

**Leon County Research and Development Authority
Audit Committee Meeting**

North Florida Innovation Labs/FSU Ignite Building
1729 West Paul Dirac Drive
Tallahassee, Florida

Tuesday, March 4, 2025
10:00am – 11:00am

Agenda

1. Call to Order

2. Introduction of Guests

3. Approval of Participation by Electronic Means

In accordance with the Bylaws, there being a quorum of members present in person, the members of the Committee present in person are required to approve participation by those participating via Electronic Means acknowledging that the absence is due to extraordinary circumstances.

4. Modifications to the Agenda

5. Public Comment

Any public comment received prior to the meeting will be provided to the Committee members in addition to any in-person public comment.

6. Approval of the March 19, 2024, Audit Committee Meeting Minutes (*Attachment A*)

7. Ratification of the December 11, 2024 Audit Engagement Letter (*Attachments B1 – B2*)

8. Audit Presentation and Discussion

Link: C1- Draft Financial Statements (To be provided as a supplement)

Link: C2- Draft Report to Those Charged with Governance (To be provided as a supplement)

- a. Presentation of reports by auditors
- b. Any difficulties or restrictions encountered in conducting the audit
- c. Any disagreements between management and the independent auditors in the preparation of the financial statements
- d. Any significant changes in financial reporting practices or the Authority's internal control systems
- e. Any recommendations for improvements in the financial policies, procedures, and practices of the Authority

9. Audited Financial Statements for Fiscal Year 2023-2024.

Staff requests a recommendation to the Board for approval of the draft Audited Financial Statements for fiscal year 2023-2024.

10. New Business

11. Adjourn

Next Meeting
November 2025

**Leon County Research and Development Authority
Audit Committee Meeting**

Collins Building
2051 East Paul Dirac Drive
Tallahassee, Florida

Tuesday, March 19, 2024
11:00am – 12:00pm

DRAFT Minutes

Members in Attendance: Ray Bye (Chair), Shawnta Friday-Stroud, Eric Holmes, Dave Ramsay (Non-voting).

Members not in Attendance: Brian Bautista.

Guests: Allison Harrell, Thomas Howell Ferguson, CPA; Kristy Wicker, NAI Talcor; Michael Kramer, Bill Lickson, Ayne Markos, Peggy Bielby, LCRDA.

1. Call to Order

Ray Bye called the meeting to order at 11:06am.

Shawnta Friday-Stroud joined the meeting at 11:11am.

2. Introduction of Guests

All present introduced themselves.

3. Approval of Participation by Electronic Means

As a quorum was present in person no approval was needed.

4. Modifications to the Agenda

None.

5. Public Comment

None.

6. Approval of the November 2, 2023, Audit Committee Meeting Minutes

Ray Bye approved the minutes without objection.

7. Audit Presentation and Discussion

Allison Harrell presented the draft financial statements and report by the auditors, noting they did not encounter any difficulties or restrictions in conducting the audit and did not have any disagreements between management and the independent auditors in the preparation of the financial statements. She reported no significant changes in financial reporting practices or the Authority's internal control systems and made no recommendations for improvements in the financial policies, procedures, and practices of the Authority.

8. Audited Financial Statements for fiscal year 2022-2023.

Staff requests a recommendation to the Board for approval of the draft Audited Financial Statements for fiscal year 2022-2023.

Eric Holmes offered a motion to recommend approval of the audited financial statements to the Board. Shawnta Friday-Stroud seconded the motion which passed unanimously.

9. New Business

None.

10. Adjourn

The meeting was adjourned at 11:28am.



www.thf.cpa

December 11, 2024

Audit Committee
Leon County Research and Development Authority
1736 West Paul Dirac Drive
Tallahassee, Florida 32310

ATTN: Mr. Ray Bye, Audit Committee Chairman

This letter is to explain our understanding of the arrangements regarding our engagement to examine the Leon County Research and Development Authority's (the Authority) compliance with local government investment policies provided in Chapter 218.415, *Florida Statutes* for the year ended September 30, 2023, in accordance with attestation standards established by the American Institute of Certified Public Accountants (Subject Matter). We are pleased to confirm our acceptance and our understanding of this examination engagement by means of this letter (Engagement Letter).

Engagement Services

We will perform an examination of the Authority's compliance with local government investment policies provided in Chapter 218.415, *Florida Statutes*, in relation to established or stated criteria. Accordingly, we will perform such procedures as we consider necessary to evaluate the Authority's compliance with local government investment policies provided in Chapter 218.415, *Florida Statutes* in relation to the stated or established criteria for the purpose of expressing positive assurance on the Authority's compliance with local government investment policies provided in Chapter 218.415, *Florida Statutes*.

At the conclusion of our engagement, we will issue a written report of our examination of the Authority's compliance with local government investment policies provided in Chapter 218.415, *Florida Statutes* ("Subject Matter"), in relation to stated or established Criteria. Our report will be addressed to the Audit Committee of Leon County Research and Development Authority. We cannot guarantee that an unmodified opinion on the Subject Matter will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, or withdraw from the engagement.



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The attestation standards require that we perform our examination engagement only if we have reason to believe that the Subject Matter is capable of consistent measurement or evaluation against criteria that are suitable and available to users. If circumstances arise relating to the condition of the Authority's records, the availability of appropriate evidence or indications of a significant risk of material misstatement of the Subject Matter because of error or fraud that, in our professional judgment, prevent us from completing the engagement, forming an opinion or issuing our report, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

The services that we will perform are not designed and cannot be relied upon to disclose errors, fraud or illegal acts, should any exist. However, to the extent permissible under applicable law, regulation, or professional or ethical standards, we will inform the appropriate level of management and the Audit Committee of any material errors that come to our attention and any fraud or illegal acts that come to our attention, unless they are clearly inconsequential.

Furthermore, the services were not designed to provide assurance on internal control. However, we will communicate to management and the Audit Committee any internal control deficiencies that become known to us during the course of the engagement.

We will maintain our independence in accordance with the standards of the AICPA.

Leon County Research and Development Authority's Responsibilities

Management is responsible for:

1. the Subject Matter;
2. selecting the Criteria for the purposes of evaluating the Subject Matter;
3. determining that such stated or established Criteria is appropriate for the Authority's purposes;
4. providing us with a written management representation letter confirming certain representations made during the course of the engagement;
5. the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the Subject Matter that is free from material misstatement, whether due to fraud or error;



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6. identifying and ensuring that the Authority complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations;
7. 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 Authority involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
8. informing us of its knowledge of any allegations of fraud or suspected fraud affecting the Authority received in communications from employees, former employees, analysts, regulators, short sellers or others.

Records and Assistance

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

The assistance to be supplied by Leon County Research and Development Authority personnel including the preparation of specific schedules and analyses of accounts, has been discussed and coordinated with management. The timely and accurate completion of this work is an essential condition to our completion of our services and issuance of our report.

Fees and Costs

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



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

Use of Subcontractors and Third-Party Products

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

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

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



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Use and Ownership; Access to Documentation

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

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

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

Indemnification, Limitation of Liability, and Claim Resolution

Because THF will rely on the Authority and its management and Audit Committee to discharge the foregoing responsibilities, the Authority agrees to indemnify, hold harmless and release THF and its shareholders, employees, affiliates, contractors, and subcontractors from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the Authority's management.

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



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Leon County Research and Development Authority

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Information Security

THF is committed to the safe and confidential treatment of the Authority's proprietary information. THF is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The Authority agrees that it will not provide THF with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the Authority information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

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

Retention of Records

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

Termination

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



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

Either party may terminate this Engagement Letter upon written notice if circumstances arise that in its judgement would cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or, in the case of THF, our client acceptance or retention standards.

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

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

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

Miscellaneous

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



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Notwithstanding anything stated to the contrary in this Engagement Letter, the Authority acknowledges and consents that we also may utilize confidential client information to (i) improve the quality of our services and offerings and/or (ii) develop or perform internal data analysis or other insight generation. Information developed in connection with these purposes may be used by us to provide services or offerings. We will not use your confidential client information in a way that would permit the Authority or an individual to be identified by third parties without your prior written consent.

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

Entire Agreement

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

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

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

Electronic Signatures and Counterparts

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



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but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

Please sign and return a copy of this Engagement Letter to indicate your acknowledgment of, and agreement with, the arrangements for the examination we are to perform with respect to the Subject Matter, including our respective responsibilities. We appreciate your business.

Sincerely,

Thomas Howell Ferguson P.A.

Leon County Research and Development Authority

Agreed and accepted.

By: *Raymond Bye*

Title: Chair, Audit Committee, LCRDA

Date: 12/16/2024

Management's Acknowledgement of Terms:

By: *Michael Kramer*

Title: Executive Director

Date: 12/16/2024

LCRDA UPDATED Audit Engagement Letters

Final Audit Report

December 16, 2024

Created:	December 16, 2024
By:	Thomas Howell Ferguson P.A.(crussell@thf-cpa.com)
Status:	ESigned
Transaction ID:	WFTA6J3RYQRM39F1E87PW05R9R
Documents:	Audit (GAS with Single Audit) Engagement Ltr- Leon County- Research and Dev Authority.pdf Examination Engagement Letter- Leon County Research and Dev- Authority.pdf

"LCRDA UPDATED Audit Engagement Letters" History

-  Document emailed to (ebye@comcast.net) for signature
12/16/2024 11:49:41 AM Eastern Standard Time
-  Document emailed to (mkramer@inn-park.com) for signature
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-  Document viewed by (mkramer@inn-park.com)
12/16/2024 12:15:48 PM Eastern Standard Time - IP address: 149.154.43.66
-  Document e-signed by (mkramer@inn-park.com)
Signature Date: 12/16/2024 12:16:36 PM Eastern Standard Time - IP address: 149.154.43.66
-  Document viewed by (rebye@comcast.net)
12/16/2024 13:32:58 PM Eastern Standard Time - IP address: 161.193.1.186
-  Document e-signed by (rebye@comcast.net)
Signature Date: 12/16/2024 13:35:26 PM Eastern Standard Time - IP address: 161.193.1.186
-  Document Signed
12/16/2024 13:35:26 PM Eastern Standard Time



December 11, 2024

Audit Committee
Leon County Research and Development Authority
2051 E. Paul Dirac Drive, Suite 100
Tallahassee, Florida 32310

ATTN: Ray Bye, Audit Committee Chairman

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Leon County Research and Development Authority and its blended component unit, Innovation Park TLH, Inc. d/b/a North Florida Innovation Labs (the Authority), which comprise the statement of net position as of September 30, 2024, and the related statements of revenues, expenses, and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements. We will also report on whether supplementary information is fairly stated in all material respects in relation to the financial statements as a whole. We will also perform certain limited procedures on required supplementary information (RSI) but will not express an opinion or provide assurance on RSI. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter (Engagement Letter).

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

You have also requested that we perform the audit of the Authority as of September 30, 2024 to satisfy the audit requirements imposed by the Single Audit Act and State of Florida Auditor General Rule 10.650.



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Leon County Research and Development Authority

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The Responsibilities of the Auditor

We will conduct our audit in accordance with GAAS, GAS, the provisions of the Florida Single Audit Act, and guidance provided in the audit guide titled *Government Auditing Standards* and Single Audits issued by American Institute of Certified Public Accountants, dated April 2024. Those standards, regulations, supplements or guides require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, GAS, and the provisions of the Florida Single Audit Act, and the guide, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

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



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We are responsible for the compliance audit of major programs under the provisions of the Florida Single Audit Act, including the determination of major programs, the consideration of internal control over compliance, and reporting responsibilities.

Our report(s) on internal control over financial reporting and over compliance for major programs will include any significant deficiencies and material weaknesses in internal control over financial reporting and over compliance for major programs of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control over financial reporting and over compliance for major programs consistent with requirements of the standards and regulations identified above. Our report(s) on compliance matters will address material errors, fraud, violations of compliance obligations, and other responsibilities imposed by state and federal statutes and regulations or assumed by contracts; and any state or federal grant, entitlement or loan program questioned costs of which we become aware, consistent with requirements of the standards and regulations identified above.

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

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

Management is responsible for:

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



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

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

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

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



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- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the Authority from whom we determine it necessary to obtain audit evidence.

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

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

Because the audit will be performed in accordance with the provisions of the Florida Single Audit Act, management is responsible for (a) identifying all awards received and expended; (b) preparing and the fair presentation of the schedule of expenditures of state awards (including notes and noncash assistance received) in accordance with the provisions of the Florida Single Audit Act requirements; (c) internal control over compliance; (d) compliance with state statutes, regulations, and the terms and conditions of state awards; (e) making us aware of significant vendor relationships where the vendor is responsible for program compliance; (f) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings and a corrective action plan; (g) timely and accurate completion of the data collection form and (h) submitting the reporting package and data collection form.

Reporting

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



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

In addition to our report on the Authority's financial statements, we will also issue the following reports:

1. A report on the fairness of the presentation of the Authority's schedule of expenditures of state financial assistance for the year ending September 30, 2024;
2. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;
3. Report on Compliance for the Major State Program and Report on Internal Control Over Compliance Required by the provisions of the Florida Single Audit Act;
4. An accompanying schedule of findings and questioned costs; and

Records and Assistance

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

The assistance to be supplied by Authority personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Director of Finance & Administration. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Nonaudit Services

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

- a. Prepare book depreciation schedules
- b. Drafting the financial statements



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

1. The Authority has designated the Director of Finance & Administration as a senior member of management who possesses suitable skill, knowledge and experience to oversee the services;
2. The Director of Finance & Administration will assume all management responsibilities for subject matter and scope of the nonaudit services;
3. The Authority will evaluate the adequacy and results of the services performed; and
4. The Authority accepts responsibility for the results and ultimate use of the services.

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

Our services under this Engagement Letter do not include services for tax return preparation, tax advice or representation in any tax matter. Nevertheless, we may discuss with you certain tax considerations or provide you with tax information that may be relevant to our services. Any such discussions or information would be based upon limited tax research, limited due diligence and limited analysis regarding the underlying facts. Because additional research or a more complete review of the facts could affect our analysis and conclusions, the information provided during these discussions shall not be used as the basis for proceeding with any transaction or any tax return reporting.

Separate arrangements, including fee arrangements, are required for tax preparation, tax advice or tax representation services.



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Other Relevant Information

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

Fees and Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus out-of-pocket expenses and an additional charge of \$18 per hour to cover the cost of administrative expenses not separately billed. Calculated on this basis, our fee estimate for the audit services, including administrative and out-of-pocket expenses, is \$29,500. This fee estimate is subject to adjustments based on unanticipated changes in the scope of services and/or the incomplete or untimely receipt by us of the information on the client preparation list. Our fees will be billed in installments to coincide with the performance of our work. All other provisions of this letter will survive any fee adjustment. Services other than those specified above will be subject to a separate written arrangement.

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

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

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

Use of Subcontractors and Third-Party Products

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



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

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

Use and Ownership; Access to Audit Documentation

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

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



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

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

Indemnification, Limitation of Liability, and Claim Resolution

Because THF will rely on the Authority and its management and Audit Committee to discharge the foregoing responsibilities, the Authority agrees to indemnify, hold harmless and release THF and its shareholders, employees, affiliates, contractors, and subcontractors from all claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the Authority's management.

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

Information Security

THF is committed to the safe and confidential treatment of the Authority's proprietary information. THF is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The Authority agrees that it will not provide THF with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the Authority information, including the use of collaborate sites to ensure the safe transfer of data between the parties.



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

Retention of Records

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

Termination

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

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

Either party may terminate this Engagement Letter upon written notice if circumstances arise that in its judgement would cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or, in the case of THF, our client acceptance or retention standards.

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

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

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

Miscellaneous

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

Notwithstanding anything stated to the contrary in this Engagement Letter, the Authority acknowledges and consents that we also may utilize confidential client information to (i) improve the quality of our services and offerings and/or (ii) develop or perform internal data analysis or other insight generation. Information developed in connection with these purposes may be used by us to provide services or offerings. We will not use your confidential client information in a way that would permit the Authority or an individual to be identified by third parties without your prior written consent.

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



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

Entire Agreement

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

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

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

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature of a party to this Agreement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (a) to be "written" or "in writing," (b) to have been signed and (c) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (a) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (b) an electronic copy of a traditional signature affixed to a document, (c) a signature incorporated into a document utilizing touchscreen capabilities or (d) a digital signature. This Engagement Letter may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.



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

Sincerely,

Thomas Howell Ferguson P.A.

Leon County Research and Development Authority

Agreed and accepted.

By: *Raymond Bye*

Title: Chair, Audit Committee, LCRDA

Date: 12/16/2024

Management's Acknowledgement of Terms:

By: *Michael Kramer*

Title: Executive Director

Date: 12/16/2024



PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
1106 N. FRANKLIN STREET
TAMPA, FLORIDA 33602
TELEPHONE: (813) 226-6091
FAX: (813) 229-7754

Report on the Firm's System of Quality Control

September 2, 2022

To the Shareholders of Thomas Howell Ferguson, P.A.
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Thomas Howell Ferguson, P.A. (the firm), in effect for the year end May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, audits of employee benefit plans and examinations of service organizations (SOC 1 and SOC 2 engagements).

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Thomas Howell Ferguson, P.A. in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Thomas Howell Ferguson, P.A. has received a peer review rating of *pass*.

A handwritten signature in dark ink, appearing to read "Prida Guida & Perez", is written over a light blue horizontal line.

Prida Guida & Perez, P.A.

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

LCRDA UPDATED Audit Engagement Letters

Final Audit Report

December 16, 2024

Created: December 16, 2024
By: Thomas Howell Ferguson P.A.(crussell@thf-cpa.com)
Status: ESigned
Transaction ID: WFTA6J3RYQRM39F1E87PW05R9R
Documents: Audit (GAS with Single Audit) Engagement Ltr- Leon County-
Research and Dev Authority.pdf
Examination Engagement Letter- Leon County Research and Dev-
Authority.pdf

"LCRDA UPDATED Audit Engagement Letters" History

- 👁 Document emailed to (ebye@comcast.net) for signature
12/16/2024 11:49:41 AM Eastern Standard Time
- 👁 Document emailed to (mkramer@inn-park.com) for signature
12/16/2024 11:49:41 AM Eastern Standard Time
- 👁 Document viewed by (mkramer@inn-park.com)
12/16/2024 12:15:48 PM Eastern Standard Time - IP address: 149.154.43.66
- ✍ Document e-signed by (mkramer@inn-park.com)
Signature Date: 12/16/2024 12:16:36 PM Eastern Standard Time - IP address: 149.154.43.66
- 👁 Document viewed by (rebye@comcast.net)
12/16/2024 13:32:58 PM Eastern Standard Time - IP address: 161.193.1.186
- ✍ Document e-signed by (rebye@comcast.net)
Signature Date: 12/16/2024 13:35:26 PM Eastern Standard Time - IP address: 161.193.1.186
- 👤 Document Signed
12/16/2024 13:35:26 PM Eastern Standard Time