

**DECEMBER 10, 2024**

**REGULAR  
CITY COMMISSION MEETING**

**@ 6:00 PM**



**CITY OF INDIAN ROCKS BEACH REGULAR CITY COMMISSION MEETING**

**TUESDAY, DECEMBER 10, 2024 @ 6:00 P.M.**

**ORDINARY LOCATION CHANGED DUE TO DAMAGE CAUSED BY HURRICANE HELENE**

**MEETING TO BE HELD AT:**

**Holiday Inn Harborside**

**401 2<sup>nd</sup> Street, Indian Rocks Beach, FL 33785**

**Pelican Sand Piper Room**

**AGENDA**

---

**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**ROLL CALL**

**1. PRESENTATIONS.**

- A. REPORT OF** Pinellas County Sheriff's Office.
- B. REPORT OF** Pinellas Suncoast Fire & Rescue District.
- C.** Hurricane Helene and Hurricane Milton Recovery Update.

**2. PUBLIC COMMENTS. *[3-minute time limit per speaker.]***

(Any member of the audience may come forward, give their name and address, and state any comment or concern that they may have regarding any matter over which the City Commission has control, EXCLUDING AGENDA ITEMS. All statements made to the City Commission shall be made to the City Commission as a whole, not directed to any individual City Commission Member, and no personal, impertinent, or slanderous remarks shall be permitted. No speaker shall be interrupted, and no debate shall occur between the speaker and the City Commission.)

**3. REPORTS OF:**

- A. City Attorney.**
- B. City Manager.**
- C. City Commission.**

***[3-minute time limit per City Commission Member.]***

**4. ADDITIONS/DELETIONS.**

**5. CONSENT AGENDA:**

- A. APPROVAL OF** November 12, 2024, Regular City Commission Meeting Minutes.
- B. AUTHORIZING** the City Manager to enter into a contract for audit services with Forvis Mazars, LLP, for fiscal years 2024-2027.
- C. RESOLUTION 2024-13:** A Resolution City Commission of the City of Indian Rocks Beach, Florida, Adopting the National Institute of Standards and Technology Cybersecurity Framework; Authorizing the City Manager or Designee to Adopt Policies and Procedures as Necessary to Implement the Framework and Comply with Section 282.3185, Florida Statutes; Authorizing the City Manager or Designee to Affirm Compliance with Section 282.3185, Florida Statutes; and Providing an Effective Date.
- D. RESOLUTION 2024-14:** A Resolution of the City Commission of the City of Indian Rocks Beach, Florida, making findings; approving and ratifying all emergency declarations and extensions thereof; providing for severability, and providing for an effective date.

**6. PUBLIC HEARINGS:**

- A. ABT 23-2024 -QUASI-JUDICIAL PROCEEDING 1401 Gulf Boulevard-Indian Rocks Café Deli and Market** – Considering a 2COP Alcoholic Beverage Use Designation (Beer; wine. By the drink or in sealed containers for consumption on or off premises where sold), Indian Rocks Café Deli & Market, located at 1401 Gulf Boulevard Suite 5,6 and 7, Indian Rocks Beach, Florida, and legally described as Indian Beach Re-Revised, Block 29, Lots 1, 2, and 3.

**7. OTHER LEGISLATIVE MATTERS:** None.

**8. WORK SESSION:** None.

**9. OTHER BUSINESS:** None.

**10. ADJOURNMENT.**

---

APPEALS: Any person who decides to appeal any decision made, with respect to any matter considered at such hearing, will need a record of the proceedings and, for such purposes, may need to ensure that a verbatim record of the proceedings is made, which record includes the

testimony and evidence upon which the appeal is to be based, per s. 286.0105, F.S. Verbatim transcripts are not furnished by the City of Indian Rocks Beach, and should one be desired, arrangements should be made in advance by the interested party (i.e., Court Reporter).

In accordance with the Americans with Disability Act and s. 286.26, F.S., any person with a disability requiring reasonable accommodation to participate in this meeting should contact the City Clerk's Office with your request, telephone 727/595-2517 [lkornijtschuk@irbcity.com](mailto:lkornijtschuk@irbcity.com), no later than THREE (3) days before the proceeding for assistance.

**POSTED: December 6, 2024.**

**NEXT REGULAR CITY COMMISSION MEETING  
TUESDAY, JANUARY 14, 2025 @ 6:00 P.M.**

**AGENDA ITEM NO. 1 A**

**REPORT OF  
Pinellas County Sheriff's Office**

**AGENDA ITEM NO. 1 B**

**REPORT OF  
Pinellas Suncoast Fire & Rescue  
District**

**AGENDA ITEM NO. 1 C**

**Hurricane Helene & Hurricane  
Milton Recovery Update**

**AGENDA ITEM NO. 2**

**PUBLIC COMMENTS**



**AGENDA ITEM NO. 3 A**  
**REPORTS OF City Attorney**

**AGENDA ITEM NO. 3 B**  
**REPORTS OF City Manager**

**AGENDA ITEM NO. 3 C**

**REPORTS OF City Commission**

**AGENDA ITEM NO. 4**  
**ADDITIONS/DELETIONS**

**AGENDA ITEM NO. 5 A**

**CONSENT AGENDA**

**MINUTES**  
**CITY OF INDIAN ROCKS BEACH**  
**CITY COMMISSION MEETING**  
**TUESDAY, NOVEMBER 12, 2024- 6:00 PM**  
**HOLIDAY INN HARBORSIDE- 401 2<sup>ND</sup> STREET-PELICAN SAND PIPER ROOM**  
**INDIAN ROCKS BEACH, FL 33785**

Mayor-Commissioner Houseberg called the meeting to order at 6:00 p.m., followed by the Pledge of Allegiance and a moment of silence.

**MEMBERS PRESENT:** Mayor-Commissioner Denise Houseberg, Vice-Mayor Commissioner Janet Wilson, Commissioner Jude Bond, Commissioner John Bigelow, and Commissioner Hope Wyant.

**OTHERS PRESENT:** City Manager Gregg Mims, Finance Director Dan Carpenter, Public Works Director Dean Scharmen, City Clerk Lorin Kornijtschuk, Planning and Zoning Consultants Hetty Harmon and Craig Fuller.

For continuity, items are listed in agenda order, although not necessarily discussed in that order.

**1 A. REPORT OF Pinellas County Sheriff's Office.**

A PCSO representative reviewed the September 2024 Crime Analysis report.

**1 B. REPORT OF Pinellas Suncoast Fire & Rescue District.**

Nothing reported.

**1 C. REPORT OF Recovery Efforts from Hurricane Helene and Hurricane Milton.**

City Manager Mims stated that residents' guides, which include frequently asked questions, are available on the city website and contain valuable information. He also mentioned some positive progress regarding letters many people have been waiting for.

City Manager Mims provided an update on tracking property damage assessments and the permit process. The city has engaged Civilsurv to monitor the status of properties, which will help track where each property stands in the evaluation process. This system will allow the city to keep up-to-date records before county permits are issued, with Planning and Zoning Consultant Hetty Harmon signing off before the county can issue permits. He also reported that the city will post lists of properties with their damage status on the website, so residents can check their status before receiving a letter. While the city is mandated to send formal letters by mail, copies will also be available at City Hall for residents who wish to pick them up sooner.

Public Works Director Dean Scharmen provided several updates regarding ongoing recovery efforts. The debris management program is nearing completion. Crews, including DRC, emergency services, and the City of IRB, are still actively working. He stated, the city is partnering with Pinellas County for a Household Chemical Collection event on Saturday, November 23rd, from 9 a.m. to 12 p.m. at the Belleair Causeway Boat Ramp. Residents can safely dispose of hazardous household items, but there are restrictions on what will be accepted (e.g., no fire extinguishers, propane tanks, or medicines). Residents will need to present proof of

residency to participate. Regarding beach access and parks, dune repairs and sand removal are progressing well, with 12 out of 15 beach accesses now reopened. Parks have also started to reopen, including Brown Park (excluding the tennis courts), 24th Avenue Park, Kolb Park, 12th Avenue Park, 10th Avenue Park, Chick-C-C Park, and Keegan Clair Park. Some parks may still have non-operational lighting due to the storms. Scharmen thanked the community for their patience during the recovery process.

Planning and Zoning Consultant Hetty Harmon provided updates on the city's permit process and damage assessments. She also clarified that letters will be sent to all residents regarding whether their property has sustained substantial damage. These letters will come from the city, and the updated information can be found on the city's website.

Harmon noted that the website has been updated to include guidance for properties with non-substantial damage, along with necessary application forms. For properties within floodplains or impacted by substantial damage, there will be an appeal process. This process will involve a re-evaluation of cost estimates and appraisals, managed by county subcontractors.

CivilSurv representative Craig Fuller provided an update on the permitting and damage evaluation process. The city has just received a data set and is cleaning it up before sending out letters to residents. He clarified that, although there are thousands of homes and businesses in the county, the number of properties with substantial damage within the city is relatively small, though this is subject to change as more evaluations are completed.

Fuller emphasized that the initial evaluations are for structural soundness, not a full damage assessment. These evaluations are to ensure buildings are not at risk of collapse, and they are not meant to be final determinations of the overall damage. He also noted that there will be an appeals process for those who disagree with damage assessments. This process will involve submitting estimates, appraisals, and documentation of the damage, with the county bringing in external contractors to review and confirm the findings. The goal is to ensure that repairs are made and improvements can progress, helping residents return to their homes as quickly as possible.

Mayor Commissioner Houseberg asked who was the Flood Plain Manager for the City?

Public Works Director Scharmen Public Works Director Scharmen responded that he is the city's designated floodplain manager but has the authority to delegate certain responsibilities to other staff members. Specifically, Hetty, Craig, and the CivilSurv team have been assigned various tasks related to floodplain management.

Mayor Commissioner Houseberg asked when the Dog Park would be open. Public Works Director Scharmen replied that the City is working on it.

## **Mayor-Commissioner Houseberg opened Public Comment.**

### **2. PUBLIC COMMENTS.**

David Whiteside, 446 Harbor Drive North, expressed appreciation for the city's hard work but raised concerns about the delays in issuing damage assessment letters.

Diane Daniel, 309 10<sup>th</sup> Avenue, thanked the city for its hard work. She suggested bringing back parking stickers. She stated she plans to demolish her house and requested that the demolition permit process be expedited and separate from the rebuilding process. She expressed concern over the lack of official communication from the city.

Nancy Mariani, 515 Hidden Harbor Drive, stated she is frustrated over the lack of progress on permits that were submitted before the storms. She also stated the city should have a unified approach regarding garbage pickup.

Paul Osborne, 2504 Gulf Boulevard, expressed gratitude for the efforts to restore Indian Rocks Beach and praised the work done so far., He raised concerns about the condition of the beach. He urged the commission to make beach restoration a priority.

Laura 115 12<sup>th</sup> Avenue, raised concerns about the delay in permit applications. She also expressed confusion about how residents with non-substantial damage will be notified.

Mark Arnold 1204 Harbor Drive, expressed concerns about the permitting process, particularly regarding projects that were submitted before the storms. He noted that some businesses have already completed repairs and reopened, while homeowners are still waiting for permits. He raised concerns about a fire on their street, where multiple structures are similar.

Elsa Segal, 12<sup>th</sup> Avenue, thanked the city for providing information on its website and for offering a hazardous waste recycling event but would like clarification on how to properly dispose of fire extinguishers, and requested clearer signage for the city's recycling station. She also inquired whether homeowners are responsible for restoring their front lawns.

Mr. Lindsey, 432 18<sup>th</sup> Avenue, expressed gratitude for the efforts being made in collaboration with Pinellas County He suggested that the city approve a magistrate to handle short-term rental issues, which could help free up resources and allow the city to allocate additional staff to assist with the recovery process.

Kristin Bergman, 2207 Bay Boulevard, shared information about the Community Recovery Project, which offers free support services to help people cope with stress during the recovery process.

RB Johnson, 1206 Beach Trail, made a historical comparison between Hurricane Elena in 1985 and the recent storm, highlighting the differences in impact due to changes in the beach and infrastructure over the years. He explained that while both storms were similar in their coastal



paths, the damage was vastly different. In 1985, the beach was much narrower with exposed sea walls, and the storm caused extensive damage along Gulf Boulevard, including destroyed seawalls and properties. The storm's 48-hour duration intensified the impact.

In contrast, the recent storm had a higher storm surge but was mitigated by the wider, more vegetated dunes that absorbed the impact, preventing the same level of destruction. Johnson emphasized how the improvements made to the beach over the years, including the wider beach and dunes, helped reduce the damage compared to 1985. He noted that the recovery process after Hurricane Elena took years, while the current recovery has been quicker, underscoring the significant difference in the outcomes due to the changes in beach infrastructure.

Scott Shapiro, 2032 20<sup>th</sup> Avenue Parkway, expressed frustration with the ongoing recovery process, emphasizing the emotional and financial toll on residents. He raised concerns about the lack of communication regarding whether residents can proceed with repairs or rebuilding. He also urged the city to explore FEMA flood mitigation grants or Alternative Dwelling Units to help homeowners.

Hilary King, 327 Bahia Vista Drive, asked for clarification on the role of the city's flood management process, questioning whether the city has the authority to streamline its own procedures while still retaining FEMA grants and assistance.

### **Mayor-Commissioner Houseberg closed Public Comment.**

Planning and Zoning Consultant Craig Fuller provided responses to residents' concerns regarding the permitting process and flood recovery efforts.

1. Outsourced Permitting Process: The county handles inspections and permits, and the city is receiving updates from the county. While the city was informed two weeks ago that they would receive data, it only arrived recently, and they are working to process and distribute it to residents by the end of the week.

2. Substantial vs. Non-Substantial Damage: The city is distinguishing between properties with substantial and non-substantial damage. Non-substantial damage (such as minor repairs) can move more quickly through the permitting process, while substantial damage requires more time due to additional regulations and requirements.

3. Communication: Updates from the county are typically provided on a weekly basis, and the city is working to ensure information is shared as soon as it is available. The team is also preparing FAQs to help clarify the process, though they are cautious about releasing information prematurely due to incomplete data.

4. Flood Mitigation and Construction: For homeowners with substantial damage, there are temporary solutions for making homes habitable, such as minor repairs to address mold or other issues until a more permanent solution can be reached. The team emphasized that floodplain regulations are crucial, as all properties are within a floodplain and must comply with building codes and flood mitigation standards, including ensuring that structures are elevated properly and have GFI outlets.

### **3 A. REPORT OF the City Attorney.**

The City Attorney Mora provided an update on the ongoing short-term rental litigation, noting that settlement discussions are still in progress. He formally requested a "shade meeting" under Florida Statute 286.011, to allow for private discussions about the litigation and settlement strategy.

He also acknowledged the frustration of residents, especially in light of the challenges they face due to recent events. While recognizing that the city's efforts may not always feel responsive enough, the Attorney explained that the city is working within a complex framework of guidance from local, state, and federal governments, which are often inconsistent.

### **3 B. REPORT OF the City Manager.**

Reported in Agenda Item 1C.

### **3 C. REPORT OF the City Commission.**

Commissioner Bigelow asked for an update on the Harbor Drive North construction project, which has been ongoing since April.

The Public Works Director explained that he cannot provide a definitive completion date for the Harbor Drive North construction project. He mentioned that there are ongoing conflicts with the county regarding water main and sewer line issues, which are causing delays.

Commissioner Wyant expressed her commitment to listening to residents and addressing their concerns. She mentioned discussing issues with residents like RB Johnson regarding beach vegetation and Scott Shapiro regarding temporary housing needs. The remaining emergency resources from her business have been transferred to Saltwater Hippie in Madeira Beach, which is now offering a larger operation to assist the community.

Vice-Mayor Commissioner Wilson shared that she has attended the first two legislative committee sessions for the Florida League of Cities and will be participating in a conference next month where the League will focus on five key areas to address in the upcoming legislative sessions. She anticipates having more information by January. Wilson emphasized that the Florida League of Cities prioritizes "home rule," which ensures cities retain the ability to make their own decisions.

Mayor-Commissioner Ms. Houseberg shared several upcoming community events:

1. Project Hope: A free "Me Meal" will be provided tomorrow, Wednesday, November 13th, from 4 to 8 p.m. at Calvary Episcopal Church.
2. Christmas Tree Lighting: The annual Christmas tree lighting will take place on December 6th at 7 p.m.\*\* at 12th Avenue Park, featuring a new Christmas tree.
3. IRB Christmas Parade: The Christmas parade will occur on December 8th at 1 p.m., with participants encouraged to walk, bike, or use golf carts.
4. IRB Boat Parade: On December 21st, it will be a more relaxed boat parade with no prizes. Everyone with a boat is welcome to join and participate in the parade.

**4. ADDITIONS/DELETIONS.** None.

The City Attorney read Consent Agenda 5 A through 5 E.

**5. CONSENT AGENDA:**

- A. APPROVAL OF** October 29, 2024, Regular City Commission Meeting Minutes.
- B. RESCHEDULING** the March 11, 2025, Regular City Commission Meeting to Tuesday, March 25, 2025, due to the IRB General Election.
- C. RESOLUTION 2024-12:** A Resolution of the City Commission of the City of Indian Rocks Beach, Florida, making findings; approving and ratifying all emergency declarations and extensions thereof; providing for severability, and providing for an effective date.

**Motion by Vice-Mayor Commissioner Wilson, seconded by Commissioner Wyant to approve the consent agenda, consisting of agenda items 5 A through 5 c. Unanimous approval by acclamation.**

- 6. PUBLIC HEARINGS:** None
- 7. OTHER LEGISLATIVE MATTERS:** None.
- 8. WORK SESSION:** None.
- 9. OTHER BUSINESS:** None.
- 10. ADJOURNMENT.**

**Motion to adjourn was made by Vice-Mayor Commissioner Wilson and seconded by Commissioner Wyant adjourn at 7:18 p.m. Unanimous approval by acclamation.**

\_\_\_\_\_  
Date Approved

\_\_\_\_\_  
Denise Houseberg, Mayor-Commissioner


Attest: \_\_\_\_\_  
Lorin A. Kornijtschuk, City Clerk


**AGENDA ITEM NO. 5 B**

**CONSENT AGENDA**

INDIAN ROCKS BEACH CITY COMMISSION  
AGENDA MEMORANDUM

MEETING OF: December 10, 2024                      AGENDA ITEM: 5B

ORIGINATED BY: Dan Carpenter, Finance Director 

AUTHORIZED BY: Brently Gregg Mims   
City Manager

SUBJECT: Authorizing the City Manager to enter into a contract for  
audit services with Forvis Mazars, LLP, for fiscal years 2024  
– 2027.

---

**BACKGROUND:**

The City requires audit services that provide assurances on internal controls, notification of reportable conditions and assurance that financial statements are free of material misstatements. Local governmental entities located in Florida are, in general, required by Florida law (Section 218.39, Florida Statutes) to have an annual "financial audit."

**ANALYSIS:**

In November 2024 the ownership of the current provider of audit services for the city, MSL CPAs and Advisors, was acquired by Forvis Mazars, LLP. The City's continuing services contract for audit services must be reassigned to the new owner for fiscal years 2024 – 2027. City code of ordinances, Sec. 2-332(d), allows the City Manager to negotiate and extend existing contracts with vendors when the city deems the service satisfactory. In addition, Florida Statute Sec. 218.391 allows for extensions & renewals. The proposed contract has been reviewed by staff and is included for analysis.

**MOTION:**

That authorization for the City Manager to enter into a contract for audit services with Forvis Mazars, LLP, for fiscal years 2024 - 2027, *be approved.*

November 14, 2024

To the Honorable City Commission and Management  
City of Indian Rocks Beach  
1507 Bay Palm Boulevard  
Indian Rocks Beach, Florida 33758

We appreciate you choosing **Forvis Mazars, LLP** as your service provider and are pleased to confirm the arrangements of our engagement in this contract. Within the requirements of our professional standards and any duties owed to the public, regulatory, or other authorities, our goal is to provide you an **Unmatched Client Experience**.

In addition to the terms set forth in this contract, including the detailed **Scope of Services**, our engagement is governed by the Terms and Conditions Addendum, incorporated fully by this reference.

### **Summary Scope of Services**

As described in the attached **Scope of Services**, our services will include the following:

City of Indian Rocks Beach, Florida

- Audit Services for the years ended September 30, 2024-2027.

You agree to assume full responsibility for the substantive outcomes of the contracted services and for any other services we may provide, including any findings that may result.

You also acknowledge these services are adequate for your purposes, and you will establish and monitor the performance of these services to ensure they meet management's objectives. All decisions involving management responsibilities related to these services will be made by you, and you accept full responsibility for such decisions.

### **Engagement Fees**

Our fees will be based on time, skill, and resources, including our proprietary information required to complete the services.

We have agreed that should time expended exceed our estimates, the maximum fee will not exceed the following:

<u>Fiscal Year Ending</u>	<u>Audit Fee</u>	<u>Single Audit (If applicable)</u>
9/30/2024	\$27,000	\$2,500
9/30/2025	\$28,000	\$2,500
9/30/2026	\$29,000	\$2,500
9/30/2027	\$30,000	\$2,500

Our pricing for this engagement and our fee structure are based upon the expectation that our invoices will be paid promptly. These fees will be invoiced on an interim basis during the progress of our engagement. Invoices are due within forty-five (45) days of receipt of invoice in accordance with Florida Statute §218.74 ch. seq., the Local Government Prompt Payments Act. Any remaining balance is due upon delivery of the final product.

Our timely completion of services and the fees thereon depends on the assistance you provide us in accumulating information and responding to our inquiries. Inaccuracies or delays in providing this information or the responses may result in additional billings, untimely filings, or inability to meet other deadlines.

**Contract Agreement**

Please sign and return this contract to indicate your acknowledgment of, and agreement with, the arrangements for our services including our respective responsibilities.

**Forvis Mazars, LLP**

Acknowledged and agreed to as it relates to the entire contract, including the **Scope of Services and Terms and Conditions Addendum**, on behalf of the City of Indian Rocks Beach, Florida

BY \_\_\_\_\_

M. Brently Gregg Mims, City Manager

## Scope of Services – Audit Services

We will audit the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information] and related disclosures, which collectively comprise the basic financial statements for the following entities:

City of Indian Rocks Beach, Florida for the years ended September 30, 2024-2027.

The audit has the following broad objectives:

- Obtaining reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- Expressing opinions on the financial statements
- Issuing a report on your internal control over financial reporting and compliance and other matters based on the audit of your financial statements in accordance with *Government Auditing Standards*
- Expressing an opinion on your compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect to each of your major federal award programs and major state projects in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the Florida Single Audit Act, and Chapter 10.550, *Rules of the Auditor General*.
- Issuing a report on your internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*.
- Issuing a report on your schedule of expenditures of federal awards and state financial assistance.

You have informed us that the audited financial statements are expected to be presented along with management's annual report. Management is responsible for the other information included in the annual report. The other information comprises the annual report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements will not cover the other information, and we will not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or whether the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report..

We will also express an opinion on whether supplementary information other than required supplementary information ("supplementary information") is fairly stated, in all material respects, in relation to the financial statements as a whole. We consider the following supplementary information:

- Schedule of Expenditures of Federal Awards and State Financial Assistance, if applicable
- Combining and Individual Fund Financial Statements and Schedules
- Sales Surtax Fund Budgetary Comparison Schedule

We will complete the auditee portion of the Form SF-SAC (Data Collection Form) through the Federal Audit Clearinghouse. We will not make the submission on your behalf. You will review a draft(s) of the submission prior to transmission and agree that you are solely responsible for approving the final draft for transmission as well as for the auditee submission and certification.

Jeff Wolf is responsible for supervising the engagement and authorizing the signing of the report or reports.



We will issue written reports upon completion of our audits, addressed to the following parties:

**Entity Name**

City of Indian Rocks Beach, Florida

**Party Name**

City Commission

You are responsible to distribute our reports to other officials who have legal oversight authority or those responsible for acting on audit findings and recommendations, and to others authorized to receive such reports.

The following apply for the audit services described above:

**Our Responsibilities**

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the Uniform Guidance; and Chapter 10.550, *Rules of the Auditor General*. Those standards require that we plan and perform:

- The audit of the financial statements to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by fraud or error
- The audit of compliance to obtain reasonable rather than absolute assurance about whether the entities complied with the types of compliance requirements described in the OMB Compliance Supplement and State Project Compliance Supplement that could have a direct and material effect on each major federal award program and state project.

We will exercise professional judgment and maintain professional skepticism throughout the audit.

We will identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, 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.

We will obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

We will 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.

We will also conclude, based on audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

We will identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the entity's compliance with compliance requirements subject to audit and performing such other procedures as the auditor considers necessary in the circumstances.

We will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General* but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that the auditor identified during the audit.

## **Limitations & Fraud**

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit that is planned and conducted in accordance with GAAS will always detect a material misstatement or material noncompliance with federal award programs when it exists. Misstatements, including omissions, 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. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

The risk of not detecting a material misstatement or material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

Our understanding of internal control is not for the purpose of expressing an opinion on the effectiveness of your internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit.

We are available to perform additional procedures with regard to fraud detection and prevention at your request, subject to completion of our normal engagement acceptance procedures. The actual terms and fees of such an engagement would be documented in a separate contract to be signed by you and Forvis Mazars.

## **Opinion**

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, add an emphasis-of-matter paragraph or other-matter paragraph(s) to our auditor's report, or if necessary, decline to express an opinion or withdraw from the engagement.

If we discover conditions that may prohibit us from issuing a standard report, we will notify you. In such circumstances, further arrangements may be necessary to continue our engagement.

## Your Responsibilities

Management and, if applicable, those charged with governance acknowledge and understand their responsibility for the accuracy and completeness of all information provided and for the following:

- **Audit Support** – to provide us with:
  - Unrestricted access to persons within the entity or within components of the entity (including management, those charged with governance, and component auditors) from whom we determine it necessary to obtain audit evidence
  - Information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including access to information relevant to disclosures
  - Information about events occurring or facts discovered subsequent to the date of the financial statements, of which management may become aware, that may affect the financial statements
  - Information about any known or suspected fraud affecting the entity involving management, employees with significant role in internal control, and others where fraud could have a material effect on the financials
  - Identification and provision of report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented
  - Additional information that we may request for the purpose of the audit
  
- **Internal Control and Compliance** – for the:
  - Design, implementation, and maintenance of internal control relevant to compliance with laws and regulations and the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
  - Alignment of internal control to ensure that appropriate goals and objectives are met; that management and financial information is reliable and properly reported; and that compliance with and identification of the laws, regulations, contracts, grants, or agreements (including any federal award programs) applicable to the entity's activities is achieved
  - Remedy, through timely and appropriate steps, of fraud and noncompliance with provisions of laws, regulations, contracts, or other agreements reported by the auditor
  - Establishment and maintenance of processes to track the status and address findings and recommendations of auditors
  
- **Accounting and Reporting** – for the:
  - Maintenance of adequate records, selection and application of accounting principles, and the safeguard of assets
  - Adjustment of the financial statements to correct material misstatements and confirmation to us in the representation letter that the effects of any uncorrected misstatements aggregated by us are immaterial, both individually and in the aggregate, to the financial statements taken as a whole
  - Preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
  - Inclusion of the auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us

- o Distribution of audit reports to any necessary parties

The results of our tests of compliance and internal control over financial reporting performed in connection with our audit of the financial statements may not fully meet the reasonable needs of report users. Management is responsible for obtaining audits, examinations, agreed-upon procedures, or other engagements that satisfy relevant legal, regulatory, or contractual requirements or fully meet other reasonable user needs.

**Required  
Supplementary  
Information**

Accounting principles generally accepted in the United States of America provide for certain required supplementary information ("RSI") to accompany the basic financial statements. We understand the following RSI will accompany the basic financial statements:

1. Management's Discussion and Analysis ("MD&A")
2. Budgetary comparison
3. Pension and Other Postemployment Benefit information

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management is responsible for the fair presentation of the RSI. As part of our engagement, we will apply certain limited procedures to the RSI in GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary  
Information**

With regard to any supplementary information that we are engaged to report on:

- Management is responsible for its preparation in accordance with applicable criteria
- Management will provide certain written representations regarding the supplementary information at the conclusion of our engagement
- Management will include our report on this supplementary information in any document that contains this supplementary information and indicates we have reported on the supplementary information
- Management will make the supplementary information readily available to intended users if it is not presented with the audited financial statements

Such information is:

- Presented for the purpose of additional analysis of the financial statements
- Not a required part of the financial statements
- The responsibility of management
- Subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the accounting and other records used

to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS

**Written  
Confirmations  
Required**

As part of our audit process, we will request from management and, if applicable, those charged with governance written confirmation acknowledging certain responsibilities outlined in this contract and confirming:

- The availability of this information
- Certain representations made during the audit for all periods presented
- The effects of any uncorrected misstatements, if any, resulting from errors or fraud 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

**Peer Review  
Report**

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract, upon request. If you would like a copy, please request from your engagement executive.

Forvis Mazars, LLP Terms and Conditions Addendum

**GENERAL**

1. **Overview.** This addendum describes **Forvis Mazars, LLP's** standard terms and conditions ("Terms and Conditions") applicable to Our provision of services to the Client ("You"). The Terms and Conditions are a part of the contract between You and Forvis Mazars, LLP. For the purposes of the Terms and Conditions, any reference to "Firm," "We," "Us," or "Our" is a reference to Forvis Mazars, LLP ("Forvis Mazars"), and any reference to "You" or "Your" is a reference to the party or parties that have engaged Us to provide services and the party or parties ultimately responsible for payment of Our fees and costs.

**BILLING, PAYMENT, & TERMINATION**

2. **Billing and Payment Terms.** We will bill You for Our professional fees and costs as outlined in Our contract. Unless otherwise provided in Our contract, payment is due upon receipt of Our billing statement. Interest will be charged on any unpaid balance after 45 days at the rate of 10 percent per annum, or as allowed by law at the earliest date thereafter, and highest applicable rate if less than 10 percent. All fees, charges, and other amounts payable to Forvis Mazars hereunder do not include any sales, use, excise, value-added, or other applicable taxes, tariffs, or duties, payment of which shall be Your sole responsibility, and do not include any applicable taxes based on Forvis Mazars' net income or taxes arising from the employment or independent contractor relationship between Forvis Mazars and Forvis Mazars' personnel. Client is a governmental entity exempt from sales and use tax and shall provide Forvis Mazars with a valid certificate of exemption upon execution of this contract.

We reserve the right to suspend or terminate Our work for this engagement or any other engagement for nonpayment of fees. If Our work is suspended or terminated, You agree that We will not be responsible for Your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against You resulting from Your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of Our services.

Our fees may increase if Our duties or responsibilities are increased by rulemaking of any regulatory body or any additional new accounting or auditing standards. Our engagement fees do not include any time for post-engagement consultation with Your personnel or third parties, consent letters and related procedures for the use of Our reports in offering documents, inquiries from regulators, or testimony or deposition regarding any subpoena. Charges for such services will be billed separately. In the event of such fee increase Forvis Mazars shall provide prior written notice to Client and may terminate the contract in accordance with Section 4.

3. **Billing Records.** If these services are determined to be within the scope and authority of Section 1861(v)(1)(I) of the Social Security Act, We agree to make available to the Secretary of Health and Human Services, or to the U.S. Comptroller General, or any of their duly authorized representatives, such of Our books, documents, and records that are necessary to

certify the nature and extent of Our services, until the expiration of four (4) years after the furnishing of these services. This contract allows access to contracts of a similar nature between subcontractors and related organizations of the subcontractor, and to their books, documents, and records.

4. **Termination.** Either party may terminate these services in good faith at any time for any reason, including Your failure to comply with the terms of Our contract or as We determine professional standards require. Both parties must agree, in writing, to any future modifications or extensions. If services are terminated, You agree to pay Forvis Mazars for time expended to date. In addition, You will be billed costs and fees for services from other professionals, if any, as well as an administrative fee of five (5) percent to cover certain technology and administrative costs associated with Our services. Unless terminated sooner in accordance with its terms, this engagement shall terminate upon the completion of Forvis Mazars' services hereunder.

**DISPUTES & DISCLAIMERS**

5. **Mediation.** Any dispute arising out of or related to this engagement will, prior to resorting to litigation, be submitted for nonbinding mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The mediator will be selected by agreement of the parties. The mediation proceeding shall be confidential. Each party will bear its own costs in the mediation, but the fees and expenses of the mediator will be shared equally.
6. **Indemnification.** To the extent permitted by law and subject to the monetary limitations set forth in Florida Statute §768.28, You agree to hold Forvis Mazars harmless from any and all claims which arise from knowing misrepresentations to Forvis Mazars, or the intentional withholding or concealment of information from Forvis Mazars by Your management or any partner, principal, shareholder, officer, director, member, employee, agent, or assign of Yours. To the extent permitted by law, You also agree to indemnify Forvis Mazars for any claims made against Forvis Mazars by third parties, which arise from any wrongful negligent actions of Your management or any partner, principal, shareholder, officer, director, member, employee, agent, or assign of Yours. The provisions of this paragraph shall apply regardless of the nature of the claim.
7. **Statute of Limitations.** You agree that any claim or legal action arising out of or related to this contract and the services provided hereunder shall be commenced in accordance with the applicable statute of limitations period set forth under Florida law. This time limitation shall apply regardless of whether Forvis Mazars performs other or subsequent services for You. A claim is understood to be a demand for money or services, demand for mediation, or the service of suit based on a breach of this contract or the acts or omissions of Forvis Mazars in performing the services provided herein. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.
8. **Limitation of Liability.** You agree that Forvis Mazars' liability, if any, arising out of or related to this contract and the services

provided hereunder, shall be limited to the amount of the fees paid by You for services rendered under this contract. This limitation shall not apply to the extent it is finally, judicially determined that the liability resulted from the intentional or willful misconduct of Forvis Mazars or if enforcement of this provision is disallowed by applicable law or professional standards.

9. **Waiver of Certain Damages.** In no event shall either party be liable for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise.
10. **Choice of Law.** You acknowledge and agree that any dispute arising out of or related to this contract shall be governed by the laws of the State of Florida, without regard to its conflict of laws principles. Venue and jurisdiction shall be in the courts of Pinellas County, Florida or the U.S. District Court in and for the Middle District of Florida, Tampa Division.
11. **WAIVER OF JURY TRIAL. THE PARTIES HEREBY AGREE NOT TO ELECT A TRIAL BY JURY OF ANY ISSUE TRIABLE OF RIGHT BY JURY, AND WAIVE ANY RIGHT TO TRIAL BY JURY FULLY TO THE EXTENT THAT ANY SUCH RIGHT SHALL NOW OR HEREAFTER EXIST WITH REGARD TO THIS AGREEMENT, OR ANY CLAIM, COUNTERCLAIM, OR OTHER ACTION ARISING IN CONNECTION THEREWITH. THIS WAIVER OF RIGHT TO TRIAL BY JURY IS GIVEN KNOWINGLY AND VOLUNTARILY BY THE PARTIES, AND IS INTENDED TO ENCOMPASS INDIVIDUALLY EACH INSTANCE AND EACH ISSUE AS TO WHICH THE RIGHT TO A TRIAL BY JURY WOULD OTHERWISE ACCRUE.**
12. **Severability.** In the event that any term or provision of this agreement shall be held to be invalid, void, or unenforceable, then the remainder of this agreement shall not be affected, and each such term and provision of this agreement shall be valid and enforceable to the fullest extent permitted by law.
13. **Assignment.** You acknowledge and agree that the terms and conditions of this contract shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.
14. **Disclaimer of Legal or Investment Advice.** Our services do not constitute legal or investment advice. You should seek the advice of legal counsel in such matters. Regulatory authorities may interpret circumstances differently than We do. In addition, the applicable laws, regulations, and regulators' enforcement activities may change over time.

#### **RECORDS, WORKPAPERS, DELIVERABLES, & PROPRIETARY INFORMATION**

15. **Maintenance of Records.** You agree to assume full responsibility for maintaining Your original data and records and that Forvis Mazars has no responsibility to maintain this information. You agree You will not rely on Forvis Mazars to provide hosting, electronic security, or backup services, e.g.,

business continuity or disaster recovery services, to You unless separately engaged to do so. You understand that Your access to data, records, and information from Forvis Mazars' servers, i.e., Forvis Mazars portals used to exchange information, can be terminated at any time and You will not rely on using this to host Your data and records.

16. **Forvis Mazars Workpapers.** Our workpapers and documentation retained in any form of media for this engagement are the property of Forvis Mazars. We can be compelled to provide information under legal process. In addition, We may be requested by regulatory or enforcement bodies (including any State Board) to make certain workpapers available to them pursuant to authority granted by law or regulation. Unless We are prohibited from doing so by law or regulation, Forvis Mazars will inform You of any such legal process or request. You agree We have no legal responsibility to You in the event We determine We are obligated to provide such documents or information.
17. **Subpoenas or Other Legal Process.** In the event Forvis Mazars is required to respond to any such subpoena, court order, or any government regulatory inquiry or other legal process relating to You or Your management for the production of documents and/or testimony relative to information We obtained or prepared incident to this or any other engagement in a matter in which Forvis Mazars is not a party, You shall compensate Forvis Mazars for all time We expend in connection with such response at normal and customary hourly rates and to reimburse Us for all out-of-pocket expenses incurred in regard to such response.
18. **Use of Deliverables and Drafts.** You agree You will not modify any deliverables or drafts prepared by Us for internal use or for distribution to third parties. You also understand that We may on occasion send You documents marked as draft and understand that those are for Your review purpose only, should not be distributed in any way, and should be destroyed as soon as possible.

Our report on any financial statements must be associated only with the financial statements that were the subject of Our engagement. You may make copies of Our report, but only if the entire financial statements (exactly as attached to Our report, including related footnotes) and any supplementary information, as appropriate, are reproduced and distributed with Our report. You agree not to reproduce or associate Our report with any other financial statements, or portions thereof, that are not the subject of Our engagement.

19. **Proprietary Information.** You acknowledge that proprietary information, documents, materials, management techniques, and other intellectual property are a material source of the services We perform and were developed prior to Our association with You. Any new forms, software, documents, or intellectual property We develop during this engagement for Your use shall belong to Us, and You shall have the limited right to use them solely within Your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements, and other documents which We make available to You are confidential and proprietary to Us. Neither You, nor any of Your agents, will copy, electronically store, reproduce, or make any such documents available to anyone other than Your personnel. This provision will apply to all materials whether in digital, "hard copy" format, or other medium. Nothing herein

shall be construed to prohibit disclosure required pursuant to Florida Statute Chapter 119, the Florida Public Records Act or any other applicable law.

## 20. Public Records.

In accordance with Florida Statute §119.0701, FORVIS MAZARS shall keep and maintain public records required by the Client in performance of services pursuant to the contract. Upon request from the Client's custodian of public records, FORVIS MAZARS shall provide the Client with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided pursuant to Florida Statute Chapter 119 or as otherwise provided by law. FORVIS MAZARS shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if FORVIS MAZARS does not transfer the records to the Client. FORVIS MAZARS shall, upon completion of the contract, transfer, at no cost, to the Client all public records in possession of FORVIS MAZARS or keep and maintain public records required by the Client to perform services pursuant to the contract. If FORVIS MAZARS transfers all public records to the Client upon completion of the contract, FORVIS MAZARS shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If FORVIS MAZARS keeps and maintains public records upon completion of the contract, FORVIS MAZARS shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the Client, upon request from the Client's custodian of public records, in a format that is compatible with the information technology systems of the Client. Notwithstanding the foregoing, nothing herein shall be interpreted to mean that Forvis Mazars will host client data or otherwise take steps with regard to client's data that would violate applicable law or professional standards.

**IF FORVIS MAZARS HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO FORVIS MAZARS' DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS: Lorin A, Kornijtschuk – City Clerk AT: PHONE: 727-595-2517, E-MAIL: [lkornijtschuk@irbcity.com](mailto:lkornijtschuk@irbcity.com).**

## REGULATORY

21. **U.S. Securities and Exchange Commission ("SEC") and other Regulatory Bodies.** Where We are providing services either for (a) an entity that is registered with the SEC, (b) an affiliate of such registrant, or (c) an entity or affiliate that is subject to rules, regulations, or standards beyond those of the American Institute of Certified Public Accountants ("AICPA"),

any term of this contract 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.

22. **Offering Document.** You may wish to include Our report(s) on financial statements in an exempt offering document. You agree that any report, including any auditor's report, or reference to Our firm, will not be included in any such offering document without notifying Us. Any agreement to perform work in connection with an exempt offering document, including providing agreement for the use of the auditor's report in the exempt offering document, will be a separate engagement.

Any exempt offering document issued by You with which We are not involved will clearly indicate that We are not involved by including a disclosure such as, "Forvis Mazars, LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Forvis Mazars, LLP also has not performed any procedures relating to this offering document."

23. **Forvis Mazars Not a Municipal Advisor.** Forvis Mazars is not acting as Your municipal advisor under Section 15B of the *Securities Exchange Act of 1934*, as amended. As such, Forvis Mazars is not recommending any action to You and does not owe You a fiduciary duty with respect to any information or communications regarding municipal financial products or the issuance of municipal securities. You should discuss such matters with internal or external advisors and experts You deem appropriate before acting on any such information or material provided by Forvis Mazars.

24. **Forvis Mazars Not a Fiduciary.** In providing Our attest services, We are required by law and our professional standards to maintain our independence from You. We take this mandate very seriously and thus guard against impermissible relationships which may impair the very independence which You and the users of Our report require. As such, You should not place upon Us special confidence that in the performance of Our attest services We will act solely in Your interest. Therefore, You acknowledge and agree We are not in a fiduciary relationship with You and We have no fiduciary responsibilities to You in the performance of Our services described herein.

## TECHNOLOGY

25. **Electronic Sites.** You agree to notify Us if You desire to place Our report(s), including any reports on Your financial statements, along with other information, such as a report by management or those charged with governance on operations, financial summaries or highlights, financial ratios, etc., on an electronic site. You recognize that We have no responsibility to review information contained in electronic sites.

26. **Electronic Signatures and Counterparts.** This contract and other documents to be delivered pursuant to this contract may be executed in one or more counterparts, each of which will be deemed to be an original copy and all of which, when taken together, will be deemed to constitute one and the same agreement or document, and will be effective when counterparts have been signed by each of the parties and



delivered to the other parties. Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this contract are intended to authenticate this writing and to have the same force and effect as manual signatures. Delivery of a copy of this contract or any other document contemplated hereby, bearing an original manual or electronic signature by facsimile transmission (including a facsimile delivered via the internet), by electronic mail in "portable document format" (".pdf") or similar format intended to preserve the original graphic and pictorial appearance of a document, or through the use of electronic signature software, will have the same effect as physical delivery of the paper document bearing an original signature.

27. **Electronic Data Communication and Storage.** In the interest of facilitating Our services to You, We may send data over the internet, temporarily store electronic data via computer software applications hosted remotely on the internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, We employ measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with Our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that We have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by Us. You consent to Our use of these electronic devices and applications during this engagement.

## OTHER MATTERS

28. **Cooperation.** You agree to cooperate with Forvis Mazars in the performance of Forvis Mazars' services to You, including the provision to Forvis Mazars of reasonable facilities and timely access to Your data, information, and personnel. You shall be responsible for the performance of Your employees and agents.
29. **Third-Party Service Providers.** Forvis Mazars may from time to time utilize third-party service providers, including but not limited to domestic software processors or legal counsel, or disclose confidential information about You to third-party service providers in serving Your account. Forvis Mazars maintains, however, internal policies, procedures, and safeguards to protect the confidentiality and security of Your information. In addition, Forvis Mazars will secure confidentiality agreements with all service providers to maintain the confidentiality of Your information. If We are unable to secure an appropriate confidentiality agreement, You will be asked to consent prior to Forvis Mazars sharing Your confidential information with the third-party service provider.
30. **Independent Contractor.** When providing services to You, We will be functioning as an independent contractor; and in no event will We or any of Our employees be an officer of You, nor will Our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to You. Decisions regarding management of Your business remain the

responsibility of Your personnel at all times. Neither You nor Forvis Mazars shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.

31. **Hiring of Forvis Mazars Personnel.** We ask that You respect the employment relationship that Our personnel have with Our firm and to refrain from any employment offers to Forvis Mazars personnel. However, if You find it necessary to make an offer of employment and if it is accepted, during the term of this engagement and for a period of 18 months after Forvis Mazars stops providing services, You agree that We will be paid a one-time employment fee equal to 100 percent of the employee's highest annual salary. This fee will be payable prior to Our personnel commencing employment with You. Provided, however, You shall not be in violation of the nonsolicitation covenant set forth herein with respect to any position You advertise in the form of a general solicitation not delivered to or focused upon any single individual.
32. **Use of Forvis Mazars Name.** Any time You intend to reference Forvis Mazars' firm name in any manner in any published materials, including on an electronic site, You agree to provide Us with draft materials for review and approval before publishing or posting such information.
33. **Network.** Forvis Mazars, LLP is a Delaware limited liability partnership and an independent member of Forvis Mazars Global Ltd., a leading global professional services network. Forvis Mazars Global Ltd. is a United Kingdom company limited by guarantee and does not provide any services to clients.
34. **Entire Agreement.** The contract, including this Terms and Conditions Addendum and any other attachments or addenda, encompasses the entire agreement between You and Forvis Mazars and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this contract must be made in writing and signed by both You and Forvis Mazars.
35. **Force Majeure.** Neither party shall be held responsible for any failure to fulfill its obligations if such failure was caused by circumstances beyond its control, including, without limitation, fire or other casualty, act of God, act of terrorism, strike or labor dispute, war or other violence, explosion, flood or other natural catastrophe, epidemic or pandemic, or any law, order, or requirement of any governmental agency or authority affecting either party, including without limitation orders incident to any such epidemic or pandemic, lockdown orders, stay-at-home orders, and curfews.

**AGENDA ITEM NO. 5 C**

**CONSENT AGENDA**

**CITY OF INDIAN ROCKS BEACH  
RESOLUTION 2024-13**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF INDIAN ROCKS BEACH, FLORIDA, ADOPTING THE NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY CYBERSECURITY FRAMEWORK; AUTHORIZING THE CITY MANAGER OR DESIGNEE TO ADOPT POLICIES AND PROCEDURES AS NECESSARY TO IMPLEMENT THE FRAMEWORK AND COMPLY WITH SECTION 282.3185, FLORIDA STATUTES; AUTHORIZING THE CITY MANAGER OR DESIGNEE TO AFFIRM COMPLIANCE WITH SECTION 282.3185, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Section 282.3185 (4) (a), Florida Statutes, requires that each local government adopt cybersecurity standards that safeguard its data, information technology, and information technology resources to ensure availability, confidentiality, and integrity; and

**WHEREAS**, Section 282.3185 (4) (a), Florida Statutes, requires the City's cybersecurity standards to be consistent with generally accepted best practices for cybersecurity, including the National Institute of Standards and Technology Cybersecurity Framework; and

**WHEREAS**, Section 282.3185 (4) (c), Florida Statutes, requires a municipality with a population of less than 25,000 to adopt the cybersecurity standards mandated by Section 282.3185, Florida Statute, by January 1, 2025; and

**WHEREAS**, Section 282.3185 (4) (d), Florida Statutes, requires each local government to notify the Florida Digital Service of its compliance with Section 282.3185(4), Florida Statutes, as soon as possible; and

**WHEREAS**, the City Commission of the City of Indian Rocks Beach finds that the National Institute of Standards and Technology Cybersecurity Framework should be adopted; and

**WHEREAS**, the City Commission of the City of Indian Rocks Beach recognizes that the National Institute of Standards and Technology Cybersecurity Framework will be updated and

amended over time; and

**WHEREAS**, the City Commission of the City of Indian Rocks Beach acknowledges those updates and amendments are hereby adopted; and

**WHEREAS**, the City Commission of the City of Indian Rocks Beach is committed to maintaining cybersecurity standards pursuant to Section 282.3185, Florida Statutes; and

**WHEREAS**, it is in the best interests of the safety and wellness of public that this resolution be adopted.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF INDIAN ROCKS BEACH, FLORIDA, IN SESSION DULY AND REGULARLY ASSEMBLED:**

**Section 1.** That the City Commission of the City of Indian Rocks Beach hereby adopts the National Institute of Standards and Technology Cybersecurity Framework (“Framework”).

**Section 2.** That the City Manager or designee is hereby authorized to adopt policies and procedures as necessary to implement the Framework including future updates or amendments to the Framework and comply with Section 282.3185, Florida Statutes.

**Section 3.** That the City Manager or designee is hereby authorized to affirm compliance with Section 282.3185, Florida Statutes, via the Florida Digital Service portal before the January 1, 2025, deadline.

**Section 4.** That this resolution shall become effective immediately upon its passage and adoption.

**PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF INDIAN ROCKS BEACH, FLORIDA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024.**

---

**Denise Houseberg, Mayor-Commissioner  
City of Indian Rocks Beach**

ATTEST:

---

**Lorin A. Kornijtschuk  
City Clerk**

APPROVED AS TO FORM:

---

**Randy Mora, B.C.S.  
City Attorney**

**AGENDA ITEM NO. 5 D**

**CONSENT AGENDA**

**CITY OF INDIAN ROCKS BEACH  
RESOLUTION NO. 2024-14**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF INDIAN ROCKS BEACH, FLORIDA, MAKING FINDINGS; APPROVING AND RATIFYING ALL EMERGENCY DECLARATIONS AND EXTENSIONS THEREOF; PROVIDING FOR SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, as of September 23, 2024, showers and thunderstorms located over the northwestern Caribbean Sea and portions of Central America were associated with a broad area of low pressure, then identified as Potential Tropical Cyclone Nine and eventually as Hurricane was forecast to bring severe weather impacts to parts of Florida, including the City; and

**WHEREAS**, on September 23, 2024, the Governor of the State of Florida issued Executive Order 24-208 declaring a State of Emergency in multiple Florida counties, including all of Pinellas County, as a result of Hurricane Helene; and

**WHEREAS**, on September 24, 2024, the Governor of the State of Florida promulgated Executive Order 24-209, amending Executive Order 24-208; and

**WHEREAS**, the Governor's Emergency Declarations included all of Pinellas County, including the City; and

**WHEREAS**, on September 24, 2024, the Pinellas County Board of County Commissioners declared a State of Local Emergency for Hurricane Helene; and

**WHEREAS**, on September 26, 2024, at 11:10 p.m. EDT, Hurricane Helene made landfall at an estimated 10 miles west-southwest of Perry, Florida, as a Category 4 storm, with winds reaching 140 mph; and

**WHEREAS**, as a direct result of Hurricane Helene coastal portions of Pinellas County, including the City of Indian Rocks Beach, saw record storm surge with extensive flooding that caused widespread damage and some fatalities within the City; and

**WHEREAS**, after Hurricane Helene, on or about October 2, 2024, the City noticed a public meeting of the City Commission to occur on Tuesday, October 8, 2024; and

**WHEREAS**, on October 3, 2024, the Governor issued Executive Orders 24-212 and 213, to address additional legal, administrative, and logistical issues caused by Hurricane Helene; and

**WHEREAS**, on October 5, 2024, Governor Ron DeSantis issued Executive Order 24-214 which declared a State of Emergency for multiple counties, including Pinellas County, due to the anticipated landfall of Hurricane Milton, which threatened Pinellas County with a major disaster; and

**WHEREAS**, following the Governor’s declaration of a State of Emergency owing to the anticipated landfall of Hurricane Milton, the City cancelled the City Commission meeting noticed to occur on October 8, 2024; and

**WHEREAS**, on October 7, 2024, the Pinellas County Board of County Commissioners, issued an Emergency Order extending the state of local emergency for Hurricane Helene and adding Hurricane Milton to the state of local emergency via Resolution; and

**WHEREAS**, on October 9, 2024, the Mayor of the City of Indian Rocks Beach declared a state of emergency owing to the impact of Hurricane Helene, and the anticipated impact of Hurricane Milton (together with Hurricane Milton, the “Hurricanes”); and

**WHEREAS**, at approximately 8:30 p.m., on October 9, 2024, Hurricane Milton made landfall as a Category 3 hurricane with winds approximating 120 mph, at or near Siesta Key, Florida, approximately 50 miles south by southeast of Indian Rocks Beach; and

**WHEREAS**, the Mayor has the authority to and has extended the State of Emergency declared as a result of the Hurricanes; and

**WHEREAS**, Florida Statutes Chapter 252 provides authority for a political sub-division such as the City of Indian Rocks Beach to declare a State of Emergency allowing the City to waive the procedures and formalities otherwise required of political subdivisions pertaining to:

1. Performance of public work and taking whatever action is necessary to ensure the health, safety and welfare of the community.
2. Entering into contracts;
3. Incurring obligations;
4. Employment of permanent and temporary workers;
5. Utilization of volunteer workers;
6. Rental of equipment;
7. Acquisition and distribution, with or without compensation of supplies, materials and facilities;
8. Appropriation and expenditures of public funds; and

**WHEREAS**, the City Commission finds that, as of the dates of the Governor’s Executive Orders, Pinellas County’s Emergency Resolutions, and the Mayor’s finding of a state of emergency and extensions thereof, there has been and presently remains a state of emergency throughout the City as a direct result of Hurricanes Helene and Milton.



**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF INDIAN ROCKS BEACH, FLORIDA, THAT:**

**SECTION 1. Recitals.** Each of the above recitals are incorporated herein as the findings of the City Commission.

**SECTION 2. Emergency Proclamation.**

- A. Emergency Extended.** The City Commission formally finds that the emergencies declared by the Governor, County Commission, and Mayor in the City owing to the Hurricanes remained through the permissible statutory period. The City Commission hereby formally ratifies, approves, and confirms each of the Mayor's proclamations establishing and extending the local state of emergency throughout the City owing to the Hurricanes. The City Commission reserves the authority to formally extend or otherwise approve any further extension of the State of Local Emergency by the Mayor resulting from Hurricane Helene and Hurricane Milton, to the extent permissible by law.
- B. Emergency Powers Preserved.** The city manager or his designee, in the absence of the city manager has lawfully acted as the director of emergency powers, and possessed all powers, duties, and responsibilities granted by the City's Code of Ordinances, Florida, and federal law. Such authority shall continue until rescinded by the City Commission.

**SECTION 3. Severability.** If any section, subsection, sentence, clause, provision, or word of this Resolution is held unconstitutional or otherwise legally invalid, same shall be severable and the remainder of this Resolution shall not be affected by such invalidity, such that any remainder of the Resolution shall withstand any severed provision, as if the City Commission adopted the Resolution absent any invalidated portion.

**SECTION 4. Effective Date.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this \_\_\_\_ day of December, 2024, at a public meeting of the City Commission of the City of Indian Rocks Beach, Florida.

**APPROVED:** \_\_\_\_\_  
Denise Houseberg, Mayor-Commissioner

**ATTEST:** \_\_\_\_\_  
Lorin Kornijtschuk, City Clerk

**AGENDA ITEM NO. 6 A**  
**PUBLIC HEARINGS**

**CITY OF INDIAN ROCKS BEACH  
CITY COMMISSION AGENDA MEMORANDUM**

**FOR MEETING OF:** December 10, 2024

**AGENDA ITEM:** 6A

**ORIGINATED BY:** Lorin A. Kornijtschuk, City Clerk 

**AUTHORIZED BY:** Brently Gregg Mims, City Manager 

**SUBJECT: ABT CASE NO. 23-2024 – 1401 GULF BOULEVARD  
Indian Rocks Café Deli & Market**

*2COP: Beer; Wine. By the drink or in sealed containers for consumption on or off the premises where sold, for Indian Rocks Café, Deli & Market, located at 1401 Gulf Boulevard, Suite 5,6 and 7 Indian Rocks Beach, Florida, and legally described as Indian Beach Re-Revised, Block 29, Lot 1, 2, and 3. [Parcel Number: 01-30-14-42030-029-0010]*

---

**BACKGROUND:**

Alcoholic Beverage Use Designations are governed by Chapter 6, Alcoholic Beverages.

All alcoholic beverage licenses are under the control of the State of Florida, Division of Alcohol Beverages and Tobacco. However, municipalities have the right to enact ordinances regulating the hours of business and location of place of business and prescribing sanitary regulations thereof, of any license under the State Beverage Law within the county or corporate limits of such municipality. [F.S. 562.45(2)(a)]

On November 14, 2024, Joanne Denman-Hanson submitted a 2COP Alcoholic Beverage Designation Application (*Beer; wine. By the drink or in sealed containers for consumption on or off premises where sold*) for the establishment Indian Rocks Café Deli & Market, located at 1401 Gulf Boulevard, Suite 5,6 and 7 Indian Rocks Beach, Florida, legally described as Indian Beach Re-Revised, Block 29, Lots 1,2 and 3.

Code Section 6-32 Alcoholic Beverage Use Designations are approved for a specific property location and a specific application. Any change in ownership of the establishment will require filing a new application and approval by the City Commission.

**ANALYSIS:**

Indian Rocks Café Deli and Market is located at 1401 Gulf Boulevard in the B-Business District. The surrounding zoning is B-Business to the north and south, R2-Medium density multifamily zoning district to the east and CT-Commercial Tourist on the west side of Gulf Boulevard. Indian Rocks Café Deli and Market is located in the Sunrise Gallery Shopping Center located at 1401 Gulf Boulevard.

After a review of the application by the Planning Consultant, it was determined that the Alcoholic Beverage Application for Indian Rocks Café Deli is in compliance with Chapter 6, Alcoholic Beverages, Chapter 110, Zoning, and parking is shared with the other tenants in this commercial plaza.

The Pinellas County Sheriff's Office reviewed its files for Joanne Denman-Hanson, and determined there are no responsive public records. No criminal record checks were conducted for the Florida Department of Law Enforcement, other states, or the FBI.

Section 6-33, Authority of City Commission to designate locations, empowers the City Commission to designate the location and classification and to place reasonable restrictions which are deemed appropriate such as repeated or intermittent nuisance activity and/or unlawful noise levels originating from the establishment of the parking area may result in the revocation of the alcoholic beverage designation.

**PUBLIC NOTIFICATION:** A public meeting notice was mailed by first-class mail to the property owners within 150 feet in any direction of the subject property and posted on the property on November 25, 2024, per Code Section 2-149.

A legal notice was published in the November 27, 2024 edition, of the St. Pete Times Section of the Tampa Bay Times, for a public hearing that has been scheduled on December 10, 2024, for ABT Case No. 23-2024.

**MOTION:**

I move to **APPROVE/DENY** a request for an Alcoholic Beverage Use Designation 2COP (*Beer; wine. By the drink or in sealed containers for consumption on or off premises where sold*), for Indian Rocks Café Deli & Market, located at 1401 Gulf Boulevard Suite 5,6 and 7, Indian Rocks Beach, Florida, and legally described as Indian Beach Re-Revised, Block 29, Lots 1, 2, and 3. with the following stipulation: ***Repeated or intermittent nuisance activity and/or unlawful noise levels originating from the establishment or the parking area may result in the revocation of the alcoholic beverage designation.***

/lak

**AGENDA ITEM NO. 7 A**  
**OTHER LEGISLATIVE MATTERS**

**AGENDA ITEM NO. 8**

**WORK SESSION**

**None**

**AGENDA ITEM NO. 9**

**OTHER BUSINESS**

**None**



**AGENDA ITEM NO. 10**

**ADJOURNMENT**