI/EIN Number	20-2067322
Date Filed	12/20/2004
Effective Date	01/03/2005
State	FL
Status	ACTIVE

Principal Address

1001 W YAMATO RD, STE 301
BOCA RATON, FL 33431

Changed: 10/09/2024

Mailing Address

1001 W YAMATO RD, STE 301
BOCA RATON, FL 33431

Changed: 10/09/2024

Registered Agent Name & Address

GRAU, ANTONIO J
1001 W YAMATO RD, STE 301
BOCA RATON, FL 33431

Address Changed: 10/15/2024

Officer/Director Detail

Name & Address

Title President

GRAU, ANTONIO J
1001 W YAMATO RD, STE 301
BOCA RATON, FL 33431

Title VP

David , Caplivski
1001 W YAMATO RD, STE 301
BOCA RATON, FL 33431

Title Partner

Steets, Ben
1001 W YAMATO RD, STE 301
BOCA RATON, FL 33431

Annual Reports

Report Year	Filed Date
2024	01/17/2024
2025	01/21/2025
2026	01/21/2026

Document Images

01/21/2026 -- ANNUAL REPORT	View image in PDF format
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01/11/2021 -- ANNUAL REPORT	View image in PDF format
01/08/2020 -- ANNUAL REPORT	View image in PDF format
04/02/2019 -- ANNUAL REPORT	View image in PDF format
06/28/2018 -- Reg. Agent Change	View image in PDF format
01/03/2018 -- ANNUAL REPORT	View image in PDF format
01/06/2017 -- ANNUAL REPORT	View image in PDF format
03/08/2016 -- ANNUAL REPORT	View image in PDF format
01/07/2015 -- ANNUAL REPORT	View image in PDF format
01/02/2014 -- ANNUAL REPORT	View image in PDF format
01/03/2013 -- ANNUAL REPORT	View image in PDF format
01/06/2012 -- ANNUAL REPORT	View image in PDF format
01/06/2011 -- ANNUAL REPORT	View image in PDF format
01/07/2010 -- ANNUAL REPORT	View image in PDF format
03/26/2009 -- ANNUAL REPORT	View image in PDF format
01/31/2008 -- ANNUAL REPORT	View image in PDF format
02/23/2007 -- ANNUAL REPORT	View image in PDF format
01/30/2006 -- ANNUAL REPORT	View image in PDF format
12/20/2004 -- Domestic Profit	View image in PDF format

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LICENSEE DETAILS

8:37:01 PM 5/4/2026

Licensee Information

Name:	**MAULDIN & JENKINS, CERTIFIED PUBLIC ACCOUNTANTS, LLC** (Primary Name) **MAULDIN & JENKINS** (DBA Name)
Main Address:	**200 GALLERIA PKWY SE SUITE 1700** **ATLANTA Georgia 30339**
County:	**OUT OF STATE**

License Information

License Type:	**FIRM**
Rank:	**CPA Firms**
License Number:	**AD0007585**
Status:	**Current**
Licensure Date:	**06/04/1985**
Expires:	**12/31/2027**

Special Qualifications	Qualification Effective
Corporation	

Alternate Names

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SEARCH RESULTS

8:38:31 PM 5/4/2026

Complaint Details

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Name:

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Number	Class	Incident Date	Status	Disposition	Disposition Date	Discipline Date - Description

2601 Blair Stone Road, Tallahassee FL 32399 :: Email: Customer Contact Center :: Customer Contact Center: 850.487.1395

GEORGIA
CORPORATIONS DIVISION

GEORGIA SECRETARY OF STATE
BRAD RAFFENSPERGER

HOME (/)

BUSINESS SEARCH

BUSINESS INFORMATION

Business Name:	**MAULDIN & JENKINS, LLC**	Control Number:	**K530142**
Business Type:	**Domestic Limited Liability Company**	Business Status:	**Active/Compliance**
Business Purpose:	**NONE**		
Principal Office Address:	**200 Galleria Parkway, Suite 1700, Atlanta, GA, 30339-5946, USA**	Date of Formation / Registration Date:	**10/4/1995**
State of Formation:	**Georgia**	Last Annual Registration Year:	**2028**

REGISTERED AGENT INFORMATION

Registered Agent Name:	**Adam Fraley**
Physical Address:	**200 Galleria Pkwy SE Suite 1700, Atlanta, GA, 30339, USA**
County:	**Cobb**

Back

Filing History   Name History

Return to Business Search

Office of the Georgia Secretary of State Attn: 2 MLK, Jr. Dr. Suite 313, Floyd West Tower Atlanta, GA 30334-1530, Phone: (404) 656-2817 Toll-free: (844) 753-7825, WEBSITE: https://sos.ga.gov/

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- AB&T Delinquent Invoice & Activity List Search

LICENSEE DETAILS

8:34:48 PM 5/4/2026

Licensee Information

Name:	**PURVIS, GRAY AND COMPANY (Primary Name)**
Main Address:	**PO BOX 141270 GAINESVILLE Florida 32614**
County:	**ALACHUA**
License Mailing:	**222 NE 1ST STREET GAINESVILLE FL 32601**
County:	**ALACHUA**

License Information

License Type:	**FIRM**
Rank:	**CPA Firms**
License Number:	**AD0041478**
Status:	**Current**
Licensure Date:	**07/31/1978**
Expires:	**12/31/2027**

Special Qualifications	Qualification Effective
Partnership	

Alternate Names

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However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **Chapter 455** page to determine if you are affected by this change.

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Number	Class	Incident Date	Status	Disposition	Disposition Date	Discipline Date - Description

2601 Blair Stone Road, Tallahassee FL 32399 :: Email: Customer Contact Center :: Customer Contact Center: 850.487.1395

Partnership Detail

General Partnership Name

PURVIS, GRAY AND COMPANY, LLP

Principal Address

222 NE 1ST STREET
GAINESVILLE, FL 32601
Change Date: NONE

Filing Information

Document Number	GP0500001456
FEI/EIN Number	590548468
File Date	05/27/2005
State	FL
Total Pages	2
Pages in Original Filing	2
Current Partners	NONE
Cancellation Date	NONE
Status	ACTIVE
Effective Date	NONE
Expiration Date	NONE
Name History	NONE

Registered Agent

KIESZEK LARRY D
222 NE 1ST STREET
GAINESVILLE, FL 32601

Document Images

05/27/2005 -- Registration View image in PDF format

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Partnership Detail

Limited Liability Partnership Name

PURVIS, GRAY AND COMPANY, LLP

Principal Address

222 NE 1ST STREET
GAINESVILLE, FL 32601
Change Date: NONE

Filing Information

Document Number	LLP050003268
FEI/EIN Number	590548468
File Date	05/27/2005
State	FL
Total Pages	23
Pages in Original Filing	2
Florida Partners	1
Total Partners	1
Status	ACTIVE
Effective Date	06/01/2005
Expiration Date	NONE
Name History	NONE

Registered Agent

GAITANIS DAVID A
222 NE 1ST STREET
GAINESVILLE, FL 32601

Document Images

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01/28/2015 -- LLP Business Report	View image in PDF format
04/28/2014 -- LLP Business Report	View image in PDF format
03/08/2013 -- LLP Business Report	View image in PDF format
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05/17/2011 -- LLP Business Report	View image in PDF format
06/02/2010 -- LLP Business Report	View image in PDF format
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PBMares
CPAs and Consultants

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2023

To the Shareholders of Mauldin & Jenkins, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023. 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 on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and an examination of service organizations (SOC 2 engagement).

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

PBMares, LLP | 725 Jackson Street, Suite 210 | Fredericksburg, VA 22401 | P 540.371.3566 | F 540.371.3598 | www.PBMares.com

Experience in Preparing Governmental Financial Statements

We currently assist all except one of our clients in preparing their financial statements. We currently audit over 300 governments. Some clients prepare a comprehensive annual financial report and others just basic financial statements. In drafting the financial statements, we ensure that all applicable GASBs have been implemented, that the report is in accordance with GAAP and that the GFOA checklist items are all included in the report. Once prepared the financial statements are presented to the government for review and approval prior to finalizing.

Grau & Associates has the capability and experience to assist the City in drafting the financial statements. In addition, we will support the City in ensuring throughout the engagement that the City remains current with any new accounting and reporting standards pronouncements issued by the GASB.

Most Recent External Peer Review

Grau participates in an external quality review program requiring an on-site independent examination of our auditing practice. Grau has consistently received a pass rating on the quality of our audit practice. Our peer review included **mostly government engagements.** A copy of the report on the firm's most recent quality review can be found below.

FICPA
Florida Institute of Certified Public Accountants

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

PGP
PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
2504 W. KATHLEEN STREET
TAMPA, FLORIDA 33607
TELEPHONE: (813) 226-6091
FAX: (813) 229-7754

Report on the Firm's System of Quality Control

October 3, 2025

To the Partners of Grau & Associates
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 Grau & Associates (the firm), in effect for the year ended June 30, 2025. 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 on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on conformity with the requirements of applicable 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 and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

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 Grau & Associates in effect for the year ended June 30, 2025, 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*. Grau & Associates has received a peer review rating of *pass*.

Prida Guida & Perez

Prida Guida & Perez, P.A.

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

In addition to scheduled Peer Reviews, our firm continually monitors performance to ensure the highest quality of services. An Audit Partner is responsible for monitoring quality control of all appropriate engagements.

Results of State and Federal Reviews

During the last three (3) years, all state and federal reviews of the firm's reports and working papers have been accepted without change or revision to issued reports.

Disciplinary Action

During the last three (3) years, Grau & Associates has not been involved in any litigation, proceeding or disciplinary action from any state or federal regulatory body or professional organizations.

Due to our extensive governmental industry experience and valued relationship with all our clients, we can help maximize efficiency in the implementation of new accounting standards. Sometimes that may be as simple as providing a template or connecting the City to other entities that have similar characteristics; other times it may be providing our own resources to assist with implementation or additional training on the subject.

Peer Review

As stated, Purvis Gray is a member of the AICPA's GAQC. Our firm places high priority on its quality control and has successfully undergone a peer review, as required by the AICPA, at least every three years since 1979. **Because our firm has a heavy concentration of non-profit clients, non-profit audit engagements are selected for review by the peer review team.** We have included below a copy of our 2025 Peer Review Report, which included a pass rating with no letter of comments; the highest level obtainable.

JNM

Jones, Nale & Mattingly PLC

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of
Purvis, Gray and Company
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Purvis, Gray and Company (the firm) in effect for the year ended May 31, 2025. 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 on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits 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 Purvis, Gray and Company in effect for the year ended May 31, 2025, 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*. Purvis, Gray and Company has received a peer review rating of *pass*.

Jones, Nale & Mattingly PLC

Louisville, Kentucky
November 21, 2025

Certified Public Accountants and Advisors
401 West Main Street, Suite 1100 Louisville, Kentucky 40202 tel: 502.583.0248 fax: 502.589.1680 www.jnmcpa.com

Setting the Audit Firm Rankings and Voting to Approve
Setting the Audit Firm Rankings and Voting to Approve

STAFF REPORT

DATE: May 6, 2026
TO: City of Palatka
FROM: City Staff

APPLICATION REQUEST

The Audit Selection Committee issued a Request for Proposals (RFP) for professional external auditing services in accordance with Florida Statute 218.391. The Audit Selection Committee received and evaluated proposals from qualified certified public accounting firms. Each committee member independently reviewed the submissions and completed evaluation scoring based on qualifications, experience, staffing, approach to government audits, and other factors permitted under state law.

The Committee held a publicly noticed meeting to discuss the strengths and qualifications of each proposer. Following the review and discussion, the Committee prepared a proposed ranking of the top three firms, as required by statute. Approval of the ranking will allow the ranking list to be forwarded to the City of Palatka Commissioners for negotiation with the top-ranked firm.

BACKGROUND

Florida Statute 218.391 governs the selection of auditors for local governments.

The statute requires:
- Use of a qualifications-based selection method
- Prohibition on ranking firms based on price
- A ranked list of at least three firms
- Public meetings during the selection process
- Negotiation with the top-ranked firm before approaching any lower-ranked firms

Approval of the ranking satisfies the statutory requirement that the Audit Selection Committee formally adopt its ranking before forwarding it to the City Commissioners.

Following approval, the City of Palatka will issue the required Notice of Intent to Award and allow for the statutory 72-hour protest period. Once the protest window has closed, the ranking will be placed on a City Commission agenda for authorization to negotiate with the top-ranked firm.

There are no adverse legal impacts anticipated if the Audit Selection Committee follows the statutory process. Failure to properly approve or document the ranking could create exposure to bid protests or noncompliance findings by the Auditor General.

PROJECT ANALYSIS

The audit services procured through this selection process support the City of Palatka's annual financial reporting, compliance with State and Federal audit requirements, and overall financial management responsibilities. Selecting a qualified auditor ensures:

- Timely completion of the annual financial audit
- Compliance with Government Auditing Standards
- Accurate reporting for grants and federal Single Audit requirements
- Continuity and consistency in financial oversight

The evaluation process included an operational review of each firm’s:

- Governmental auditing experience
- Proposed audit team qualifications
- Methodology and internal control approach
- Understanding of City operations
- Capacity to meet deadlines and staffing requirements

The Committee’s final ranking reflects an assessment of which firm presents the best overall qualifications and ability to serve the City of Palatka's operational needs. Approval of the ranking will enable the City to begin fee and scope negotiations with the top-ranked firm, ensuring timely engagement before the next fiscal year audit cycle begins.

Staff Recommendation

ATTACHMENTS

1.	Evaluation score sheet

City of Palatka

RFP-2026-01 REQUEST FOR PROPOSALS FOR FINANCIAL AUDIT

Evaluation		Committee Scores						
	Respondent	Justin Campbell	Tom Dolan	Allen Sheffield	Jeremy Alexander	Linda Myers	AVERAGE	
1	Mauldin & Jenkins, LLC Certified Public Accountants	78	85	89	87	70	81.8	2
2	HCT Certified Public Accountants and Consultants LLC	0	0	0	0	0	0	
3	James Moore & Co. P.L.	76	85	90	70	75	79.2	
4	Moss Krusick & Associates, LLC Certified Public Accountants	75	90	84	68	66	76.6	
5	Purvis Gray, Certified Public Accountants	73	85	90	90	90	85.6	1
6	Grau & Associates, LLC Certified Public Accountants	74	95	75	90	65	79.8	3

Signature: ____________________

Date: 4/28/26

City of Palatka

RFP-2026-01 REQUEST FOR PROPOSALS FOR

	Respondent	Technical Qualifications. (25pts)	Professional Experience. (25pts)	Audit Approach & Methodology (25pts)	Total compensation proposed (20pts)	Certified minority-owned or veteran owned business (5pts)	TOTAL	
1	Mauldin & Jenkins, LLC Certified Public Accountants	25	25	15	20	0	0	85
2	HCT Certified Public Accountants and Consultants LLC DQ	~~25~~	~~25~~	~~15~~	~~10~~	~~5~~	~~0~~	80
3	James Moore & Co. P.L.	25	25	15	20	0	0	85
4	Moss Krusick & Associates, LLC Certified Public Accountants	25	25	15	20	5	0	90
5	Purvis Gray, Certified Public Accountants	25	"	20	15	0	0	85
6	Grau & Associates, LLC Certified Public Accountants	25	"	25	15	5	0	95

Tom Dolan

Signature: Tom D

Date: 4/26/26

Signature:

Date: 4/28/26

Option 1

City of Palatka

RFP-2026-01 REQUEST FOR PROPOSALS FOR FINANCIAL AUDIT

	Respondent	Technical Qualifications. (25pts)	Professional Experience. (25pts)	Audit Approach & Methodology (25pts)	Total compensation proposed (20pts)	Certified minority-owned or veteran owned business (5pts)	TOTAL
✓1	Mauldin & Jenkins, LLC Certified Public Accountants	20	25	20	5	0	700
2	HCT Certified Public Accountants and Consultants LLC	15	12	18	15	5	680
✓3	James Moore & Co. P.L.	20	20	25	10	0	750
✓4	Moss Krusick & Associates, LLC Certified Public Accountants	18	12	18	18	0	660
✓5	Purvis Gray, Certified Public Accountants	25	25	20	20	0 ✓	900
6	Grau & Associates, LLC Certified Public Accountants	15	20	13	10	5	650

Linda Myers, CPA

Signature: Linda Myers

Date: 4/19/2026

Signature: [signature]

Date: 4/28/26

City of Palatka

RFP-2026-01 REQUEST FOR PROPOSALS FOR FINANCIAL AUDIT

	Respondent	Technical Qualifications. (25pts)	Professional Experience. (25pts)	Audit Approach & Methodology (25pts)	Total compensation proposed (20pts)	Certified minority-owned or veteran owned business (5pts)	TOTAL
1	Mauldin & Jenkins, LLC Certified Public Accountants	25	25	23	~~20~~ 16	0	89
~~2~~	~~HCT Certified Public Accountants and Consultants LLC~~	~~20~~	~~18~~	~~20~~	~~15~~	~~5~~	~~73~~ Disqualified
3	James Moore & Co. P.L.	25	25	25	15	0	90
4	Moss Krusick & Associates, LLC Certified Public Accountants	22	20	22	20	0	84
5	Purvis Gray, Certified Public Accountants	25	25	23	17	0	90
6	Grau & Associates, LLC Certified Public Accountants	20	20	20	15	0	75

Allen T. Sheffield, CPA
Signature: [signature]
Date: 4/28/26

Signature: [signature]
Date: 4/28/26

City of Palatka

RFP-2026-01 REQUEST FOR PROPOSALS FOR FINANCIAL AUDIT

	Respondent	Technical Qualifications. (25pts)	Professional Experience. (25pts)	Audit Approach & Methodology (25pts)	Total compensation proposed (20pts)	Certified minority-owned or veteran owned business (5pts)	TOTAL
1	Mauldin & Jenkins, LLC Certified Public Accountants	21	21	19	17	—	78 0
2	HCT Certified Public Accountants and Consultants LLC	23	23	17	18	5	81
3	James Moore & Co. P.L.	21	20	17	18	—	76 0
4	Moss Krusick & Associates, LLC Certified Public Accountants	21	19	18	17	—	75 0
5	Purvis Gray, Certified Public Accountants	20	18	18	17	—	73 0
6	Grau & Associates, LLC Certified Public Accountants	21	17	18	18	—	74 0

Commissioner, Justin Campbell Sr. (Chair)

Signature:

Date: 4/25/26

Signature:

Date: 4/25/26

City of Palatka

RFP-2026-01 REQUEST FOR PROPOSALS FOR FINANCIAL AUDIT

	Respondent	Technical Qualifications. (25pts)	Professional Experience. (25pts)	Audit Approach & Methodology (25pts)	Total compensation proposed (20pts)	Certified minority-owned or veteran owned business (5pts)	TOTAL
1	Mauldin & Jenkins, LLC Certified Public Accountants	22	25	25	[illegible] 15	?	[illegible] 87
2	~~HCT Certified Public Accountants and Consultants LLC~~	~~15~~	~~25~~	~~21~~	~~15~~	~~? 5~~	~~86~~ DQ
3	James Moore & Co. P.L.	15	20	20	15	?	70
4	Moss Krusick & Associates, LLC Certified Public Accountants	15	18	20	15	?	68
5	Purvis Gray, Certified Public Accountants	25	25	20	20	?	[illegible] 90
6	Grau & Associates, LLC Certified Public Accountants	25	22	23	15	? 5	[illegible] 87

DQ DQ DQ

Jeremy Alexander

Signature: [signature]

Date: [illegible] 26

Signature: [signature]

Date: 4/28/26