

MEETING	B246AUD1 / Board
DATE:	May 6, 2024
SUBJECT:	Amendment to FY 2024 Agreement for Audit and Tax Services
FOR ACTION:	No
RECOMMENDED ACTION:	<ol style="list-style-type: none"> 1. Authorize Amendment to FY 2024 Agreement with Keefe McCullough to Update and Extend the Agreement Terms, and Assign Remaining Obligations to New Ownership Pending Legal Review 2. Authorize Audit Chair to Sign Revised Engagement Letters with New Ownership Entities for the Following Services: <ol style="list-style-type: none"> a. Completion and Submission of 2022 Form 990 b. Preparation and Submission of 2023 Form 5500 c. Audit of 2023 403B Retirement Plan Year Financial Statements
FINANCIAL IMPACT:	\$2,300 Increase to FY24 Contract Budget
ELC STAFF LEAD	C Klima

Background:

In late January 2024, Keefe McCullough Partner Martha Parker informed Coalition staff that Keefe McCullough & Co, LP had been acquired by New York City-Based Firm Citrin Cooperman. “Citrin Cooperman” is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients’ business needs. The two firms operate as separate legal entities in an alternative practice structure. Citrin Cooperman is an independent member of Moore North America, which is itself a regional member of Moore Global Network Limited (MGNL). Keefe McCullough became the firm’s Fort Lauderdale office when the ownership change took effect on February 1, 2024. The press release is attached.

ELC’s current agreement with Keefe McCullough runs through June 30, 2024, with three unfinished deliverables still pending:

- a. Completion and Submission of 2022 Form 990
- b. Preparation and Submission 2023 Form 5500
- c. Audit of 2023 403B Retirement Plan Year Financial Statements

Current Status:

In order for new owners Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC to fulfill the remaining obligations of Keefe McCullough, the Agreement must be amended to accomplish the following:

- a. Assign the contract to the new owner(s) using a legal mechanism that is still being developed by the parties
- b. Extend the term of the Agreement by six months as allowed by our DEL Grant Agreement through December 31, 2024, to permit the parties to manage the transition with new owners and complete the remaining deliverables by the required Federal deadlines.
- c. Increase the total Agreement budget by \$2,300 to align the amounts with the proposals submitted when the services were originally procured in 2020.
- d. Incorporate updated approved Engagement Letters for the three unfinished deliverables (a through c) listed above as Exhibits referenced in the work.
- e. Establish the order of precedence between the Master Agreement and other documents incorporated therein.

Staff and legal counsel have been working with Citrin Cooperman to finalize a contractual mechanism to assign the contract to two Citrin Cooperman legal entities and ensure the language for the engagement letters is not in conflict with the original terms of the Keefe McCullough agreement and the pricing schedule that was established through

a public procurement in 2020. The draft engagement letters, including proposed changes currently under discussion are attached for review. Citrin Cooperman has conceptually accepted the changes to the engagement letters pending legal review and has expressed their willingness to find a solution that meets the needs of both parties.

Recommended action:

1. Audit Committee recommend the Board Authorize Amendment to FY 2024 Agreement with Keefe McCullough to Update and Extend the Agreement Terms, and Assign Remaining Obligations to New Ownership Pending Legal Review
2. Audit Committee recommend the Board Authorize Audit Chair to Sign Revised Engagement Letters with New Ownership Entities for the Following Services:
 - a. Completion and Submission of 2022 Form 990
 - b. Preparation and Submission of 2023 Form 5500
 - c. Audit of 2023 403B Retirement Plan Year Financial Statements

Supporting Documents

- Draft Citrin Cooperman 2022 Form 990 Engagement Letter
- Draft Citrin Cooperman 2023 Form 5500 Engagement Letter
- Draft Citrin Cooperman 2023 403B Retirement Plan Year Audit Engagement Letter
- Citrin Cooperman Press Release February 6, 2024

May 6, 2024

Early Learning Coalition of Broward County, Inc.
Renee Podolsky
1475 West Cypress Creek Road, #301
Ft. Lauderdale, FL 33309

Dear Renee:

We appreciate the opportunity to work with the Organization. This letter is to confirm and specify the terms of our engagement and to clarify the nature and extent of the tax services we will provide.

Tax Compliance Services

We will prepare the 2022 990 Series federal and related state returns (which includes any extensions and/or estimated tax vouchers) for the Organization and any other related returns listed on Exhibit 1. If you notify us in writing, we will also prepare other filings, which may include unincorporated business income tax, payroll tax, sales tax, Forms 1099, and foreign account reporting returns for those entities, for which you have signing authority and have provided us with the necessary information to complete the filings. If, during the course of our engagement, we become aware of any additional filings that may be required, we will inform you of the obligation and prepare them upon your authorization.

We will prepare all returns covered in this engagement from information you furnish us. We will not audit or verify the data you submit, although we may ask you to clarify it or furnish us with additional data.

We will e-file the appropriate returns as required by the taxing authorities. We will provide you with a copy of the 990 Series returns for your review prior to electronic transmission. After you have reviewed the 990 Series returns, you must provide us with a signed authorization indicating that you have reviewed the 990 Series returns and that, to the best of your knowledge, they are correct. We cannot transmit the 990 Series returns to the taxing authorities until we have the signed authorization.

We will perform our services in accordance with applicable professional standards. Our work in connection with the preparation of the Organization's 990 Series returns does not include any procedures designed to discover significant errors, fraud, defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as we find necessary for preparing the Organization's 990 Series returns.

We will use our professional judgment in preparing the Organization's 990 Series returns. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share with you our knowledge of the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request, as long as it is

consistent with the codes, regulations and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties, interest or assessments.



Client Responsibilities

, but will retain all professional responsibility associated with the provision of guidance, advice, and the interpretations provided related and in conjunction with the services rendered hereunder.

You will provide us with all information required for preparing complete and accurate 990 Series federal and related state returns no later than 30 days prior to their original due date (or extended due date, if applicable). We cannot ensure that the Organization's 990 Series federal and related state returns will be completed by the applicable due date if all of the applicable information is not provided to us within this time frame, and we assume no liability for any penalties and interest that may occur as a result. You should retain all the documents, books and records that form the basis of income and deductions. The documents may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

You will have the final responsibility for the Organization's 990 Series returns and, therefore, you should review it carefully before you sign it.

You are responsible for management decisions and functions. That responsibility includes designating an individual with suitable skill, knowledge or experience to oversee all the specific services we perform as part of this engagement, as well as evaluating the adequacy and results of the services performed.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities. Our engagement will not include any analysis or consideration of the adequacy of your internal controls. However, we would be pleased to provide this service, as a separate engagement and we would require a separate engagement letter to confirm the scope and related terms of the service.

You are responsible for providing us all information necessary to identify all states and foreign countries in which the Organization is soliciting and "doing business" or deriving income and the extent of business operations in each relevant state and/or country.

You are also responsible for identifying to us all bank or brokerage accounts that the Organization owns or controls, or in which the Organization has an interest, that are located or maintained outside the United States. Additionally, you are responsible for identifying to us the Organization's ownership in any foreign assets or entities.

~~You understand that the 2022 Form 990 Series federal and state returns are at the date of this letter past due and that any penalties or interest assessed thereon are your responsibility.~~

Reportable Transactions and Tax Shelters

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose listed and other reportable transactions on Form 8886/8886-T, Reportable Transaction Disclosure Statement. In general, reportable transactions are potentially abusive transactions identified by the IRS that have a primary purpose of tax avoidance, including but not limited to listed transactions, confidential transactions, transactions with contractual protection, loss transactions, and transactions of interest (a definition of "reportable transactions" is located at <https://www.irs.gov/instructions/i8886> and includes a link to a summary of listed transactions).

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The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose tax shelters on Form 8271, Investor Reporting of a Tax Shelter Registration Number. A tax shelter is defined in IRC §6662(d)(2)(C) as a partnership or other entity, investment plan or arrangement, or any other plan or arrangement if a significant purpose of such partnership, entity, plan or arrangement is the avoidance or evasion of federal income tax.

You agree to advise us of any tax shelters and/or reportable transactions, including syndicated conservations easements and micro-captive insurance plans, identified in tax reference materials. Unless a reportable transaction is more likely than not to be sustained on its merits, IRC §6662A, Imposition of Accuracy-Related Penalty on Understatements with Respect to Reportable Transactions, requires us to disclose the reportable transaction in a separate attachment to the tax return. Similarly, unless a tax shelter is more likely than not to be sustained on its merits, IRC §6662(d)(2)(C)(ii), Imposition of Accuracy-Related Penalty on Underpayments, requires us to disclose tax shelters in a separate attachment to the tax return.

If you do not consent to a required disclosure, we may be unable to prepare your tax returns.

You will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees resulting from your failure to timely notify us, in writing, of any tax shelters and/or reportable transactions identified in tax reference materials in order to facilitate the timely preparation and filing of your tax returns.

Citrin Cooperman will retain all professional responsibility associated with the provision of guidance, advice, and the interpretations related to informing ELC regarding matters associated with tax shelters and/or reportable transactions as described.

Digital Assets

There are specific tax implications of investing in digital assets (e.g., virtual currencies such as Bitcoin, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, digital assets during the applicable tax year. If you have any questions regarding your digital assets and/or transactions, please ask us, and we will respond in writing.

U.S. Filing Obligations Related to Foreign Investments

Not Applicable to this Engagement


Based on the information you provide, you may have additional filing obligations, including but not limited to:

- Ownership of or an officer relationship with respect to certain foreign corporations (Form 5471);
- Foreign-owned U.S. corporation or domestic disregarded entity (Form 5472);
- Foreign corporation engaged in a U.S. trade or business (Form 5472);
- U.S. transferor of property to a foreign corporation (Form 926);
- U.S. person with an interest in a foreign trust (Forms 3520 and 3520-A);
- U.S. person with interests in a foreign partnership (Form 8865);
- U.S. person with interests in a foreign disregarded entity (Form 8858); or
- Statement of specified foreign assets (Form 8938).

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In particular, we find that some of our clients have inadvertently invested in “passive foreign investment companies” (or PFICs), which have a special taxation regime with enhanced filing requirements. These investment vehicles encompass non-US mutual funds, insurance bonds, unit trusts or similar foreign investments that may allow deferral of current investment income. Often, there is an inability by the IRS to audit the underlying income of the fund. Please confirm that you do not have PFICs that require such enhanced reporting. In the event that you do have such PFIC investments, please contact us so that we can discuss the best way forward--there are a number of elections available that potentially can mitigate the otherwise punitive U.S. taxation of such investments.

You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions, other foreign non-account investments, and ownership of any foreign entities, regardless of amount. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional U.S. Federal income tax filing obligations, we will notify you.

 Based upon the information you provide, we will use this data to inform you of any filing requirements, under FinCEN Form 114, Report of Foreign Bank and Financial Accounts (“FBAR”).

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. By your signature below, you agree to provide us with complete and accurate information regarding any foreign investments in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

The foreign reporting requirements are very complex. If you have any questions regarding the application of the reporting requirements for your foreign interests or activities, please ask us and we will respond in writing. You will be responsible for penalties associated with the failure to file or untimely filing of any of these forms.

Other FinCEN Requirements

Citrin Cooperman Advisors LLC will not provide advice or filing assistance for any other forms related to FinCEN matters (including, but not limited to any filing you may have under the Corporate Transparency Act) as these are legal services and should be evaluated in consultation with your attorney.

Request for Additional Services

To the extent not included in the Master Agreement with ELC,

You may in the future request services that are not specified in this engagement letter, including, but not limited to tax planning services, tax consulting or tax research. Additional services could also include the amendment of your 2022 990 Series federal and related state returns within twelve (12) months of the end of the fiscal year of such returns if additional information is received after the filing of the original returns. Further, you may ask questions, or we may, at our sole discretion, bring to your attention potential tax planning opportunities for your consideration. If this occurs, we may issue a separate engagement letter to confirm the scope and related terms of the additional services. In the absence of any other written communication from us, the additional services that we perform from the date of the execution of this engagement letter through the end of the 2024 calendar year will be governed by the terms of this engagement letter and will be billed at our standard hourly rates.

Nothing herein is intended or shall otherwise limit or amend the services required to be provided in the Master Agreement with ELC.

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To be of greatest assistance to the Organization, we should be advised in advance of proposed transactions and other developments with a potential tax impact.

All returns are subject to examination by taxing authorities. In the event of an examination, the Organization may be requested to produce documents, records or other evidence to substantiate the items of income and deduction shown on the Organization's 990 Series returns. In preparing the Organization's 990 Series returns, we rely on your representations that you have complied with applicable documentation requirements. If an examination occurs, we will be available, upon request, to assist or represent the Organization. Such additional services are not included in our fee for the preparation of the Organization's 990 Series returns specified in this letter, and therefore, we will render invoices to you at our standard hourly rates, plus out-of-pocket expenses,



as set forth in the Master Agreement with ELC

Responses to Third Parties

As a result of our services to the Organization, we may be requested or subpoenaed to provide information or documents (some of which may be privileged) to you or a third party in a legal, administrative or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to the Organization as a separate engagement irrespective of whether we are providing any other services to you at that time. The Organization agrees that we shall be entitled to compensation for our time at our standard hourly rates and for reimbursement for all associated expenses, including any legal fees incurred in responding to such requests or subpoenas.

Your consent is required before we may use or disclose your tax return information for any purpose other than the preparation and filing of your tax returns.

~~By executing this engagement letter, you authorize Citrin Cooperman Advisors LLC, to disclose your tax return information to Citrin Cooperman India LLP and third party providers and tax preparers located within and outside the United States, to assist us with the preparation of your tax returns and other tax services.~~



Citrin Cooperman Advisors LLC may use third-party services providers, such as independent contractors and vendors, to assist in providing our professional services.

Can we just strike this?

Records Retention

Please provide Citrin Cooperman Advisors LLC with electronic and/or paper copies of your documentation. **You should not provide original documents to Citrin Cooperman Advisors LLC because the original materials and hard copies you provide to us this year or provided to us in prior years will be destroyed one year after the filing of the tax returns that you engage us to prepare.** We will not retain copies of the documents you provide to us beyond that date. It is your responsibility to retain and protect your original tax-related records for possible future use, including potential examination by any government or regulatory agencies. We will retain an electronic copy of our work product and working papers related to this engagement, which generally will not include copies of all documents you provide to us, for a term of seven years after the filing of the tax return(s) prepared pursuant to this engagement agreement.

or such longer term as may be required by the Florida record retention requirements. In the event that CCA chooses not to retain any records in its possession, it shall comply with the provisions in the Master Agreement related to the provisions of Section 119.0701, Florida Statutes.

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Invoicing and Collection

Our fee for these services is \$ 2,750, ~~plus out of pocket expenses.~~

Payments for services are due when rendered. Interim billings may be submitted as work progresses and expenses are incurred. ~~In accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. You acknowledge and agree that we are not required to continue work in the event of your failure to pay any statement or invoice from us in accordance with our customary invoice terms. We reserve the right to charge interest at a rate of 1.5% per month on undisputed invoices not paid within 90 days.~~

~~Should work be suspended, Citrin Cooperman Advisors LLC shall not be liable to you for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from preparing a complete and accurate return, you agree to pay us for the time we incurred on this engagement at our standard hourly rates. You agree to reimburse Citrin Cooperman Advisors LLC for reasonable attorney's fees and costs incurred in connection with the collection of past due fees.~~

Agreement

~~This agreement represents the entire understanding between you and Citrin Cooperman Advisors LLC with respect to this engagement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.~~



Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order to avoid duplication of efforts arising out of this arrangement, we request that you consent to our sharing with Citrin Cooperman & Company, LLP the information that we may obtain from you in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Citrin Cooperman & Company, LLP and its employees of confidential information that we may obtain in the course of our engagement and in accordance with the Master Agreement with ELC

Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Citrin Cooperman & Company, LLP provides attest services to its clients. Citrin Cooperman Advisors LLC is not a licensed CPA firm and does not provide audit or attest services. Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel to perform professional services on behalf of Citrin Cooperman & Company, LLP.

non-binding

Any dispute arising out of or relating to this engagement, or breach thereof, ~~shall first~~ be submitted for good faith mediation administered by the American Arbitration Association (“AAA”) and Accounting and Related Services Arbitration Rules and Mediation Procedures (the “Rules”). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in Fort Lauderdale, Florida. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties’ first appearance before the mediator.

If the matter is not resolved by mediation within sixty (60) days of the parties’ first appearance before the mediator, then the parties shall file a written demand for arbitration administered by the AAA under its Rules. ~~If the parties fail to file the written demand for arbitration within this sixty (60) day period, the parties agree that any potential claims shall be deemed to have been waived.~~

~~if agreed to by the parties~~

The arbitration ~~will~~ be conducted before a single arbitrator selected from the AAA’s Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties in Fort Lauderdale, Florida. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years’ experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party’s actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

~~The award reached as a result of the arbitration will be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.~~

Notwithstanding the foregoing, any dispute regarding the interpretation, enforceability, or applicability of any statute and/or agency rule (federal or state) or any funding agreement that the Coalition has with a governmental entity or authority that concerns, references, governs, relates to or arises from this Agreement shall be delegated to the applicable Florida court or designated agency/authority of competent jurisdiction for final determination.

~~Any and all claims by you arising with respect to or relating to this engagement must be commenced within one (1) year following the date on which Citrin Cooperman Advisors LLC delivered the tax return(s) associated with this engagement, by filing a written request for mediation. If the tax return(s) are not delivered to you, for any reason, any and all claims by you arising under this engagement must be commenced within one (1) year of the date you are informed of the engagement’s termination.~~

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Citrin Cooperman Advisors LLC's maximum liability to you arising for any reason relating to the services rendered under this engagement shall be limited to the fees paid to Citrin Cooperman Advisors LLC for the services. Subject to the foregoing, Citrin Cooperman Advisors LLC shall not be liable to the Organization for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of the Organization's actual damages. In no event shall Citrin Cooperman Advisors LLC be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

You agree to indemnify us for any legal fees incurred by us as a result of any inaccurate or false representations made to us by you.

This agreement, its enforcement and any dispute relating in any way to this engagement will be governed by the laws of the State of Florida, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply. For first year clients, our acceptance of the engagement is subject to our normal client intake and due diligence procedures.

If the above accurately sets forth your understanding of our tax engagement, please sign the enclosed copy of this letter and return it to our office. If we do not receive the executed letter, but you nonetheless provide us with supporting documentation to prepare your returns, you will be deemed to have agreed to all of the terms set forth above.

We are pleased that you have placed your trust in us and we look forward to working with you on this engagement and others in the future.

Very truly yours,


Citrin Cooperman Advisors LLC

CLIENT AGREEMENT AND ACCEPTANCE

Agreed and Accepted by:

Renee Poldosky
Early Learning Coalition of Broward County, Inc.

Date

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EXHIBIT 1

LIST OF OTHER TAX RETURNS TO BE PREPARED Early Learning Coalition of Broward County, Inc.

1. 2022 990 Series Returns for the following Related Entities as prepared in prior year.
(Please review for accuracy)
-

_____ Client Initial

May 6, 2024

Renee Podolsky
Early Learning Coalition of Broward County, Inc. Retirement Plan
1475 West Cypress Creek Road, #301
Fort Lauderdale, FL 33309

Dear: Renee :

We appreciate the opportunity to work with Early Learning Coalition of Broward County, Inc. Retirement Plan (the "Plan"). This letter is to confirm and specify the terms of our engagement and to clarify the nature and extent of the tax services we will provide.

Tax Compliance Services

We will prepare the Plan's 2023 Form 5500 Annual Return/Report of Employee Benefit Plan and, if required, Form 8955-SSA Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits, (collectively referred to herein as "Form 5500") (which includes any extensions) based on the information provided by you. If you notify us in writing, we will also prepare other filings, which may include the 2023 federal Form 990 for the Plan's VEBA trust, payroll tax, sales tax, Forms 1099, and foreign account reporting returns, for which you have signing authority and have provided us with the necessary information to complete the filing. If during the course of our engagement we become aware of any additional filings that may be required, we will inform you of the obligation and prepare them upon your authorization.

We will prepare all returns covered in this engagement from information you furnish us. Some of the required schedules may be the responsibility of your third-party administrators. We will not audit or verify the data you submit, although we may ask you to clarify it or furnish us with additional data.

We will e-file the appropriate returns with the Internal Revenue Service ("IRS") and Employee Benefits Security Administration ("EBSA"), a division of the United States Department of Labor ("DOL"). We will provide you with a copy of the return for your review prior to electronic transmission. After you have reviewed the return, you must notify us in writing that you have reviewed the return and that, to the best of your knowledge, it is correct and we can transmit your Plan's Form 5500 to the DOL.

We will perform our services in accordance with applicable professional standards. Our work in connection with the preparation of the Plan's Form 5500 does not include any procedures designed to discover significant errors, fraud, defalcations, or other irregularities, should any exist nor does it include a review of any amendments to the plan or transactions which may cause the plan to be disqualified. Therefore, our engagement cannot be relied upon to

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disclose such matters. We will render such accounting and bookkeeping assistance as we find necessary for preparing the Plan's Form 5500.

We will use our professional judgment in preparing the Plan's Form 5500. However, we have no discretionary authority or control in making decisions regarding the operation or administration of the Plan and are not a fiduciary in regard to the Plan in the performance of our services. You have the ultimate discretion in regard to any choices to be made for the Plan. Whenever we are aware that a possibly applicable tax law or DOL regulation is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will share with you our knowledge of the possible positions that may be taken on your return. In accordance with our professional standards, we will follow whatever position you request, as long as it is consistent with the codes, regulations and interpretations that have been promulgated. If the Internal Revenue Service or EBSA should later contest the position taken, there may be an assessment plus interest and penalties. We assume no liability for any such additional penalties, interest, or assessments, as well as any related professional fees, you may incur to respond to the tax authority or ESBA.

, but will retain all professional responsibility associated with the provision of guidance, advice, and the interpretations provided related and in conjunction with the services rendered hereunder

Client Responsibilities

You will provide us with all information required for preparing complete and accurate Plan's Form 5500 no later than 30 days prior to their original due date (or extended due date, if applicable). We cannot ensure that the Plan's Form 5500 will be completed by the applicable due date if all of the applicable information is not provided to us, and we assume no liability for any penalties and interest that may occur as a result. You should retain all documents that provide evidence and support for reported income, credits, deductions, and other information on your returns, as required under ERISA and applicable tax laws and regulations. The documents may be necessary to prove the accuracy and completeness of the returns to the DOL or IRS. You are responsible for ensuring that non-plan expenses, if any, are segregated from plan expenses and that expenses such as meals, travel, entertainment, vehicle use, gifts and related expenses are supported by necessary documentation and records required by the DOL, IRS and other tax authorities.

You have the final responsibility for the return and, therefore, you should review it carefully before you sign it.

You are responsible for management decisions and functions. That responsibility includes designating an individual with suitable skill, knowledge, or experience to oversee all the specific services we perform as part of this engagement, as well as evaluating the adequacy and results of the services performed.

You are responsible for establishing and maintaining internal controls, including monitoring ongoing activities. Our engagement will not include any analysis or consideration of the adequacy of your internal controls. However, we would be pleased to provide this service, as a separate engagement and we would require a separate engagement letter to confirm the scope and related terms of the service.

You are also responsible for identifying to us all bank or brokerage accounts that the Plan owns or controls, or in which the Plan has an interest, that are located or maintained outside the United States. Additionally, you are responsible for identifying to us the Plan's ownership in any foreign assets or entities.

Reportable Transactions and Tax Shelters

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose listed and other reportable transactions on Form 8886, Reportable Transaction Disclosure Statement. In general, reportable

transactions are potentially abusive transactions identified by the IRS that have a primary purpose of tax avoidance, including but not limited to listed transactions, confidential transactions, transactions with contractual protection, loss transactions, and transactions of interest (a definition of “reportable transactions” is located at <https://www.irs.gov/instructions/i8886> and includes a link to a summary of listed transactions).

The law imposes substantial penalties on taxpayers and tax advisors for failure to disclose tax shelters on Form 8271, Investor Reporting of a Tax Shelter Registration Number. A tax shelter is defined in IRC §6662(d)(2)(C) as a partnership or other entity, investment plan or arrangement, or any other plan or arrangement if a significant purpose of such partnership, entity, plan or arrangement is the avoidance or evasion of federal income tax.

You agree to advise us of any tax shelters and/or reportable transactions, including syndicated conservations easements and micro-captive insurance plans, identified in tax reference materials. Unless a reportable transaction is more likely than not to be sustained on its merits, IRC §6662A, Imposition of Accuracy-Related Penalty on Understatements with Respect to Reportable Transactions, requires us to disclose the reportable transaction in a separate attachment to the tax return. Similarly, unless a tax shelter is more likely than not to be sustained on its merits, IRC §6662(d)(2)(C)(ii), Imposition of Accuracy-Related Penalty on Underpayments, requires us to disclose tax shelters in a separate attachment to the tax return.

If you do not consent to a required disclosure, we may be unable to prepare your tax returns.

You will be responsible for any liability, including but not limited to, additional tax, penalties, interest and related professional fees resulting from your failure to timely notify us, in writing, of any tax shelters and/or reportable transactions identified in tax reference materials in order to facilitate the timely preparation and filing of your tax returns.

Digital Assets

There are specific tax implications of investing in digital assets (e.g., virtual currencies such as Bitcoin, non-fungible tokens, virtual real estate and similar assets). The IRS considers these to be property for U.S. federal income tax purposes. As such, any transactions in, or transactions that use, digital assets are subject to the same general tax principles that apply to other property transactions.

If you transacted in digital assets during the tax year, you may have tax consequences and/or additional reporting obligations associated with such transactions. You agree to provide us with complete and accurate information regarding any transactions in, or transactions that have used, digital assets during the applicable tax year. If you have any questions regarding your digital assets and/or transactions, please ask us, and we will respond in writing.

U.S. Filing Obligations Related to Foreign Investments

Not Applicable to this Engagement

Based on the information you provide, you may have additional filing obligations, including but not limited to:

- Ownership of or an officer relationship with respect to certain foreign corporations (Form 5471);
- Foreign-owned U.S. corporation or domestic disregarded entity (Form 5472);
- Foreign corporation engaged in a U.S. trade or business (Form 5472);
- U.S. transferor of property to a foreign corporation (Form 926);
- U.S. person with an interest in a foreign trust (Forms 3520 and 3520-A);
- U.S. person with interests in a foreign partnership (Form 8865);

- U.S. person with interests in a foreign disregarded entity (Form 8858); or
- Statement of specified foreign assets (Form 8938).

In particular, we find that some of our clients have inadvertently invested in “passive foreign investment companies” (or PFICs), which have a special taxation regime with enhanced filing requirements. These investment vehicles encompass non-US mutual funds, insurance bonds, unit trusts or similar foreign investments that may allow deferral of current investment income. Often, there is an inability by the IRS to audit the underlying income of the fund. Please confirm that you do not have PFICs that require such enhanced reporting. In the event that you do have such PFIC investments, please contact us so that we can discuss the best way forward--there are a number of elections available that potentially can mitigate the otherwise punitive U.S. taxation of such investments.

You are responsible for informing us of all foreign assets owned directly or indirectly, including but not limited to financial accounts with foreign institutions, other foreign non-account investments, and ownership of any foreign entities, regardless of amount. If upon review of the information you have provided to us, including information that comes to our attention, we believe that you may have additional U.S. Federal income tax filing obligations, we will notify you.

Based upon the information you provide, we will use this data to inform you of any filing requirements, under FinCEN Form 114, Report of Foreign Bank and Financial Accounts (“FBAR”). **Non-Profits s/b exempt, not applicable**

Failure to timely file the required forms may result in substantial civil and/or criminal penalties. By your signature below, you agree to provide us with complete and accurate information regarding any foreign investments in which you have a direct or indirect interest, or over which you have signature authority, during the above referenced tax year.

The foreign reporting requirements are very complex. If you have any questions regarding the application of the reporting requirements for your foreign interests or activities, please ask us and we will respond in writing. You will be responsible for penalties associated with the failure to file or untimely filing of any of these forms.

Other FinCEN Requirements

Citrin Cooperman Advisors LLC will not provide advice or filing assistance for any other forms related to FinCEN matters (including, but not limited to any filing you may have under the Corporate Transparency Act) as these are legal services and should be evaluated in consultation with your attorney.

Financial Statement Audit

Your Plan may be required to obtain a financial statement audit. You acknowledge that you are responsible for timely engaging a qualified independent third party to audit the Plan. In preparing the Form 5500, we will not be conducting an audit. You will be responsible for any damages resulting from authorities rejecting the Form 5500 prepared based upon the financial statements audited by a third party, including but not limited to, additional tax, penalties, interest, and related professional fees, resulting from an improper financial statement audit.

Appraisals and Valuations

Determining the value of the Plan may require an actuarial evaluation. You acknowledge that you are responsible for timely engaging a qualified independent third party to determine the value of the Plan. In preparing the Form

5500, we will not determine values nor will we review or investigate the values provided to us. You will be responsible for any damages resulting from authorities rejecting the values determined by third party actuaries or other valuation professionals, including but not limited to, additional tax, penalties, interest and related professional fees, resulting from the disallowance of an appraisal or valuation.

Plan Documents

You are responsible for retaining a copy of the Plan's IRS opinion or determination letter. You are also responsible for retaining a copy of the current plan document, summary plan description, if applicable, and amendments. In addition, you must ensure that each of the aforementioned documents is signed and approved by the appropriate individuals.

You should consult with ERISA counsel regarding any advice or interpretation of plan documents. You acknowledge that we are not providing such advice.

Other Plan Administrator Duties

You are also responsible for the following:

- Distributing a copy of the Plan's summary annual report to each participant (defined contribution and welfare benefit plans only),
- Retaining a signed paper copy of the Plan's Form 5500 for your records,
- Providing a copy of the Annual Funding Notice to the Pension Benefit Guarantee Corporation, Plan participants, each labor organization representing Plan participants and each employee in a multiemployer plan with an obligation to contribute to the Plan (defined benefit plans only), and
- Informing participants that the current Summary Plan Description and any applicable Summary of Material Modifications are available for review on a timely basis.

Request for Additional Services

To the extent not included in the Master Agreement with ELC,

You may in the future request services that are not specified in this engagement letter, including, but not limited to tax planning services, tax consulting or tax research. Additional services could also include the amendment of your 2023 Plan's Form 5500 return within twelve (12) months of the end of the fiscal year of such returns, if additional information is received after the filing of the original returns. If this occurs, we may issue a separate engagement letter to confirm the scope and related terms of the additional services. In the absence of any other written communication from us, the additional services that we perform from the date of the execution of this engagement letter through the end of the 2024 calendar year will be governed by the terms of this engagement letter and will be billed at our standard hourly rates. **Nothing herein is intended or shall otherwise limit or amend the services required to be provided in the Master Agreement with ELC.**

The return is subject to examination by DOL and IRS. In the event of an examination, the Plan may be requested to produce documents, records, or other evidence to substantiate the items shown on the return. In preparing the return, we rely on representations that you have complied with applicable documentation requirements. If an examination occurs, we will be available, upon request, to assist or represent the Plan. Such additional services are not included in our fee for the preparation of the return specified in this letter, and therefore, we will render

invoices to you at our standard hourly rates, plus out-of-pocket expenses. **as set forth in the Master Agreement with ELC**

Responses to Third Parties

As a result of our services to the Plan, we may be requested or subpoenaed to provide information or documents (some of which may be privileged) to you or a third party in a legal, administrative, or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to the Plan as a separate engagement irrespective of whether we are providing any other services to you at that time. The Plan agrees that we shall be entitled to compensation for our time at our standard hourly rates and for reimbursement for all associated expenses, including any legal fees incurred in responding to such requests or subpoenas.

Your consent is required before we may use or disclose your return information for any purpose other than the preparation and filing of your return.

~~By executing this engagement letter, you authorize Citrin Cooperman Advisors LLC, to disclose your tax return information to Citrin Cooperman India LLP and third party providers and tax preparers located within and outside the United States, to assist us with the preparation of your tax returns and other tax services.~~

~~Citrin Cooperman Advisors LLC may use third party services providers, such as independent contractors and vendors, to assist in providing our professional services.~~

Records Retention

Please provide Citrin Cooperman Advisors LLC with electronic and/or paper copies of your documentation. **You should not provide original documents to Citrin Cooperman Advisors LLC because the original materials and hard copies you provide to us this year or provided to us in prior years will be destroyed one year after the filing of the tax returns that you engage us to prepare.** We will not retain copies of the documents you provide to us beyond that date. It is your responsibility to retain and protect your original tax-related records for possible future use, including potential examination by any government or regulatory agencies. We will retain an electronic copy of our work product and working papers related to this engagement, which generally will not include copies of all documents you provide to us, for a term of seven years after the filing of the tax return(s) prepared pursuant to this engagement agreement. **or such longer term as may be required by the Florida record retention requirements. In the event that CCA chooses not to retain any records in its possession, it shall comply with the provision in the Master Agreement related to the provisions of Section 110.0701, Florida Statutes.**

Invoicing and Collection

Our fee for these services is \$ 2,000, ~~plus out-of-pocket expenses.~~

Payments for services are due when rendered. Interim billings may be submitted as work progresses and expenses are incurred. In ~~accordance with our firm policies, work may be suspended if your account becomes overdue and will not be resumed until your account is paid in full. You acknowledge and agree that we are not required to continue work in the event of your failure to pay any statement or invoice from us in accordance with our customary invoice terms. We reserve the right to charge interest at a rate of 1.5% per month on undisputed invoices not paid within 90 days.~~

~~Should work be suspended, Citrin Cooperman Advisors LLC shall not be liable to you for any damages that occur~~

~~as a result of our ceasing to render services. In the event that a situation arises that precludes us from preparing a complete and accurate return, you agree to pay us for the time we incurred on this engagement at our standard hourly rates. You agree to reimburse Citrin Cooperman Advisors LLC for attorney's fees and costs incurred in connection with the collection of past due fees.~~

Agreement

~~This agreement represents the entire understanding between you and Citrin Cooperman Advisors LLC with respect to this engagement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.~~

Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order to avoid duplication of efforts arising out of this arrangement, we request that you consent to our sharing with Citrin Cooperman & Company, LLP the information that we may obtain from you in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Citrin Cooperman & Company, LLP and its employees of confidential information that we may obtain in the course of our engagement. **and in accordance with the Master Agreement with ELC**

Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Citrin Cooperman & Company, LLP provides attest services to its clients. Citrin Cooperman Advisors LLC is not a licensed CPA firm and does not provide audit or attest services. Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel to perform professional services on behalf of Citrin Cooperman & Company, LLP.

Any dispute arising out of or relating to this engagement, or breach thereof, **may** first be submitted for good faith mediation administered by the American Arbitration Association ("AAA") and its Accounting and Related Services Arbitration Rules and Mediation Procedures (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in Ft. Lauderdale, Florida. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator. **non-binding**

If the matter is not resolved by mediation within sixty (60) days of the parties' first appearance before the mediator, then the parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under its Rules. ~~If the parties fail to file the written demand for arbitration within this sixty (60) day period, the parties agree that any potential claims shall be deemed to have been waived.~~

if agreed to by the parties,
The arbitration **will** be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties in Ft. Lauderdale, Florida. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in

commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.

The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.

~~The award reached as a result of the arbitration will be binding on the parties and confirmation of the arbitration award may be sought in any court having jurisdiction.~~

~~Any and all claims by you arising with respect to or relating to this engagement must be commenced within one (1) year following the date on which Citrin Cooperman Advisors LLC delivered the tax return(s) associated with this engagement, by filing a written request for mediation. If the tax return(s) are not delivered to you, for any reason, any and all claims by you arising under this engagement must be commenced within one (1) year of the date you are informed of the engagement's termination.~~

Citrin Cooperman Advisors LLC's maximum liability to you arising for any reason relating to the services rendered under this engagement shall be limited to the fees paid to Citrin Cooperman Advisors LLC for the services. Subject to the foregoing, Citrin Cooperman Advisors LLC shall not be liable to you for any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of your actual damages. In no event shall Citrin Cooperman Advisors LLC be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).

You agree to indemnify us for any legal fees incurred by us as a result of any inaccurate or false representations made to us by you.

Florida

This agreement, its enforcement and any dispute relating in any way to this engagement will be governed by the laws of the State of ~~New York~~, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply. For first year clients, our acceptance of the engagement is subject to our normal client intake and due diligence procedures.

If the above accurately sets forth your understanding of our tax engagement, please sign the enclosed copy of this letter and return it to our office. If we do not receive the executed letter, but you nonetheless provide us with supporting documentation to prepare your returns, you will be deemed to have agreed to all of the terms set forth above.

We are pleased that you have placed your trust in us and we look forward to working with you on this engagement

and others in the future.

Very truly yours,

Citrin Cooperman Advisors LLC
Citrin Cooperman Advisors LLC

CLIENT AGREEMENT AND ACCEPTANCE

Agreed and Accepted by:

Renee Poldosky
Early Learning Coalition of Broward County, Inc. Retirement Plan

Date

March 16, 2024

Ms. Renee Poldosky, Audit Chair
Early Learning Coalition of Broward County, Inc. Retirement Plan
1475 West Cypress Creek Road, #301
Ft. Lauderdale, FL 33309

Dear Renee Poldosky:

We are pleased to confirm our understanding of the services we are to provide for Early Learning Coalition of Broward County, Inc. Retirement Plan (the "Plan") for the year ended December 31, 2023, in connection with its annual reporting obligation under the Employee Retirement Income Security Act of 1974.

Audit Scope and Objectives

Except as described below, we will audit the financial statements of Early Learning Coalition of Broward County, Inc. Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2023, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (the "financial statements"). We will also report on the supplemental schedules of the Plan for the year ended December 31, 2023. The following supplementary information accompanying the financial statements, as applicable, will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures:

1. Assets (Held at End of Year) and Assets (Acquired and Disposed of Within Year)
2. Loans or Fixed Income Obligations in Default or Classified as Uncollectible
3. Leases in Default or Classified as Uncollectible
4. Reportable Transactions
5. Nonexempt Transactions
6. Delinquent Participant Contributions

These financial statements and supplemental schedules are required to be included in the Plan's Form 5500 filing with the Employee Benefits Security Administration ("EBSA") of the Department of Labor ("DOL").



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Except as described in the following paragraph, 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 issue an auditor's report that includes our opinion about whether the Plan's financial statements are fairly presented, in all material respects in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"). 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") will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

You have determined it is permissible in the circumstances and elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by The Variable Annuity Life Insurance Company, the trustee which is a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, that prepared and certified the statements or information regarding assets so held in accordance with 29 CFR 2520.103-5. Our audit will not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements and supplemental schedules, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP. Accordingly, the objective of any ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described above, we will conduct our audit in accordance with GAAS and will include tests of the Plan's accounting records and other procedures we consider necessary, except that assets and related transactions certified by the trustee will not be tested. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable 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, including prohibited transactions with parties in interest or other violations of ERISA rules and regulations, that are attributable to the Plan or to acts by management or employees acting on behalf of the Plan.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



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Because of the inherent limitations of an audit, combined with the inherent limitations of internal controls, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS, except as previously noted. 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential and will include prohibited transactions in the supplemental schedule of nonexempt transactions as required by the instructions to Form 5500. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Plan and its environment, including the system of internal control, sufficient to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of investments except those certified by the trustee, and certain other assets and liabilities by correspondence with financial institutions and other third parties. We may also request written representations from the Plan's attorneys as part of the engagement. and they may bill the Plan for responding to this inquiry.

In addition, we will perform certain procedures directed at considering the Plan's compliance with applicable Internal Revenue Service ("IRS") requirements for tax-exempt status and ERISA plan qualification requirements. However, you should understand that our audit is not specifically designed for and should not be relied upon to disclose matters affecting plan qualifications or compliance with the ERISA and IRS requirements. If during the audit we become aware of any instances of any such matters or ways in which management practices can be improved, we will communicate them to you.

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Other Services

We will also assist in preparing the financial statements and supplemental schedules of the Plan in conformity with U.S. GAAP based on information provided by management. In addition, we may assist management with certain adjusting or reclassification entries as part of our financial statement assistance services. However, the preparation of the Plan's financial statements and supplemental schedules remains the responsibility of management.

We will perform other services, if any, in accordance with applicable professional standards. The other services are limited to any other services noted above or below. 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.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that management acknowledges and understands their responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; for establishing an accounting and financial reporting process for determining appropriate fair value measurements; and for the preparation and fair presentation of the financial statements in conformity with U.S. GAAP. Management is also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). Management is also responsible for providing us with (1) access to all information of which they are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Plan from whom we determine it necessary to obtain audit evidence. Management is also responsible for maintaining a current plan instrument, including all plan amendments; and for administering the Plan and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants to determine the benefits due or which may become due to such participants. Management is also responsible for determining whether (1) an ERISA Section 103(a)(3)(C) audit is permissible under the circumstances; (2) the investment information is prepared and certified by a qualified institution as described in 29 CFR 2520.103-8; (3) the certification meets the requirements in 29 CFR 2520.103-5; and (4) the certified investment information is appropriately measured, presented, and disclosed in accordance with U.S. GAAP. Management is also responsible for providing to us, prior to the dating of our report, a draft of the Plan's Form 5500 that is substantially complete. At the conclusion of our audit, we will require certain written representations from management about the financial statements and related matters.

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Management's responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written management 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.

Management is 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 Plan involving (1) Plan 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. Management's responsibilities include informing us of their knowledge of any allegations of fraud or suspected fraud affecting the Plan received in communications from employees, former employees, regulators, or others. In addition, management is responsible for identifying and ensuring that the Plan complies with applicable laws and regulations. Management is also responsible for the fair presentation of the supplemental schedules and the form and content of the financial statements and supplemental schedules in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under the ERISA. Management agrees to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

You agree to assume all management responsibilities for any nonattest services we provide (including assisting with the preparation of the financial statements and supplemental schedules); oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that the Plan Sponsor's employees will prepare all confirmations we request, prepare applicable schedules and analyses of accounts, respond to all inquiries in a timely manner, and will locate any documents selected by us for testing. The timely and accurate completion of these client assistance requests is an essential condition to our completion of the engagement and issuance of our report.



During the course of serving the Plan's account, we will use third-party service providers ~~and/or our wholly-owned and controlled offshore affiliate~~ ("Service Providers"). We will also provide services to the Plan using certain third-party hardware, software, software services, and managed services (collectively, "Third-Party Products"). Third-party service providers include individuals who are not employed by our firm. Employees of our ~~controlled offshore~~ affiliate are bound by the same confidentiality agreements ~~as those employees located in the United States of America~~. We may share confidential information about the Plan with these Service Providers and through use of Third-Party Products to perform our engagement. We remain committed to maintaining the confidentiality and security of the Plan's information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of the Plan's information.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



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In addition, we will secure confidentiality agreements with all Service Providers and vendors of Third-Party Products to maintain the confidentiality of the Plan's information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of the Plan's confidential information to others. Furthermore, we will remain responsible for our use of any such Service Providers and Third-Party Products. You hereby consent to us sharing the Plan's information, including confidential information, with our Service Providers on the same basis as we would be permitted to share information with one of our employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of the Plan's information as the confidentiality terms set forth above. Additionally, you hereby consent to the disclosure of the Plan's information, to the licensors of such Third-Party Products for the purpose of conducting our engagement.

Management will receive instructions from us inviting you to connect to a secured portal to upload the Plan's financial information. This process streamlines our requests for information from you and provides us with the information we need in the format we require. Management will receive this e-mail closer to the commencement of the engagement from a member of your engagement team.

Citricooperman's Privacy Policy ("Privacy Policy") is located on our website at citricooperman.com/Privacy-Policy. Our Privacy Policy may be amended from time to time in our sole discretion and without prior notice, and is hereby incorporated by reference into this Engagement Letter. You acknowledge that you have read and understand the Privacy Policy and agree to the practices as described therein.

During the course of our engagement, Citricooperman & Company, LLP ("Citricooperman") or the Plan may need to electronically transmit confidential information to each other and to other entities engaged by either party. E-mail is a fast and convenient way to communicate. However, e-mail is not a secure means of communication and thus, confidentiality could be compromised. The Plan agrees to the use of e-mail and other electronic methods to transmit and receive information, between Citricooperman and the Plan and between Citricooperman and third-party service providers or other entities engaged by Citricooperman or the Plan.

It is imperative that our personnel have reliable internet connection in order to work effectively and efficiently at all times. Management agrees to supply our personnel with reliable internet access while working on-site at the Plan's location.

As a result of our services to the Plan, we may be requested or subpoenaed to provide testimony, information or documents (some of which may be privileged) to the Plan, a governmental agency, an investigative body or a third-party in a legal, administrative or similar proceeding in which we are not a party. If this occurs, our efforts in responding to such requests or subpoenas will be billable to the Plan as a separate engagement irrespective of whether we are providing any other services to the Plan at that time. The Plan agrees that we shall be entitled to compensation for our time at ~~our standard hourly rates~~ and for reimbursement for all associated expenses, including any legal fees incurred in responding to such requests or subpoenas.

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The audit documentation for this engagement is the property of Citrin Cooperman and constitutes confidential information. However, we may be requested to make certain audit documentation available to the U.S. Department of Labor pursuant to authority given to it by law. If requested, access to such audit documentation will be provided under the supervision of Citrin Cooperman personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the U.S. Department of Labor. The U.S. Department of Labor may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Martha G. Parker is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit in June 2024.

Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel and performs all services in connection with our engagements for which licensure as a CPA firm is not required. In order, to avoid duplication of efforts arising out of this arrangement, we request that you consent to our sharing with Citrin Cooperman Advisors LLC the information that we may obtain from the Plan in the course of our engagement. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Citrin Cooperman Advisors LLC and its employees of confidential information that we may obtain in the course of our engagement.

Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. Citrin Cooperman & Company, LLP provides attest services to its clients. Citrin Cooperman Advisors LLC is not a licensed CPA firm and does not provide audit or attest services. Citrin Cooperman & Company, LLP has a contractual arrangement with Citrin Cooperman Advisors LLC, whereby Citrin Cooperman Advisors LLC provides Citrin Cooperman & Company, LLP with professional and support personnel to perform professional services on behalf of Citrin Cooperman & Company, LLP.

To ensure that Citrin Cooperman's independence is not impaired under the AICPA's *Code of Professional Conduct*, you agree to the following:

- To provide information with respect to current and potential affiliates, including ownership percentage, to us prior to the commencement of engagement activities.
- To notify us of any planned transactions involving changes in ownership of the Plan/Plan Sponsor or acquisitions of other entities by the Plan/Plan Sponsor.
- To inform the engagement partner before entering into any substantive employment discussions with any of our personnel.
- To obtain preapproval of any non-attest services to be performed by Citrin Cooperman or any of our associated entities.

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Citrin Cooperman is not a host for any client information. The Plan is expected to retain all financial and non-financial information including anything the Plan Sponsor's employees upload to Citrin Cooperman's portal. Management is responsible for downloading and retaining anything we upload to the portal in a timely manner. Portals are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. Accordingly, management will not expect us to maintain copies of such records in our possession.

We estimate that our fees for these services will be \$10,900. You will also be billed for actual other out-of-pocket costs such as report production, direct technology fees, shipping, travel, meals and fees for services from other professionals. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon presentation.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate, including, but not limited to the following:

- Scheduling changes or other inefficiencies resulting from delays caused by the inability of management to provide previously agreed-upon schedules and documentation in accordance with the agreed-upon engagement timeline.
- Adjustments, whether client-prepared or resulting from the engagement, that are large in volume.
- Significant or unusual transactions that were not previously disclosed by the Plan prior to the finalization of the engagement letter.

~~In accordance with our firm policies, work may be suspended if the Plan's account becomes overdue and will not be resumed until the Plan's account is paid in full. You acknowledge and agree that we are not required to continue work in the event of the Plan's failure to pay any statement or invoice from us in accordance with our customary invoice terms. Should work be suspended, Citrin Cooperman shall not be liable to the Plan for any damages that occur as a result of our ceasing to render services. In the event that a situation arises that precludes us from completing the engagement, the Plan agrees to pay us for the time we incurred on this engagement at our standard hourly rates. The Plan agrees to reimburse Citrin Cooperman for attorneys' fees and costs incurred in connection with the collection of past due fees.~~

~~The Plan agrees to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.~~

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Any dispute arising out of or relating to this engagement, or breach thereof, shall first be submitted for good faith mediation administered by the American Arbitration Association ("AAA") under its Rules for Professional Accounting and Related Services Disputes (the "Rules"). The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties. Mediation shall take place at a place to be designated by the parties in Fort Lauderdale, Florida. No litigation, arbitration or other proceeding shall be commenced prior to sixty (60) days after the parties' first appearance before the mediator.

If the matter is not resolved by mediation, then the parties shall have an additional sixty (60) days to file a written demand for arbitration administered by the AAA under the Rules. ~~If the parties fail to file the written demand for arbitration within this sixty (60) day period, the parties agree that any potential claims shall be deemed to have been waived.~~

The arbitration will be conducted before a single arbitrator selected from the AAA's Panel of Accounting Professionals and Attorneys and shall take place at a place to be designated by the parties. The arbitrator shall be a fit and impartial person and shall have at least ten (10) years' experience in commercial litigation, accounting or a similar field connected to the subject matter of the dispute. The arbitrator, with the aforementioned requisite qualifications, shall be selected pursuant to the Rules.



The arbitrator shall issue his or her final award in a written and reasoned decision to be provided to each party. In his or her decision, the arbitrator will declare one party the prevailing party. The arbitrator shall have no authority to award non-monetary or equitable relief of any sort. The arbitrator shall not have authority to award damages that are punitive in nature, or that are not measured by the prevailing party's actual compensatory loss.

Any discovery sought in connection with the arbitration must be expressly approved by the arbitrator only upon a showing of substantial need by the party seeking discovery.

~~All aspects of the arbitration shall be treated as confidential. The parties and the arbitrator may disclose the existence, content or result of the arbitration only as expressly provided by the Rules.~~

The award reached as a result of the arbitration will be binding on the parties, and confirmation of the arbitration award may be sought in any court having jurisdiction.

Notwithstanding the foregoing, any dispute regarding the interpretation, enforceability, or applicability of any statute and/or agency rule (federal or state) or any funding agreement that the Coalition has with a governmental entity or authority that concerns, references, governs, relates to or arises from this Agreement shall be delegated to the applicable Florida court or designated agency/authority of competent jurisdiction for final determination.

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~~Any and all claims by the Plan arising with respect to or relating to this engagement must be commenced within one (1) year following the date on which Citrin Cooperman delivers its services associated with this engagement, by filing a written request for mediation. If this engagement is terminated and the related deliverables are not delivered to the Plan, for any reason, any and all claims by the Plan arising under this engagement must be commenced within one (1) year of the date the Plan is informed of the engagement's termination.~~

~~Citrin Cooperman's maximum liability to the Plan arising for any reason relating to the services rendered under this engagement shall be limited to the fees paid to Citrin Cooperman for the services. Subject to the foregoing, Citrin Cooperman shall not be liable for any actions, damages, claims, liabilities, costs, expenses, or losses in any way arising out of or relating to the services performed under this engagement letter for an amount in excess of the Plan's actual damages. In no event shall Citrin Cooperman be liable for consequential, special, indirect, incidental, punitive, or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs).~~

This agreement, its enforcement, and any dispute relating in any way to this engagement will be governed by the laws of the State of Florida, without giving effect to any provisions relating to conflict of laws that would require the laws of another jurisdiction to apply.

~~This agreement represents the entire understanding between the Plan and Citrin Cooperman with respect to this engagement. Any amendments to this agreement must be in writing and signed by an authorized representative of both parties.~~

Reporting

We will issue a written report upon completion of our audit of the Plan's financial statements. Our report will be addressed to the Plan Administrator of the Plan. 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 further modify our report or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our report will include other modifications, we will discuss the reasons with you in advance. ~~If, for any reason, we are unable to complete the engagement, we may decline to issue a report or withdraw from this engagement.~~

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We appreciate the opportunity to be of service to the Plan 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.

Very truly yours,

CITRIN COOPERMAN & COMPANY, LLP

CLIENT AGREEMENT AND ACCEPTANCE

Agreed and accepted by:

Plan Administrator's signature: _____

Title: _____

Governance signature: _____

Title: _____

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Citrin Cooperman Increases Florida Presence with Acquisition of Keefe McCullough

By [Laura Kucera](#) •

(New York City, NY) February 6, 2024 – Citrin Cooperman, a leading professional services firm headquartered in New York City with offices across the United States, has announced the successful acquisition of Keefe McCullough & Co., LP (KMC), a full-service tax, attest, and business advisory firm based in Fort Lauderdale, Florida effective February 1, 2024. KMC will join Citrin Cooperman with 11 partners, more than 75 total employees, and over \$15M in revenue. KMC’s Fort Lauderdale location will join Citrin Cooperman’s established offices in the Miami Metro area.

“We are thrilled to welcome the KMC partners and staff to Citrin Cooperman. In concert with our Miami office, we look forward to continuing to build our Florida operations where we now have over 150 dedicated professionals serving a wide diversity of corporate and individual clients. What attracted us to KMC was their commitment to their staff, clients, and to each other, all qualities that we at Citrin Cooperman hold dear,” shared Citrin Cooperman Executive Chairman [Joel Cooperman](#) and CEO [Alan Badey](#) in a joint statement.

Similar sentiments were shared by KMC Managing Partner [Louis Proietto](#), “We joined Citrin Cooperman exactly 53 years to the day KMC was formed on February 1, 1971. It feels like a momentous step in expanding the resources and solutions we can offer to our clients and an incredibly exciting opportunity for our leadership and employees. The synergies between our industry expertise and our shared client-centered approach make this an exciting next chapter for our team.”

Allan D. Koltin, CEO of Koltin Consulting Group, who advised both firms on the acquisition, commented that, “Citrin Cooperman continues their rapid expansion throughout South Florida with another best-in-class firm. KMC was sought after by numerous companies and chose Citrin Cooperman primarily for the great growth opportunities the firm will provide for their people and the additional resources and depth of knowledge and experience that they can now offer to their clients. Now that Citrin Cooperman has firmly established itself in South Florida, I wouldn’t be surprised to see them expand into some of the northern Florida markets like Orlando and Tampa next.”

About Keefe McCullough: Keefe McCullough (KMC) is based on equal parts of the client relationships created since founders John Keefe and John McCullough first hung their shingle back in 1971; the continuous investments in people and process that result in outstanding work; and the culture of collaboration and teamwork that creates a family atmosphere that is less taxing and more rewarding for the teams entrusted to nurture each client relationship. KMC has since provided comprehensive accounting, advisory, consulting, and planning services to governmental, educational, not-for-profit, and general accounting clients throughout South Florida.

About Citrin Cooperman: Citrin Cooperman is one of the nation's largest professional services firms. With offices across the country, Citrin Cooperman clients span an array of industry and business sectors and leverage a comprehensive menu of business and personal service offerings. Citrin Cooperman & Company, LLP, a licensed independent CPA firm that provides attest services and Citrin Cooperman Advisors LLC, which provides business advisory and non-attest services, operate as an alternative practice structure in accordance with the AICPA's Code of Professional Conduct and applicable law, regulations, and professional standards. The entities include more than 450 partners and 2,800 total professionals. Learn more about Citrin Cooperman at www.citrincooperman.com.