

**Wynnmere West
Community Development District**

*Agenda Package
Wednesday, October 13, 2021*

Board of Supervisors Meeting at 7:00 p.m.

Vista Palms Clubhouse

5019 Grist Mill Court, Wimauma, FL 33598

AGENDA

Wynnmere West Community Development District
AGENDA

Seat 4: Monica Swanson - C	
Seat 3: John McGee - VC	
Seat 1: Akeem Gordon - AS	
Seat 2: Laura Keller - AS	
Seat 5: Sal Castelli - AS	

Wednesday
October 13, 2021
7:00 p.m.

Vista Palms Clubhouse
5019 Grist Mill Court
Wimauma, FL 33598

Zoom Link: <https://us06web.zoom.us/j/84956504512>

Meeting ID: 849 5650 4512

Passcode: 511193

Board of Supervisors Meeting

- I. Roll Call
- II. Supervisors Requests & Audience Comments on Specific Items on the Agenda (Audience Comments Limited to 3 Minutes per Person)
- III. Approval of Minutes of the September 8, 2021 Meeting
- IV. Update on Transition of District Management Services from PFM
- V. Acceptance of Engagement Letter with Grau & Associates to Perform the Audit for Fiscal Year 2021
- VI. Consideration of Proposals for Landscape Maintenance Services
- VII. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager
 - D. District Manager
- VIII. Supervisors Requests and General Audience Comments (Limited to 3 Minutes)
- IX. Next Board Meeting is Scheduled for November 10, 2021 at 7:00 p.m.
- X. Adjournment

Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: <http://wynnmerewestcdd.com/>

MINUTES

MINUTES OF MEETING

**WYNNMERE WEST COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS' MEETING**

Wednesday, September 8, 2021 at 7:00 p.m.

Holiday Inn Express & Suites

226 Teco Road

Ruskin, Florida 33570

Board Members present at roll call:

Monica Swanson	Chairperson	
John McGee	Vice-Chairman	(via phone at 7:33 p.m.)
Akeem Gordon	Assistant Secretary	(joined at 7:02 p.m.)
Laura Keller	Assistant Secretary	
Sal Castelli	Assistant Secretary	

Also Present:

Jane Gaarlandt	PFM Group Consulting LLC	
Dexter Glasgow	PFM Group Consulting LLC	(via phone)
Michelle Rigoni	Hopping Green & Sams	
Jason Greenwood	GMS-Tampa, LLC	

FIRST ORDER OF BUSINESS

Administrative Matters

Call to Order and Roll Call

The meeting was called to order at approximately 7:00 p.m. The Board Members and staff in attendance are outlined above.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present.

THIRD ORDER OF BUSINESS

**Consideration of Minutes of the
August 11, 2021 Board of
Supervisors' Meetings**

The Board reviewed the minutes of the August 11, 2021 Board of Supervisors' Meetings.

ON MOTION by Ms. Swanson, seconded by Ms. Keller, with all in favor, the Board approved the minutes of the August 11, 2021 Board of Supervisors Meeting, subject to District Counsel Review.

Mr. Gordon joined the meeting in progress at 7:02 p.m.

FOURTH ORDER OF BUSINESS

Business Matters

**Consideration of Agreement between
the District and GMS Tampa for
District Management Services**

Ms. Rigoni provided an overview of the Agreement between the District and GMS Tampa for District Management Services. She reviewed the Agreement to ensure it was consistent with the negotiated form which it is. She requested a motion to approve the Agreement between the District and GMS Tampa for District Management Services. The Agreement will be effective October 1, 2021.

Ms. Keller asked about the Assessment Methodology preparation. Mr. Greenwood explained each year the Board approves a proposed budget and this year there was an assessment increase. Property owners within the District are assessed according to the Assessment Methodology and the annual assessment amount is certified to the County Tax Collector.

Ms. Keller asked about the SCRC Preparation Petition Assistance. Mr. Greenwood stated the District would not be going through that preparation unless they were looking to issue a new Bond.

ON MOTION by Mr. Gordon, seconded by Ms. Swanson, with all in favor, the Board approved the Agreement between the District and GMS Tampa for District Management Services.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2021-14,
Providing for the Removal and
Appointment of District Officers**

The current Slate of Officers is as follows; Ms. Swanson as Chairperson, Mr. McGee as Vice Chairperson, Ms. Gordon, Ms. Keller, Mr. Castelli, as Assistant Secretaries, Ms. Gaarlandt as Secretary, Ms. Hanna as Assistant Secretary, Ms. Lane as Treasurer, and Ms. Glasgow as Assistant Treasurer. This will last until the end of this month and as of October 1, 2021 Ms. Ferguson will be Secretary, Mr. Greenwood will be Treasurer and Assistant Secretary, and Ms. Smith will be Assistant Treasurer.

ON MOTION by Mr. Gordon, seconded by Mr. Castelli, with all in favor, the Board approved Resolution 2021-14, Providing for the Removal and Appointment of District Officers.

Ms. Rigoni stated all the Resolutions on the agenda today are administrative to deal with the transition of District Manager and will become effective on October 1, 2021.

SIXTH ORDER OF BUSINESS

**Consideration of Resolution 2021-15,
Establishing a Public Depository**

Ms. Gaarlandt presented Resolution 2021-15, Establishing a Public Depository. The Resolution will enable GMS to set up the bank account for the District which will be with Regions Financial Corporation. Mr. Greenwood explained GMS has a strong affiliation with all financial institutions. Regions knows GMS really well and a lot of their Districts use Regions as their banking institution. Ms. Gaarlandt requested a motion to approve Resolution 2021-15, Establishing a Public Depository.

ON MOTION by Ms. Keller, seconded by Mr. Gordon, with all in favor, the Board approved Resolution 2021-15, Establishing a Public Depository.

Ms. Gaarlandt noted the new Public Depository will be effective as of October 1, 2021.

SEVENTH ORDER OF BUSINESS

**Consideration of Resolution 2021-16,
Designating Primary Administrative
Office and Local Records Office**

Ms. Gaarlandt stated the Primary Administrative Office and Local Records Office be the same location, which is 4648 Eagle Falls Pl, Tampa, FL 33619 and located in Hillsborough County.

ON MOTION by Ms. Swanson, seconded by Ms. Keller, with all in favor, the Board approved Resolution 2021-16, Designating Primary Administrative Office and Local Records Office.

EIGHTH ORDER OF BUSINESS

**Consideration of Resolution 2021-17,
Appointing Registered Agent.**

Ms. Rigoni stated the District is Statutorily required to designate a Registered Agent for purposes of receiving notice, process, etc. Typically the Registered Agent is a representative from the District Counsel's Office. The previously designated Registered Agent is no longer with Hopping Green & Sams. She requested the Board appoint Ms. Sandy at Hopping Green & Sams as the new Registered Agent. Ms. Rigoni requested a motion from the Board to approve Resolution 2021-17, Appointing Registered Agent, as presented.

ON MOTION by Ms. Keller, seconded by Mr. Castelli, with all in favor, the Board approved Resolution 2021-17, Appointing Registered Agent.

NINTH ORDER OF BUSINESS

**Consideration of Resignation of
Swanson & Sons**

Ms. Gaarlandt explained District staff received an email from Swanson & Sons, resigning as the Landscape Maintenance Company for Wynnmere West CDD. The email is attached to the agenda package. The Board reviewed the resignation from Swanson & Sons.

Mr. Castelli asked if there was a reason for Swanson & Sons to resign. Ms. Gaarlandt stated District staff has not been able to get in contact with Mr. T. Swanson. Ms. Gaarlandt asked Ms. Rigoni if the resignation coincides with the expiration of the current Landscape Maintenance Agreement. Ms. Rigoni said yes. Once this was brought to her attention yesterday she looked at the existing Landscape Maintenance Agreement as District Management was in the process of obtaining a renewal because the Contract was up for renewal. Unfortunately Swanson & Sons did not submit a renewal proposal prior to them notifying the District that they will no longer be servicing the District. Currently there is no Landscape Vendor for the District. Ms. Gaarlandt reached out to Mr. Swanson as there has not been any indication of the sudden departure. Ms. Rigoni stated there seemed to be an extenuating circumstance and District staff does not know the reason nor will they speculate. Ms. Rigoni stated Mr. Greenwood mentioned that GMS has started to look for an alternative Landscape Vendor. With the adoptive budget of \$60,000.00 per year the proposals will

be brought back to the Board for consideration. Ms. Rigoni stated with the interest of not having a huge gap between services, she asked Ms. Gaarlandt to update the agenda to include consideration of Landscaping Bids even though she knew the District would not have any vendor bidding today since the District got the resignation notice from Mr. T. Swanson yesterday. She suggested if the Board is willing the meeting can be continued to a date in a of couple weeks for GMS and PFM to have sufficient time to get Landscape bids so that the Board can consider it and contract a vendor so there is not a huge gap in landscaping services.

Mr. Greenwood spoke to the Chairperson yesterday. District staff provided GMS with the current landscape contract so they can reach out to Landscape Vendors. He asked if it would be possible to authorize the Chair to approve a Landscape Company on an interim basis for 30 days to get the District through the end of the Fiscal Year. Ms. Swanson asked if the District has funds to cover an Interim Landscaper. Ms. Gaarlandt stated the Landscape Maintenance Services are already budgeted. Ms. Keller stated she is onboard with the Board giving authorization to Ms. Swanson to work with GMS and District staff to hire an interim Landscape Maintenance Company. A lengthy discussion took place. Ms. Rigoni suggested a motion authorizing the Chair to approve an Interim Landscape Contractor not to exceed the budgeted amount due to budgetary restraints and authorized District staff to bring back proposals by the October meeting. A discussion took place.

Ms. Gaarlandt requested a motion to accept the resignation of Swanson & Sons.

ON MOTION by Ms. Swanson, seconded by Ms. Keller, with all in favor, the Board accepted the Resignation of Swanson & Sons.

Ms. Gaarlandt requested a motion to authorize the Chair to approve an Interim Landscape Contractor for a not-to-exceed amount of \$5,500.00.

ON MOTION by Mr. Gordon, seconded by Mr. Castelli with all in favor, the Board authorized the Chair to approve an Interim Landscape Contractor for a not-to-exceed amount of \$5,500 and authorize District Staff to bring back proposals by the October meeting.

TENTH ORDER OF BUSINESS

Consideration of Proposals for Security Services

Ms. Gaarlandt stated PFM did not receive any proposals for Security Services however GMS might have vendors they work with. Mr. Greenwood spoke to the Chair. He suggested having pool attendants to enforce the rules. He will look at local vendors GMS uses and find out the best

practice for the District. Staff Members at GMS will do an onsite walk and will notify the Chair when they will be on site. They plan to have that done within the week and work on Security Services and bring proposals back at the October meeting. Ms. Greenwood asked about the budgeted amount for 2022. The Board Member stated it is \$35,000.00. Ms. Gaarlandt noted that as of Memorial Day weekend through Labor Day weekend Security is onsite five days per week and now it should be back to three days per week. GMS provided a checklist to PFM of all the contracts. The Board stated that when the security personnel are on duty they are not told their duties and sit in their car or come out once in a while and look around.

Mr. Castelli stated he was onsite over the weekend and spoke to the security guard, who was in her car and when she saw him get out of his car she got out and walked around the pool area. A discussion took place about the scope of services. GMS will review the Security contract closely. Mr. Castelli stated the Board has previously discussed extending the hours after sundown to deter the vandalism. He stated the Board never got to the agreement on what days and times would be covered by security. GMS has worked on implementing cameras, lights, and other deterrents in District's they Manage. Mr. Greenwood stated GMS's maintenance team can handle a lot of the issues. They will bring back proposals at the October meeting.

ELEVENTH ORDER OF BUSINESS

Ratification of Payment

Authorizations Nos. 221-223

Mr. Greenwood discussed the meeting schedule that the Board approved at the last meeting. It is the second Wednesday of the month at the Holiday Inn. Ms. Keller mentioned that it was discussed to change the meeting location to the library, if it was available or to the Cultural Center that may be cheaper to reserve. Mr. McGee joined the meeting in progress via phone at 7:33 p.m.

Mr. Greenwood stated GMS advertises the Annual Meeting Schedule once. He asked about the price for the current meeting location. Ms. Gaarlandt replied the cost is \$125.00-\$150.00. Mr. Greenwood noted there is a location he uses for Forest Brook CDD which is 5019 Grismill Ct. and it only costs \$100.00 if the Board chose to meet there. Ms. Rigoni stated the Board can approve to change the meeting location to the Forest Brook CDD Amenity Center.

ON MOTION by Mr. Castelli, seconded by Ms. Swanson, with all in favor, the Board approved the change of the meeting location to 5019 Grismill Ct., Wimauma FL.

The Board will ratify the amendment to the Resolution at the next meeting.

The Board reviewed Payment Authorizations Nos. 221-223. These are regular District expenses. Ms. Gaarlandt requested a motion from the Board to ratify Payment Authorizations Nos. 221-223.

ON MOTION by Ms. Keller, seconded by Mr. Castelli, with all in favor, the Board approved Payment Authorizations Nos. 221-223.

TWELFTH ORDER OF BUSINESS

Review of Monthly Financials

The Board reviewed the District Financial Statements through July 31, 2021. No action was required by the Board.

Ms. Keller asked if the District closes one bank account and opens another is there a hold on the money to pay vendors. Mr. Greenwood stated he requested a Vendor Checklist of who PFM are currently paying. GMS will mail and email Vendors that the District Manager is transitioning to GMS and who to contact with GMS and copied on every invoice that is sent in. GMS will closely monitor the invoices to make sure there is no lapse in coverage. Mr. Greenwood asked how often PFM cuts checks. Ms. Gaarlandt responded the accountant cut checks on a weekly basis. Ms. Greenwood is familiar with some of the vendors already and he does not think it will be an issue in transitioning the District Manager. He reached out to VGlobalTech to make sure GMS' information is updated on the website. After October 1, 2021 the District can explore other vendors.

THIRTEENTH ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – No Report

District Engineer – No Report

District Manager – Mr. Glasgow provided a Project Update to the Board. He will meet on site with Mr. Smith and walk through projects that are open to make sure all the transitions will go smoothly. He is familiar with the company that does the cameras and gates. Mr. Glasgow gave the Security company Mr. Smith's contact information.

FOURTEENTH ORDER OF BUSINESS

**Supervisor Request and Audience
Comments**

Mr. Gordon asked about updates on the towing company. Ms. Gaarlandt stated PFM has not received a response from the towing company. GMS will bring back a bid from another towing company. GMS has contacted the Sherriff's Office for other Districts.

Mr. Gordon asked Mr. Greenwood about the cleaning companies. Mr. Greenwood stated GMS will assess the cleaning company. GMS has an in-house cleaning company and they will provide a proposal for cleaning services. They will need to know how many days per week and the scope of work the District is currently receiving.

A discussion took place about getting additional speed signs in the District. Mr. Greenwood stated that would take a call to the County. Mr. Gordon asked about installing a pedestrian crossing. Mr. Greenwood stated that the pedestrian crossing signs are a County issue because it is a County road. Mr. Greenwood asked Mr. Gordon to send him an email of exactly what he is looking for.

A question was asked about the signs at the entrance. Ms. Gaarlandt responded the application and permitting process is with the County. Ms. Gaarlandt talked to the vendor about ten days ago who estimated the signs would be 4 weeks out for approval. For fabrication they need 2-4 weeks.

Ms. Swanson commented on the landscaping. There is a lot of overgrowth from some of the conservation areas that are encroaching on homeowners' yards. Mr. Greenwood stated there are wetland buffer areas and other areas that can only be sprayed. If the wetland buffer ends and it is encroaching the District can take care of that. The District must assess who is responsible for those areas. That is part of discovering the scope of work. The Board discussed the overgrowth on the sidewalk. Mr. Greenwood stated he will get that addressed. GMS will work to find a vendor for Interim Landscape Maintenance for the October meeting. At the October meeting all the vendors will be provided a scope of work. GMS will do their due diligence to make sure the District is getting the best price.

Mr. Castelli stated he has not seen Solitude come out to maintain the lakes. Mr. Greenwood sent an email to Solitude yesterday as they are the lake management company for Forest Brook CDD and he knows the Account Manager for Solitude. He will receive their scope of services. He receives pictures from residents and immediately contacts their Field Services and Solitude will come out.

Mr. Castelli stated that water pools in the area of 12th Street when it rains. He was not sure if anything could be done about it. Ms. Keller stated complaints need to be directed to Hillsborough County and noted that she sent the County an email about a pothole. The County filled it but whatever they filled it with is not compatible with water, the more water the more the pothole dissolves. She thinks the County should level it out instead of filling the pothole. Mr. Greenwood suggested installing a French drain or something similar. He asked the Board to send their concerns to him because he works with Hillsborough County on other things.

Mr. Castelli commented on a street sign at the entrance. Ms. Keller stated it was bent and eventually fell over and someone cut it and put it back in the ground.

Mr. Greenwood asked the Board to send their concerns so GMS can make a priority list.

FIFTEENTH ORDER OF BUSINESS

Adjournment

There was no other business to discuss so Ms. Gaarlandt requested a motion to adjourn the meeting.

ON MOTION by Ms. Keller, seconded by Ms. M. Swanson, with all in favor, the September 8, 2021 Board of Supervisors' Meeting for the Wynnmere West Community Development District was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

SECTION V



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

September 10, 2021

To Board of Supervisors
Wynnmere West Community Development District
3501 Quadrangle Blvd., Ste. 270
Orlando, FL 32817

We are pleased to confirm our understanding of the services we are to provide Wynnmere West Community Development District, Hillsborough County, Florida ("the District") for the fiscal year ended September 30, 2021, with an option for four one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Wynnmere West Community Development District as of and for the fiscal year ended September 30, 2021, with an option for four one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's

internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. The District will provide a statement describing corrective actions to be taken in response to each of our recommendations included in the audit report, if any, and relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law.

The auditor agrees and understands that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with the services provided hereunder and agrees to cooperate with public record requests made thereunder. In connection with this Agreement, the auditor agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, the auditor must:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District 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 in Chapter 119, *Florida Statutes* or as otherwise provided by law.
- c. 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 Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, JASON GREENWOOD, GMS-NF, LLC, 475 WEST TOWN PLACE, SUITE 114, ST. AUGUSTINE, FL 32092, TELEPHONE: 904-940-5850

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$4,200 for the September 30, 2021 audit. The fees for fiscal years 2022, 2023, 2024, and 2025 will not exceed \$4,300, \$4,400, \$4,400, and \$4,500, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual Audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will 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. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Wynnmer West Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. This letter, with any addendum if applicable, constitutes the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Wynnmer West Community Development District.

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

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

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, 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, 2022. 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
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION VI



Corporate (Orlando/ Polk County)
200 South F Street
Haines City, Florida 33844

Tampa
9513 US 92 East
Tampa, Florida 33610

(863) 422-5207
www.princeandsonsinc.com

Landscape Maintenance Proposal Wynnmere West

September 20, 2021

Wynnmere West Community Management District
c/o Clayton Smith
GMS-Central Florida

We sincerely appreciate the opportunity to propose how Prince and Sons can help enhance the quality of your landscape. Our proposal includes integrating a custom maintenance plan to meet the needs and demands of your property while considering service expectations and community budget.

We hereby propose the following for your review:

LANDSCAPE MAINTENANCE FOR COMMON GROUNDS

Service	Price Per Month	Price Per Year
Landscape Maintenance	\$4,200	\$50,400
Turf Fertilization	\$160	\$1,920
Shrub Fertilization	\$175	\$2,100
Irrigation Inspection	\$300	\$3,600
<u>TOTAL</u>	<u>\$4,835</u>	<u>\$58,020</u>

ADDITIONAL SERVICES

Service	Est. # of Units	Price Per Unit	TOTAL
Mulch	150 Yards	\$50	\$7,500

Landscape Maintenance Program

Scope of Services

TURF CARE

Mowing	Rotary lawn mowers will be used with sufficient power to leave a neat, clean, and uncluttered appearance <u>42 times</u> per calendar year (St. Augustine). It is anticipated that mowing services shall be provided weekly during the growing season <u>April through September</u> and every other week during the non-growing season or as needed <u>October through March</u> . Bahia lake and pond banks will be mowed <u>24 times</u> per year.
Trimming	Turf areas inaccessible to mowers, areas adjacent to buildings, trees, fences, etc. will be controlled by a string trimmer. When string trimming, a continuous cutting height will be maintained to prevent scalping.
Edging	All turf edges of walks, curbs, and driveways shall be performed every mowing (<u>42 times</u> per year). A soft edge of all bed areas will be performed every other mowing (<u>21 times</u> per year). A power edger will be used for this purpose. A string trimmer may be used only in areas not accessible to a power edger.
Fertilization	St. Augustine turf will be fertilized <u>6 times</u> per year. All fertilizations will be designed to address site specific nutritional needs. Timing of applications will be adjusted to meet horticultural conditions. Bahia turf areas may be fertilized at an additional cost that is outside of the scope of work for this contract.

TREE, SHRUB, AND GROUNDCOVER CARE

Pruning	All shrubs and trees (up to 10 feet) shall be pruned and shaped a maximum of <u>10 times</u> per year to ensure the following: <ul style="list-style-type: none">• Maintain all sidewalks to eliminate any overhanging branches or foliage which obstructs and/or hinders pedestrian or motor traffic.• Retain the individual plant's natural form and prune to eliminate branches which are rubbing against walls and roofs.• The removal of dead, diseased, or injured branches and palms will be performed as needed• Ground covers and vines can maintain a neat and uniform appearance.
Weeding	Weeds will be removed from all plant, tree, and flower beds <u>18 times</u> per year. This incorporates <u>2 times</u> per month during the growing season and <u>1 time</u> per month during the non-growing season on an as-needed basis. Manual hand pulling and chemical herbicides will be used as control methods.
Fertilization	Palms and hardwood trees will be fertilized <u>2 times</u> per year. Shrubs and groundcovers will be fertilized <u>4 times</u> per year. All fertilizations of tree, shrub, and groundcovers will be designed to address site specific nutritional needs. Timing of applications will be adjusted to meet horticultural conditions.
Insect, & Disease Control	All landscape beds shall be monitored and treated with appropriate pesticides as needed throughout the contract period. Plants will be monitored, and issues addressed as necessary to effectively control insect infestation and disease as environmental, horticultural, and weather conditions permit. Prince and Sons does not guarantee the complete absence of any insect or disease. We will, however, notify the customer and provide professional options at an additional cost outside the scope of this contract.

IRRIGATION

Overview	At the commencement of the contract, we will perform a complete irrigation evaluation and furnish the customer with a summary of each clock and zone operation. Prince and Sons will submit recommendations for all necessary repairs and improvements to the system with an itemized cost for completing the proposed work. Prince and Sons is not responsible for turf or plant loss due to water restrictions set by city, county, and/or water management district ordinances.
Inspections	All irrigation zones shall be inspected <u>1 time</u> per month to insure proper operation. All zones will be turned on to check for proper coverage and any broken irrigation components. Management shall receive a monitoring report after each monthly irrigation inspection.
Repairs	Any repairs that have been caused by Prince and Sons will be repaired at no cost. All repairs to the irrigation system other than those caused by Prince and Sons will be performed on a time and materials basis with the hourly labor rate being <u>\$60.00</u> per hour. Faults and failures of the irrigation system communicated to Prince and Sons will be addressed in a fair and responsible time period, but Prince and Sons cannot guarantee a specific time response.

MISCELLANEOUS

Clean-Up All non-turf areas will be cleaned with a backpack or street blower to remove debris created by landscaping process. All trash shall be picked up throughout the common areas before each mowing 42 times per year. Construction debris or similar trash is not included. Trash shall be disposed of offsite.

OPTIONAL ITEMS & ADDITIONAL SERVICES

- Landscape design & installation
- Annual flower bed design & installation
- Thin & prune trees over 10' in height
- New plant installation
- Pump Maintenance
- Sodding and/or Seeding
- Mulching
- Prune Palms over 15' of clear trunk
- Leaf clean-up
- Pump repair & installation

COMPENSATION

Prince and Sons agrees to provide all the above services for an annual fee of \$58,020 to be paid in monthly fees of \$4,835 for the landscape maintenance of common areas. An invoice will be delivered the first week of the current month's service. It is agreed that the invoice will be paid within 30 days of submittal.