

City of Opa-locka

*Commission Chambers
215 Perviz Avenue
Opa-locka, FL 33054*



SPECIAL COMMISSION MEETING Agenda

**Monday, November 22, 2021
5:30 PM**

City Commission

**Mayor Veronica J. Williams
Vice Mayor John H. Taylor Jr.
Commissioner Sherelean Bass
Commissioner Chris Davis**

Appointed Officials

**City Manager John E. Pate
City Attorney Burnadette Norris-Weeks
City Clerk Joanna Flores, CMC**

SPEAKING BEFORE THE CITY COMMISSION

NOTE: All persons speaking shall come forward and give your full name and address, and the name and address of the organization you are representing.

There is a three (3) minute time limit for speaker/citizens forum and participation at all city commission meetings and public hearings. Your cooperation is appreciated in observing the three (3) minute time limit policy. If your matter requires more than three (3) minutes, please arrange a meeting or an appointment with the City Clerk prior to the commission meeting. *City of Opa-locka Code of Ordinances Section 2-57*

DECORUM POLICY

Any person making impertinent or slanderous remarks or who become boisterous while addressing the commission, shall be declared to be out of order by the presiding officer, and shall be barred from further audience before the Commission by the presiding officer, unless permission to continue or again address the commission be granted by the majority vote of the commission members. *City of Opa-locka Code of Ordinances Section 2-58*

NOTICE TO ALL LOBBYISTS

Any person appearing in a paid or remunerated representative capacity before the city staff, boards, committees and the City Commission is required to register with the City Clerk before engaging in lobbying activities. *City of Opa-locka Code of Ordinances Section 2-18*

FLORIDA STATUTES, CHAPTER 285.0105:

"If a person decides to appeal any decision made by the Board, Agency or Commission with respect to the proceedings, and that, for such purpose, that person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based."

Procedures for Public Participation**How to watch the meeting**

Members of the public can watch public meetings and public hearings at <https://www.youtube.com/user/CityofOpaLocka>

City Commission Meetings are held in-person while allowing virtual participation. Members of the public wishing to address the Commission may do so in person or virtually.

To participate virtually, please register by 5:30 p.m. on the scheduled meeting date via the City of Opa-locka website at www.opalockafl.gov.

CITY OF OPA-LOCKA

“The Great City”

SPECIAL COMMISSION MEETING

Monday, November 22, 2021

5:30 PM

AGENDA

- 1. CALL TO ORDER:**
- 2. ROLL CALL:**
- 3. INVOCATION:**
- 4. PLEDGE OF ALLEGIANCE:**
- 5. PUBLIC INPUT:**
(agenda items only)
- 6. RESOLUTION:**
 - a) A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, ACCEPTING THE PROPOSAL FROM MARCUM LLP IN RESPONSE TO RFP NO. 21-1115200 FOR INDEPENDENT AUDITING SERVICES; FURTHER AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT, ATTACHED HERETO AS EXHIBIT “A”; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR AN EFFECTIVE DATE.**
Sponsored by City Manager
- 7. APPROVAL OF APPLICATION FOR CITY COMMISSION VACANCY:**
- 8. ADJOURNMENT:**

RESOLUTION

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, ACCEPTING THE PROPOSAL FROM MARCUM LLP IN RESPONSE TO RFP NO. 21-1115200 FOR INDEPENDENT AUDITING SERVICES; FURTHER AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT, ATTACHED HERETO AS EXHIBIT "A"; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Request for Proposal (RFP) #21-1115200 was published on October 10, 2021 for Independent Auditing Services. Three (3) proposals, attached hereto as Composite Exhibit "A", were received via DemandStar by the City Manager's Office and forwarded to the City Clerk on November 15, 2021; and

WHEREAS, the RFP evaluation committee met on November 17, 2021 to review the bid proposals. Marcum LLP received the highest-ranking score among the evaluation committee ratings; and

WHEREAS, the City of Opa-Locka Audit Committee convened a meeting on November 18, 2021, where they reviewed the three (3) proposals that were received pursuant to RFP # 21-1115200 and subsequently recommended that the City Commission select the proposal submitted by Marcum LLP; and

WHEREAS, the City Commission finds it is the best interest of the City to accept the proposal of Marcum LLP and enter into an agreement for independent auditing services.

NOW THEREFORE BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA:

Section 1. ADOPTION OF REPRESENTATIONS: The foregoing whereas paragraphs are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Resolution.

Section 2. AUTHORIZATION: The City Commission of the City of Opa-Locka, Florida hereby accepts the proposal from Marcum LLP in response to RFP No. 21-1115200 for independent auditing services; further authorizes the City Manager to enter into and execute an agreement with Marcum LLP in the contract attached hereto as Exhibit "A."

Section 3. Sections of this Resolution may be renumbered or re-lettered and corrections of typographical errors which do not affect the intent may be authorized by the City Manager, without need of public hearing, by filing a corrected copy of same with the City Clerk following review by the City Attorney.

Section 4. This Resolution shall take effect immediately upon adoption and is subject to the approval of the Governor or his designee.

PASSED AND ADOPTED this 22nd day of November, 2021.

Veronica J. Williams, Mayor

Attest:

**Approved as to Form And
Legal Sufficiency:**

Joanna Flores, City Clerk

Burnadette Norris-Weeks, P.A.
City Attorney

Moved by: _____

Seconded by: _____

VOTE:

Vice Mayor Taylor	_____ (Yes)	_____ (No)
Commissioner Bass	_____ (Yes)	_____ (No)
Commissioner Davis	_____ (Yes)	_____ (No)
Mayor Williams	_____ (Yes)	_____ (No)



City of Opa-locka Agenda Cover Memo

City Manager:	John E. Pate			CM Signature:			
Commission Meeting Date:	11.22.2021		Item Type: (Enter X in box)	Resolution	Ordinance	Other	
				X			
Fiscal Impact: (Enter X in box)	Yes	No	Ordinance Reading: (Enter X in box)	1 st Reading		2 nd Reading	
	X						
				Public Hearing: (Enter X in box)	Yes	No	Yes
					X		X
Funding Source: Account# :	(Enter Fund & Dept) Ex: See Financial Impact Section		Advertising Requirement: (Enter X in box)	Yes		No	
							X
Contract/P.O. Required: (Enter X in box)	Yes	No	RFP/RFQ/Bid#:				
	X						
Strategic Plan Related (Enter X in box)	Yes	No	Strategic Plan Priority Area: Enhance Organizational ☐ Bus. & Economic Dev ☐ Public Safety ☐ Quality of Education ☐ Qual. of Life & City Image ☒ Communication ☐	Strategic Plan Obj./Strategy: (list the specific objective/strategy this item will address)			
	X						
Sponsor Name	City Manager		Department:	City Manager			

Short Title:

A resolution authorizing the City Manager to accept the proposal of Marcum LLP for Independent Auditing Services pursuant to RFP No. 21-1115200 and further authorizing the City Manager to enter into an agreement with Marcum LLP.

Staff Summary:

Request for Proposal (RFP) 21-1115200 was published on October 10, 2021 for Independent Auditing Services. Three (3) proposals were received via DemandStar by the City Manager's Office and forwarded to the City Clerk on November 15, 2021.

The City of Opa-locka Evaluation Committee met on November 17, 2021 and selected Marcum LLP as the highest ranked firm. The city's Audit Committee met on November 18, 2021 where the Evaluation Committee's recommendation was submitted to the board for their review and approval. The Audit Committee accepted the recommendation to select Marcum LLP for Independent Auditing Services unanimously.

Staff recommends approval based upon the consent of the City of Opa-locka Audit Committee.

Financial Impact

Marcum LLP has bid \$39,995 per fiscal year audit. The City anticipates completing two audits (FY 20 and FY 21) this fiscal year for a total cost of \$79,990. Auditing expense is split between the General Fund and the Water-Sewer fund on a 60%-40% basis.

Account	Description	Available	Expenditure	Remaining Balance
17-513320	Auditing	\$84,000	\$47,994	\$36,006
61-513320	Auditing	\$56,000	\$31,996	\$24,004
Total			\$79,990	

Proposed Action:

Staff recommends the City Commission approve the recommendation for the selection of Marcum LLP and authorize the City Manager to enter into an agreement with Marcum LLP for Independent Auditing Services.

Attachment:

RFP No. 21-1115200
Advertisements
Bid Certification
Selection Committee Ranking
Bid Proposals



**Office of the City Manager
780 Fisherman Street, 4th Floor
Opa-locka, FL 33054**

John E. Pate, MS, CM
City Manager

Telephone (786) 338-6598
Email: jpate@opalockafl.gov

To: Mayor Veronica Williams
Vice Mayor John H. Taylor, Jr.
Commissioner Sherelean Bass
Commissioner Chris Davis

From: John E. Pate, City Manager

Date: November 19, 2021

Re: Resolution: Committee Selection for Independent Auditing Services

Request: A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, ACCEPTING THE PROPOSAL OF MARCUM, LLP FOR INDEPENDENT AUDITING SERVICES PURSUANT TO RFP NO. 21-1115200; FURTHER AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH THE LOWEST RESPONSIVE RESPONSIBLE BIDDER; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR AN EFFECTIVE DATE.

Description: Provide the city with Independent Auditing Services in accordance with the provisions set forth in the RFP.

Analysis: Bid proposals were received via Demandstar and submitted to the City Clerk's Office on November 15, 2021. The following three (3) companies submitted proposals:

S. Davis & Associates, P.A.
HCT Certified Public Accountants and Consultants LLC
Marcum LLP

The evaluation committee met on November 17, 2021 to review the proposals. Members of the evaluation committee included:

Gregory Gay, Building & License and Planning and Community Development Director
Joyania Hawthorne, Parks & Recreation Assistant Director
Nelson Rodriguez, Information Technology Director
Cassandra Ojomo, Accountant II, Miami-Dade Water and Sewer Department

Each committee member's review, evaluation, and scoring of the proposals were based on the following criterion and weight system:

Criterion	Weight
Firm's Experience and Qualifications	40%
Key Personnel's Qualifications and Experience	25%
Understanding of Scope of Services and Proposed Approach	25%
Price Proposal	10%

Below you will find the selection committee evaluations that include scoring of the three (3) proposals submitted / received. The proposals are listed in order from highest to lowest in ranking:

Marcum LLP

Name	Rating
Gregory Gay	4.40
Joyania Hawthorne	3.90
Nelson Rodriguez	5.00
Cassandra Ojomo	4.00
TOTAL	4.33

S. Davis & Associates, P.A.

Name	Rating
Gregory Gay	4.90
Joyania Hawthorne	4.05
Nelson Rodriguez	3.70
Cassandra Ojomo	3.00
TOTAL	3.91

HCT Certified Public Accountants

Name	Rating
Gregory Gay	4.35
Joyania Hawthorne	4.55
Nelson Rodriguez	3.80
Cassandra Ojomo	2.25
TOTAL	3.74

Recommendation(s):

Staff recommends approval based upon the committee's review, evaluation, scoring and ranking of the proposals submitted. In addition, the City of Opa-locka Audit Committee convened a meeting on November 18, 2021 and recommended that the City Commission authorize the City Manager to select the proposal submitted by Marcum LLP. Therefore, it is the recommendation of the Selection Committee and the Audit Committee that the City negotiates and enters into an agreement with Marcum LLP.

Attachments:

Request for Proposal (RFP) #21-1115200
 Advertisements
 Bid Certification
 Committee Evaluation Forms
 Bid Proposals



CITY OF OPA-LOCKA
CERTIFICATION

REQUEST FOR PROPOSALS
INDEPENDENT AUDITING SERVICES
RFP NO. 21-1115200

I, Joanna Flores, City Clerk of the City of Opa-locka, Florida, do hereby certify that e-proposals were received via www.demandstar.com at 2:00 p.m. this 15th day of November, 2021.

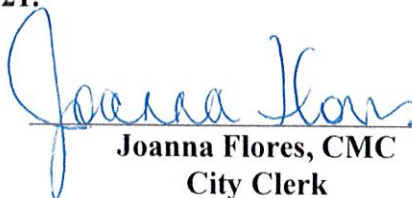
PROPOSAL(S) RECEIVED

NAME/ADDRESS

LUMP SUM PRICE

- | | | |
|----|---|------------------------------|
| 1. | S. Davis & Associates, P.A.
1176 NW 13 Drive
Miami Gardens, FL 33169
Contact: Tanya Davis, Partner
Tele: 305.628.1510
Email: tdavis@sdaviscpa.com
Website: www.sdaviscpa.com | \$ 75,000.00 per fiscal year |
| 2. | HCT Certified Public Accountants and Consultants LLC
3816 Hollywood Boulevard, Suite 203
Hollywood, FL 33021
Contact: Roderick Harvey, CPA, CVA
Tele: 954.966.4435
Email: rh Harvey@hct-cpa.com | \$ 67,000.00 per fiscal year |
| 3. | Marcum LLP
One Southeast Third Avenue, Suite 1100
Miami, FL 33131
Contact: Moises D. Ariza, CPA, CGMA, Partner
Tele: 305.995.9612
Email: moises.ariza@marcumllp.com | \$ 39,995.00 per fiscal year |

Please note that the proposals for RFP No. 21-1115200 Independent Auditing Services were submitted via Demand Star (e-bid) and provided to the City Clerk by the City Manager's Office on November 15, 2021.


Joanna Flores, CMC
City Clerk

Independent Auditing Services

Under Evaluation

12	1352	0	5	0
Planholders	Broadcast to	Supplemental Suppliers	Watchers	Post Bid Viewers

Bid Details

Agency Name	City of Opa-locka
Bid Writer	Sha'mecca Lawson
Bid ID	RFP-RFP No. 21-1115200-0-2021/SL
Bid Type	RFP - Request for Proposal
Broadcast Date	Oct 10, 2021 9:57am (EDT)
Fiscal Year	2021
Due	Nov 15, 2021 2:00pm (EST)
Bid Status Text	None

Scope of Work

None

Documents

 Download all documents

Filename	Type	Date Modified	Status
Addendum-02	Addendum	Nov 15, 2021	Complete
Addendum-01	Addendum	Nov 8, 2021	Complete
RFP No. 21-1115200	Bid Document / Specifications	Oct 8, 2021	Complete

eBidding Info

View Supplier Info on
Tabulation Sheet

Fully Sealed - no information is visible to you until the due date and time.

Required Documents

1. Bid Document
2. Certificate of Insurance
3. W-9 form
4. Drug Free Workplace Certification
5. Non-Collusive Affidavit
6. Sworn Statement on Public Entity Crimes
7. Permits and Licenses

Distribution Info

Bid Bond	None
Plan (blueprint)	None
eBidding	Yes
Distributed By	DemandStar
Distribution Method	Download and Mail
Distribution Options	Bid has no blueprints associated with it

Publications

Miami Daily Business Review

Miami Herald - Neighbors

[View Legal Ad](#)

Pre-Bid Conference

MANDATORY A Mandatory pre-bid meeting will be held on Tuesday, October 26, 2021 at 10:00 a.m. at 780 Fisherman Street, Ste. 220, Opa-locka, FL 33054 and via Zoom. The purpose of this meeting is to provide an overview of this Solicitation and to answer any questions by participants. To participate by Zoom please use the call in information listed below:

<https://us02web.zoom.us/j/88074326637?pwd=YmtEODdKQnJVC2lQTjUvN3ByZm9tQT09>

Meeting ID: 880 7432 6637

Passcode: 780777

One tap mobile

+1301715859

Statistics

Planholders	There are 12 Planholders for this bid.	
Filtered	No	
Broadcast List	1352 Suppliers have been notified	Export
Post-Bid Viewers	There are 0 Post-Bid viewers	
Supplemental Suppliers	0 Supplemental Suppliers	

Commodity Code

[\[001-946-00\]](#) FINANCIAL SERVICES

[\[001-952-00\]](#) HUMAN SERVICES

[\[001-953-00\]](#) INSURANCE AND INSURANCE SERVICES, ALL TYPES

[\[001-958-00\]](#) MANAGEMENT AND OPERATION SERVICES

[\[001-998-00\]](#) SALE OF SURPLUS AND OBSOLETE ITEMS

City of Opa-locka



RFP NO: 21-1115200

REQUEST FOR PROPOSAL (RFP)

INDEPENDENT AUDITING SERVICES



CITY OF OPA-LOCKA
INDEPENDENT AUDITING SERVICES

RFP NO. 21-1115200

TABLE OF CONTENTS

<u>Subject</u>	<u>Page Number</u>
Cover	1
Table of Contents.....	2
Advertisement.....	3
Part I - Proposal Guidelines.....	4
Part II - Nature of Services Required.....	10
Part III - Proposal Requirements.....	16
Part IV - Evaluation of Proposals.....	18
Proposer Qualifications.....	21
Price Proposal.....	22
Debarment, Suspension Certification.....	24
Drug-Free Certification.....	26
Non-Collusion Affidavit.....	27
Non-Discrimination Affidavit.....	28
E-Verify Form	29



CITY OF OPA-LOCKA

REQUEST FOR PROPOSALS
RFP NO: 21-1115200
Independent Auditing Services

Sealed Proposals for Financial Accounting Services will be received by the City of Opa-locka at the Office of the City Clerk, 780 Fisherman St, 4th Floor, Opa-locka, Florida 33054, **Monday, November 15, 2021 by 2:00 p.m.** Any RFP Package received after the designated closing time will be returned unopened. The City of Opa-locka will be accepting proposals by mail, however it is your responsibility to submit your proposal by the due date. In addition, proposals may be submitted via www.demandstar.com (e-bid). The address to submit sealed proposals is listed below:

CITY OF OPA-LOCKA
Office of the City Clerk
780 Fisherman Street, 4th Floor
Opa-locka, Florida 33054

An original and six (6) copies for a total of seven (7) plus 1 copy of the Proposal package on USB Flash Drive in PDF format shall be submitted in sealed envelopes/packages addressed to the City Clerk, City of Opa-locka, Florida, and marked **RFP for Independent Auditing Services**.

Proposers desiring information for use in preparing proposals may obtain a set of such documents by visiting the City's website at www.opalockafl.gov or www.demandstar.com.

The City reserves the right to accept or reject any and all proposals and to waive any technicalities or irregularities therein. The City further reserves the right to award the contract to that proposer whose proposal best complies with the **RFP NO: 21-1115200** requirements. Proposers may not withdraw their proposal for a period of ninety (90) days from the date set for the opening thereof.

A Mandatory pre-bid meeting will be held on **Tuesday, October 26, 2021 at 10:00 a.m.** at 780 Fisherman Street, Ste. 220, Opa-locka, FL 33054 and via Zoom. The purpose of this meeting is to provide an overview of this Solicitation and to answer any questions by participants. To participate by Zoom please use the call in information listed below:

<https://us02web.zoom.us/j/88074326637?pwd=YmtEODdKQnJVC21QTjUvN3ByZm9tQT09>

Meeting ID: 880 7432 6637

Passcode: 780777

One tap mobile

+13017158592,,88074326637#,,,*780777# US (Washington DC)

+13126266799,,88074326637#,,,*780777# US (Chicago)

Dial by your location

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 669 900 9128 US (San Jose)

Joanna Flores, CMC
City Clerk



CITY OF OPA-LOCKA

RFP NO. 21-1115200

INDEPENDENT AUDITING SERVICES

PART I

PROPOSAL GUIDELINES

1-1. Introduction: The City of Opa-locka is requesting proposals from qualified and experience firms to provide the City with Independent Auditing Services in accordance with the provisions set forth in this Request for Proposal.

1-2. Proposal Submission and Withdrawal: The City of Opa-locka will be accepting proposals by mail, however it is your responsibility to submit your proposal by the due date. In addition, proposals may be submitted via www.demandstar.com (e-bid). The City must receive all proposals by 2:00 pm on Monday, November 15, 2021. The address to submit sealed proposals is listed below:

CITY OF OPA-LOCKA
Office of the City Clerk
780 Fisherman Street, 4th Floor
Opa-locka, Florida 33054

To facilitate processing, please clearly mark the outside of the proposal package as follows: **RFP NO. 21-1115200 – Independent Auditing Services**. This package shall also include the Proposer's return address.

Proposers may withdraw their proposals by notifying the City in writing at any time prior to the deadline for proposal submittal. After the deadline, the proposal will constitute an irrevocable offer, for a period of 90 days. Once opened, proposals become a record of the CITY and will not be returned to the Proposer.

The City cautions proposers to assure actual delivery of mailed or hand-delivered proposals directly to the City Clerk's Office at 780 Fisherman Street, 4th Floor, Opa-locka, Florida 33054 prior to the deadline set for receiving proposals. Telephone confirmation of timely receipt of the proposal may be made by calling (305) 688-4611 before proposal closing time. Any proposal received after the established deadline **will not** be considered and will be returned unopened to the Proposer(s).

1-3. Number of Copies: Proposers shall submit an **original and six (6) copies (a total of 7) plus one copy on CD in PDF format** of the proposal in a sealed, opaque package marked as noted above. The Proposer will be responsible for timely delivery, whether by personal delivery, US Mail or any other delivery medium.

1-4. Development Costs: Neither the City nor its representatives shall be liable for any expenses incurred in connection with preparation of a response to this Request for Proposal. Proposers should prepare their proposals simply and economically, providing a straightforward and concise description of the Proposer's ability to meet the requirements of the RFP.

1-5. Inquiries: The City Clerk will receive written requests for clarification concerning the meaning or interpretations of the RFP, until eight (8) days prior to the submittal date. City personnel are authorized only to direct the attention of prospective Proposers to various portions of the RFP so that they may read and interpret such for themselves. No employee of the City is authorized to interpret any portion of this RFP or give information as to the requirements of the RFP in addition to what is contained in the written RFP document.

1-6. Addendum: The City may record its response to inquiries and any supplemental instructions in the form of written addenda. The CITY may mail written addenda up to three (3) calendar days before the date fixed for receiving the proposals. Proposers shall contact the City to ascertain whether any addenda have been issued. Failure to do so could result in an unresponsive proposal. Any oral explanation given before the RFP opening will not be binding.

All Proposers are expected to carefully examine the proposal documents. Any ambiguities or inconsistencies should be brought to the attention of the City's Purchasing Agent through written communication prior to the opening of the proposals.

1-7. Contract Awards: The City anticipates entering into an Agreement with the Proposer who submits the proposal judged by the City to be most advantageous.

The Proposer understands that this RFP does not constitute an offer or an Agreement with the Proposer. An offer or Agreement shall not be deemed to exist and is not binding until proposals are reviewed, accepted by appointed staff, the best proposal has been identified, approved by the appropriate level of authority within the City and executed by all parties. The City anticipates that the final Agreement will be in substantial conformance with this sample Agreement; nevertheless, Proposers are advised that any Agreement may result from the RFP may deviate from the Sample Agreement.

The City reserves the right to reject all proposals, to abandon the project and/or to solicit and re-advertise for other proposals.

1-8. Contractual Agreement: This RFP and Consultant/Contractor proposal shall be included and incorporated in the final award. The order of contractual precedence will be the Contract or Agreement document, original Terms and Conditions, and Proposer response. Any and all legal action necessary to enforce the award will be held in Miami-Dade County and the contractual obligations will be interpreted according to the laws of Florida. **Any additional contract or agreement requested for consideration by the Proposer must be attached and enclosed as part of the proposal.**

1-9. Selection Process: The proposals will be evaluated and assigned points. The firm with the highest number of points will be ranked first; however, nothing herein will prevent the City from assigning work to any firm deemed responsive and responsible. The City reserves the right to further negotiate any proposal, including price, with the highest rated Proposer. If an agreement cannot be reached with the highest rated Proposer, the City reserves the right to negotiate and recommend award to the next highest Proposer or subsequent Proposers until an agreement is reached.

1-10. Public Records: Please be advised that Proposals received by the City become "public

records” and shall be subject to public disclosure consistent with Chapter 119, Florida Statutes. Respondents must invoke the exemptions to public records disclosure provided by law, if any, by citing the specific statutory authority for the claimed exemption, identifying the data or other materials to be protected, and stating the reasons why such exclusion from public disclosure is necessary. All Proposals shall be available for public inspection once the City posts notice of an intended decision or thirty (30) days after the opening of Proposals, whichever is earlier.

1-11. News Releases: The Proposer shall obtain the prior approval of the City Manager’s Office of all news releases or other publicity pertaining to this RFP or the service, study or project to which it relates.

1-12. Insurance: The awarded Proposer(s) shall maintain insurance coverage reflecting at least the minimum amounts and conditions specified herein. In the event the Proposer is a governmental entity or a self-insured organization, different insurance requirements may apply. Misrepresentation of any material fact, whether intentional or not, regarding the Proposers’ insurance coverage, policies or capabilities may be grounds for rejection of the proposal and rescission of any ensuing Agreement.

1. Evidence of General Liability coverage with limits not less than \$1,000,000 per Occurrence/ \$2,000,000 Aggregate (Including Policy Number and Policy Period);
2. Evidence of Auto Liability coverage with limits not less than \$1,000,000 per Occurrence/\$1,000,000 Aggregate (Including Policy Number and Policy Period);
3. Evidence of Workers’ Compensation coverage with statutory limits and Employer’s Liability coverage with limits not less than \$100,000 (Including Policy Number and Policy Period);
4. Professional Liability Insurance coverage with limits not less than \$1,000,000 per Occurrence/\$2,000,000 Aggregate (Including Policy Number and Policy Period);
- 4.The City listed as an additional insured (this may be specifically limited to the specific job(s) the contractor will be performing);
5. Minimum 30-day written notice of cancellation.

1-13. Licenses: Proposers, both corporate and individual, must be fully licensed and certified in the State of Florida at the time of RFP submittal. The proposal of any Proposer who is not fully licensed and certified shall be rejected.

1-14. Public Entity Crimes: Award will not be made to any person or affiliate identified on the Department of Management Services’ “Convicted Vendor List”. This list is defined as consisting of persons and affiliates who are disqualified from public contracting and purchasing process because they have been found guilty of a public entity crime. No public entity shall award any contract to, or transact any business in excess of the threshold amount provided in Section 287.017 Florida Statutes for Category Two (currently \$25,000) with any person or affiliated on the “Convicted Vendor List” for a period of thirty-six (36) months from the date that person or affiliate was placed on the “Convicted Vendor List” unless that person or affiliate has been removed from the list. By signing and submitting the RFP proposal forms, Proposer attests that they have not been placed on

the "Convicted Vendor List".

1-15. Code Of Ethics: If any Proposer violates or is a party to a violation of the code of ethics of the City of Opa-locka or the State of Florida with respect to this proposal, such Proposer may be disqualified from performing the work described in this proposal or from furnishing the goods or services for which the proposal is submitted and shall be further disqualified from submitting any future proposals for work, goods or services for the City of Opa-locka.

1-16. Drug-Free Workplace: Preference shall be given to businesses with Drug-Free Work Place (DFW) programs. Whenever two or more proposals which are equal with respect to price, quality, and service are received by the City for the procurement of commodities or contractual services, a proposal received from a business that completes the attached DFW form certifying that it is a DFW shall be given preference in the award process.

1-17. Permits and Taxes: The Proposer shall procure all permits, pay all charges, fees, and taxes, and give all notices necessary and incidental to the due and lawful prosecution of the work.

1-18. Protests: Protest of any city recommendation for an award in response to a request for proposals shall be filed with the city clerk and mailed by the protesting party to all responders to the bid proposal within seventy-two (72) hours of the city's recommendation for an award or the city's actual award, whichever comes first. Such protest shall be in writing, shall state the particular grounds on which it is based, and shall include all pertinent documents and evidence. The protest letter to the city clerk shall include proof of mailing/receipt to other responders to the bid and shall be accompanied by a cashier's check in the amount of five hundred dollars (\$500.00) representing the filing fee, plus a cost bond in the amount of two thousand five hundred dollars (\$2,500.00) to reimburse the city for all administrative costs associated with the appeal process. The two thousand five hundred dollars (\$2,500.00) bond shall be returned to the protester if the protester prevails in the hearing before the hearing examiner/special master. If the protester does not prevail the city shall keep the bond. Any grounds not stated shall be deemed waived.

1-19. Termination for Convenience: A contract may be terminated in whole or in part by the City at any time and for any reason in accordance with this clause whenever the City shall determine that such termination is in the best interest of the City. Any such termination shall be affected by the delivery to the contractor at least five (5) working days before the effective date of a Notice of Termination specifying the extent to which performance shall be terminated and the date upon which termination becomes effective. An equitable adjustment in the contract price shall be made for the completed service, but no amount shall be allowed for anticipated profit on unperformed services.

DESCRIPTION OF CITY

The City of Opa-locka, a home rule community as defined by the Florida Constitution, was incorporated in 1926. The City of Opa-locka was the vision of aviation pioneer, Glen Curtiss. Opa-locka is an urban community occupying 4.2 square miles in the North-Western area of Miami-Dade County, Florida. The city boundaries are as follows: on the North-NW 151st Street, on the South - N.W. 125th Street, on the East - NW 45th Avenue on the West. On May 14, 1926, Opa-locka was chartered as a town by twenty-eight registered voters.

Policy making and legislative authority are vested in the City Commission, which consists of the Mayor, Vice-Mayor and three Commissioners. The City Commission is responsible, among other things, for passing ordinances, adopting the budget, appointing committees and hiring the City Manager, City Clerk and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Commission, for overseeing the day-to-day operations of the City, and for appointing the heads of the City's departments.

The City provides a full range of services including police protection and public safety, the construction and maintenance of streets and other infrastructure, community development, general services administration and the operating of the water and sewer facilities.

PART II

NATURE OF SERVICES REQUIRED

2-1 PURPOSE AND SCOPE OF WORK

The City's Annual Financial Reports (CAFR) is available for review on the City's website.

Proposers are encouraged to thoroughly review the information contained therein, in order to become familiar with the City and its operation.

A. Annual Examinations - The Firm selected as a result of this RFP shall provide independent auditing Services to the City to examine the financial statements of the City, beginning with the financial statements for fiscal year ending September 30, 2020 and ending after the completion and submission of the audit report for the fiscal year ending September 30, 2021. The annual examinations by the Proposer shall include, but not be limited to, the following:

1. **Financial Audit** - The contracted CPA firm will perform a Financial Audit in accordance with generally accepted auditing standards, government auditing standards, Federal OMB Circular A-133 (including necessary filings) and Florida Statutes. The primary purpose of the audit is to express an opinion on the financial statements of the City. The examination and procedures related hereto contemplate the review of a Comprehensive Annual Financial Report (CAFR) if and when it is prepared by the City. The audit procedures used should be sufficient to enable the Proposer to express an opinion on the fairness with which the financial statements present the financial position of the City and the results of its operations and the cash flows of its proprietary fund types in accordance with generally accepted accounting principles. In addition, such procedures should be adequate to determine whether the operations of the City were properly conducted in accordance with legal and regulatory requirements, including Florida Statutes and the City of Opa-locka Ordinance.
2. **Review of Internal Controls** - An evaluation is to be made of the system of internal controls, including the control environment, accounting systems and specific control procedures, to assess the extent to which the controls can be relied upon to ensure accurate information, to ensure compliance with applicable laws and regulations, and to provide for efficient and effective operations. In order to assess the control risk, the Firm shall perform tests of controls and properly document its assessment.

Reportable conditions shall be communicated in writing in accordance with applicable Statements of Auditing Standards issued by the American Institute of Certified Public Accountants and generally accepted auditing standards.

3. **Management Letter** - A management letter will be issued in compliance with the City Ordinance that contains significant audit findings which, among other matters, shall include the following material items noted during the performance of the audit:

- a. A statement as to whether or not inaccuracies, shortages, defalcations, fraud and/or violations of laws, rules, regulations and contractual provisions reported in the preceding annual financial audit report have been corrected.
- b. Statement as to whether or not recommendations made in the preceding annual financial audit report have been followed.
- c. A statement as to whether or not the City is in a state of financial emergency as a consequence of conditions described in Section 218.503(1), Florida Statutes. When there has been a determination that the City is technically in a state of financial emergency, but is not in financial difficulty or experiencing a financial crisis, the Management Letter shall explain the basis for that conclusion. (For example – the explanation should describe accounting practices that place the deficits in the proper perspective) When there has been a fund balance or retained earnings deficit for two consecutive years and a determination has been made that there is no financial emergency the Management Letter shall explain the circumstances that led to that conclusion. (For example – the explanation should identify specific resources of the City that are available to cover the deficits).
- d. Recommendations to improve the City's present financial management, accounting procedures and internal controls. This shall include recommendations addressing deteriorating financial conditions disclosed pursuant to Section 218.39(5), Florida Statutes.
- e. A statement as to whether or not the City complied with Section 218.415, Florida Statutes, regarding the investment of public funds.
- f. Violations of laws, rules, regulations and contractual provisions that:
 - (a) have occurred or are likely to have occurred;
 - (b) were discovered within the scope of the financial audit, and;
 - (c) may or may not have materially affected the financial statements
- g. Illegal or improper expenditures discovered within the scope of the financial audit which may or may not materially affect the financial statements.
- h. Other matters requiring correction which may or may not materially affect the financial statements reported on, including, but not limited to:
 - (a) Improper or inadequate accounting procedures (i.e. – the omission of required disclosures from annual financial statements)
 - (b) Failures to properly record financial transactions
 - (c) Other inaccuracies, shortages and instances of fraud representing reportable conditions discovered by, or that come to the attention of, the Auditor.

The Firm shall be required to make an immediate written and oral report to the designated City Representative(s) of all significant irregularities and any illegal acts as they become known to the Firm.

4. **Data Processing Review** – The Firm will perform a review of internal controls used in the computer environment to ensure (a) the proper development and implementation of applications, (b) the integrity of program and data files, (c) the completeness and accuracy of the accounting records, and (d) the integrity of computer operations. The Firm shall communicate periodically to staff if reportable conditions in data process review are identified during the engagement. As part of the Management Letter, the Firm shall report the following information it deems appropriate:

- a. Specific comments in the above areas for the City's major computer systems.
- b. Overall conditions of internal control in computer environment.
- c. Significant weakness in internal control in data processing.

- B. **Federal and State Single Audit** - The contracted CPA firm will perform a Single Audit in accordance with Federal and State Single Audit – The contracted CPA firm will perform a Single Audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, the Single Audit Act Amendments of 2007, the provisions of OMB Circular A-133, Audits of State and Local Governments; and Chapter 10.550 Rules of the Auditor General of the State of Florida in order to report on the Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Financial Assistance, on the compliance of the City with laws and regulations and on internal controls, as required by the Single Audit Act.

Information related to the Single Audit, including the schedule of Federal Financial Assistance, findings and recommendations, and auditor's report on the internal control structure and compliance with applicable laws and regulations will be included in a separate report, when completed.

- C. **Additional Services** - If, during the contractual period, additional Services are needed, the Firm may, at the option of the City Manager, be engaged to perform these Services. The Firm shall, upon receipt of a written request from the Finance Director or designee, perform such additional Services. Such Services, if offered by the Firm, may include, but not be limited to:

- (a) Management advisory services;
- (b) Tax consulting services;
- (c) Actuarial consulting services;
- (d) Assistance in the preparation of or performance of extended audit procedures;
- (e) Assistance in the preparation of or performance of procedures required by Bond Counsel in connection with the issuance of Official Statements;
- (f) Any additional "In Relation To" reports requested by the City.

The Firm will be compensated in accordance with the schedule of fees established as a result of the selection process. Any fee for additional services shall be separately negotiated at the time of the engagement for a not-to-exceed amount calculated in accordance with the rates agreed upon by

negotiation. Notwithstanding the foregoing, the City Manager may elect, in their sole discretion to engage a third party to conduct such additional services.

E. Time Requirements

1. Commencement of the Audit - The City will have all records for the audit, as well as all appropriate personnel, available to meet with the audit team of the Firm upon acceptance of the proposal and approval by the City Council.
2. Schedule of the Fiscal Year Audit - Each of the following shall be completed no later than the date indicated:
 - a. Audit Plan – Within 15 days of a signed contract, a detailed plan will be provided to the Committee covering interim and year-end audit procedures for the fiscal year ending September 30, 2020 audit for the initial contract year. For the fiscal year ending September 30, 2021, a detailed plan is due within 20 days of the contractor issuing and releasing the September 30, 2020 audit. In each succeeding fiscal year for which audit services will be provided, a detailed plan will be provided to the Committee by July 31 of that year.
 - b. Fieldwork - For the fiscal year ending September 30 of the initial Contract year fieldwork should commence immediately after presentation of the audit plan. For each succeeding fiscal year, fieldwork should commence sufficiently before the end of the fiscal year to ensure that the reporting deadlines outlined below can be met.
 - c. Progress Conferences - Progress conferences will be held with the appropriate City personnel at least bimonthly during the course of the Agreement. Such conferences will be held at any time that it appears that: scheduled completion dates may be in jeopardy; the audit detects apparent violations of law or apparent instances of misfeasance, malfeasance or nonfeasance by an employee; information is discovered that indicates that defalcations may reasonably be anticipated; or material weaknesses in internal controls are detected.
 - d. Reporting Deadlines - The audit report, in its final form and including the management letter, shall be completed no later than June 15, 2022 for both the audit for fiscal year ended September 30, 2020 and the audit for fiscal year ended September 30, 2021 (or the prior business day as applicable). The report will be presented to the City Commission at its next regularly scheduled meeting, unless the City Commission requests such presentation at an earlier-scheduled Special Commission meeting. In each succeeding fiscal year for which audit services will be provided, the audit report, in its final form and including the management letter, shall be completed each year no later than March 31 of the following year (or the prior business day, as applicable). The report will be presented to the City Commission at its next regularly scheduled meeting, unless the City Commission requests such presentation at an earlier-scheduled Special Commission meeting. The contractor will be required to present at an audit workshop if scheduled by the City Commission.
 - e. Provide periodic reports to the City assessing the impact of any significant regulatory (Accounting Standards) changes and accounting or reporting developments proposed by the Financial Accounting Standards Board / Governmental Accounting Standards Board or any other significant financial / accounting matters that may affect the City.

- F. **Working Papers** - In all cases, the Firm will retain all working papers for a period of seven (7) years and will provide the City and/or its assignees access, free of charge, to any or all work papers for a period of seven (7) years.
- G. **Support Personnel** - Support personnel will be made available by the City to provide assistance, such as identifying locations of required records, gathering needed documentation and supporting information and such other tasks that will serve to expedite the audit, with the understanding that support personnel must be given consideration to effectively perform the day-to-day requirements of their positions.
- H. **Inclusion** - If any Services, functions or responsibilities not specifically described in this RFP are necessary for the proper performance and provision of the Services, they shall be deemed to be implied by and included within the scope of the Services to the same extent and in the same manner as if specifically described herein. This section includes, but is not limited to, any additional expenses to be incurred by the Firm in relation to the Services (an example includes expenses incurred by the Firm if any state or federal agency requires any external review – such as quality control – of the Firm’s Services conducted for the City).

2-2 PROPOSER QUALIFICATIONS

To be eligible to respond to this Solicitation, the Proposer must demonstrate sufficient capacity, resources and experience to provide Independent Auditing Services and must be licensed under Chapters 473, Florida Statutes. Any Proposer that fails to meet all the following minimum qualification requirements may be noted as “NON-RESPONSIVE” and will not be evaluated / scored.

At a minimum, the Respondent shall be licensed to do business in the State of Florida. Respondents must be properly registered to practice their profession and licensed to engage in contracting in the State of Florida at the time of Proposal submission. The Respondent shall submit copies of the following;

• The firms Sunbiz registration

Additional experience requirements:

- a) The Firm is a Certified Public Accounting firm;
- b) The Firm is independent and duly licensed under Florida Statute Chapter 473 to practice in the State of Florida. (Firms shall provide the current license number issued by the Florida Department of Business and Professional Regulation);
- c) The Firm has performed governmental financial audits and related services for a minimum of five (5) years, preferably as lead auditors;
- d) The Firm has conducted Federal and State Single Audits for at least three (3) governmental entities within the past five (5) years;
- e) The audit firm maintains a permanent office in Broward, Palm Beach and/or Miami-Dade County, Florida;
- f) The audit firm's professional personnel have received adequate continuing professional education within the preceding two years as defined by the U.S. General Accounting Office's (GAO) Government Auditing Standards;
- g) The firm has no conflict of interest with regard to any other work performed by the firm for the City of Opa-locka.

- At a minimum, Proposer must provide at least three (3) references of clients to which it has provided Services. If available, such references should be representatives of Florida jurisdictions to which the Proposer is currently providing, or has provided, Services within the last five (5) years.
- Relevant Experience. Respondents must have completed at least three (3) governmental auditing projects similar in size and nature within the past five (5) years.

2-3 TERM OF CONTRACT

The term of the contract is anticipated to be two fiscal years with a one year renewal, subject to negotiation of terms with the contractor and the concurrence of the City of Opa-locka City Commission and availability of annual appropriation. Each renewal of the agreement is contingent upon approval by the City and continued satisfactory performance by the Vendor in accordance with the terms of the agreement. The City, at its sole discretion, reserves the right to extend this Contract for up to one hundred-eighty (180) days beyond the current Contract period to ensure continuity of Services.

PART III

PROPOSAL REQUIREMENTS

3-1 RULES FOR PROPOSALS

In order to maintain comparability and enhance the review process, proposals shall be organized in the manner specified below and include all information required herein. The proposal must name all persons or entities interested in the proposal as principals. The proposal must declare that it is made without collusion with any other person or entity submitting a proposal pursuant to this RFP.

1. Cover Letter / Executive Summary
2. Company Background /Qualifications
3. Scope & Methodology
4. Cost Proposal
5. Resumes and Certifications
6. Past Performance & Experience
7. Attachments

3-2 SUBMISSION OF PROPOSALS

The proposal shall be submitted on 8 ½ "x 11" paper, portrait orientation, with headings and sections numbered appropriately. Ensure that all information is written legibly or typed. The following should be submitted for a proposing firm to be considered:

3.2.1 Cover Page - Show the name of Proposer's agency/firm, address, telephone number, name of contact person, date, and the proposal number and description.

3.2.2 Tab 1 - Table of Contents

Include a clear identification of the material by section and by page number.

3.2.3 Tab 2 - Letter of Transmittal

3.2.3.1 Limit to one or two pages.

3.2.3.2 Briefly state the Proposers understanding of the work to be done and make a positive commitment to perform the work.

3.2.3.3 Give the names of the persons who will be authorized to make representations for the Proposer, their titles, addresses and telephone numbers.

3.2.3.4 Provide an official signature of a Corporate Officer certifying the contents of the Proposer's responses to the City's Request for Proposal.

3.2.4 Tab 3 - General Information

3.2.4.1 Name of Business.

3.2.4.2 Mailing Address and Phone Number.

3.2.4.3 Names and contact information of persons to be contacted for information or services if different from name of person in charge.

3.2.4.4 Normal business hours.

3.2.4.5 State if business is local, national, or international and indicate the business legal status (corporation, partnership, etc.).

3.2.4.6 Give the date business was organized and/or incorporated, and where.

3.2.4.7 Give the location of the office from which the work is to be done and the number of professional staff employees at that office.

3.2.4.8 Indicate whether the business is a parent or subsidiary in a group of firms/agencies. If it is, please state the name of the parent company.

3.2.4.9 State if the business is licensed, permitted and/or certified to do business in the State of Florida and attach copies of all such licenses issued to the business entity.

3.2.5 Tab 4 – Project Approach (Scope & Methodology)

Describe in detail your proposal to fulfill the requirements of the scope of services listed in section 2.2 of this RFP.

3.2.6 Tab 5 – Experience and Qualifications (Personnel History and Experience)

3.2.6.1 Specify the number of years the Proposer has been in business.

3.2.6.2 Identify the Proposer's qualifications to perform the services identified in this RFP as listed in section 2-2 of the Scope of Services.

Include resumes, not exceeding one page each, of all key personnel who will be assigned to the City.

3.2.7 Tab 6 – Schedule

3.2.7.1 Include a timetable that identifies the amount of time required to complete each component of the Program.

3.2.7.2 Indicate the earliest available start date for your project team.

3.2.7.3 Indicate the project completion date based on the date provided in 3.2.7.1.

3.2.8 Tab 7 – Pricing of Services (Cost Proposal)

3.2.9 Tab 8 – References (Past Performance and Experience)

3.2.9.1 List a minimum of three (3) references in Florida for which the proposer has provided Financial Accounting Services. Include the name of the organization, brief description of the project, name of contact person telephone number and email address.

3.2.10 Tab 9 – Additional Forms

Proposers must compete and submit as part of its Proposal all of the following forms and/or documents

- Proposer Qualifications
- Certification regarding debarment and suspension
- Drug Free workplace certification

FAILURE TO SUBMIT ALL OF THE ABOVE REQUIRED DOCUMENTATION MAY DISQUALIFY PROPOSER.

PART IV

EVALUATION OF PROPOSALS

4-1 SELECTION COMMITTEE

A Selection Committee, consisting of City personnel, will convene, review and discuss all proposals submitted.

The Selection Committee will use a point formula during the review process to score proposals and assign points in the evaluation process in accordance with the evaluation criteria. The Proposer shall satisfy and explicitly respond to all the requirements of the RFP including a detailed explanation of how the services shall be performed.

Each proposal will be reviewed to determine if the Proposal is responsive to the submission requirements outlines in the Solicitation. A responsive Proposal is one which follows the requirements of this Solicitation that includes all documents are submitted in the format outlined in this Solicitation, is of timely submission, and has the appropriate signatures as required on each document. Failure to comply with these requirements may result in the Proposal being deemed non-responsive. The Contract (s) will be awarded to the most responsive proposer whose Proposal best serves the interest of and represents the best values to the City of Opa-locka.

4-2 EVALUATION CRITERIA

The Committee may select and choose to invite any and/or or all firms to make a presentation and be interviewed by the Committee as part of the evaluation process for this Solicitation. The Committee's decision will be communicated by staff to all Respondents. The Respondent's presentation may clarify but may not modify their submitted proposal. Any discussion between the presenter (s) and Evaluation Committee during presentations are intended only for purposes of providing clarification in response to questions from the Committee.

Category	Points
Experience and Qualifications of the Firm Provide a brief introduction narrative letter highlighting the structure of the firm including component firms, legal nature of organization and number of years in existence and primary markets served; Give the location of the office from which the Work is to be done and the number of partners, managers, supervisors, seniors and other professional staff employed at that office (the "Home Office") that will be assigned to the City's audit. Included in this narrative shall be a list of any exemptions or assumptions made by the Respondent. 1. Specifically address the areas listed in RFP - MINIMUM REQUIREMENTS/ QUALIFICATIONS: a. The Respondent must be a Certified Public Accounting Firm, duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing	40

standards as adopted by the Florida Board of Accountancy. Respondent shall submit copies of active license(s).

b. The Respondent must meet applicable independence criteria requirements including, but not limited to, Government Auditing Standards issued by the Comptroller General of the United States of America (The Yellow Book), Section 473.315, Florida Statutes (Independence) and 61H1-21.001, Florida Administrative Code, Independence. Each Respondent shall provide with their proposal a statement that they meet the appropriate criteria for independence.

c. The Respondent must submit proof that the personnel assigned to this Contract, from their own staff and any proposed sub-consultants, have received adequate continuing professional education within the preceding two years as defined by the U.S. General Accounting Office's (GAO) Government Auditing Standards.

d. Respondent submit a copy of the report on its most recent external quality control review, completed within the past three (3) years, with a statement whether that quality control review included a review of specific government engagements.

e. The Respondent must submit proof that it has performed governmental financial audits and related services for a minimum of five (5) years, preferably as lead auditors;

f. The Respondent must submit proof that it has conducted Federal and State Single Audits for at least three (3) governmental entities within the past seven (7) years;

g. The Respondent must satisfy City's minimum insurance requirements, including any requests to be named additional insured.

2. Provide information on whether any disciplinary action has been taken against the firm at the Federal or state level and, if such action has been undertaken, the current status of the action.

3. **References** - Provide a listing of comparable contracts the firm has performed for similar services as those required under this Solicitation for at least three (3) public entities over the last seven (7) years. The listing should identify the following:

- a. Client
- b. Description of work
- c. Total dollar value of the contract
- d. Dates covering the term of the contract
- e. Client contact person, phone number and email
- f. Statement of whether the Proposer was the prime or Sub-consultant
- g. Results of the project

If available, such references should be from public entities within the State of Florida for which the Respondent is currently providing, or has provided, said Services within the

last seven (7) years. Only one reference may be used for services provided for the City of Opa-locka.

Note: Please be advised that it is the sole responsibility of each Proposer to provide accurate and up to date information regarding references. In the event that the City is unable to either verify the information submitted or if the information is incorrect, the Proposer may be deemed NON-RESPONSIVE.

4. Describe the experience and length of time the firm has provided services performing:

- a. Audits of governmental entities, including preparing governmental financial statements in conformance with GASB Pronouncements, Statements and Interpretations.
- b. Federal Single Audit
- c. Florida Single Audit
- d. Special Audits

5. Describe current and projected workloads/contractual obligations and how these obligations will impact the firm's ability to provide the required Services during the required timeline described in Scope of Services

6. Describe any prior experience with State and Federal grant programs.

Key Personnel's Qualifications and Experience

1. Provide an organization chart showing all key personnel, including their titles, to be assigned to this Project. The chart must clearly identify the Proposer's employees and those of any Sub-consultants and shall include the functions to be performed by the key personnel.

2. Provide resumes and job and other detailed qualifications on all key personnel who will be assigned to this Project, including any key personnel of Sub-consultants. Include information on certification, licensure, and CPE training.

Note: It should be understood that it is the intent of the City to insist those indicated as the project team in this RFP Response actually execute the Project. After Proposal submission, but prior to the award of any Contract issued as a result of the Solicitation, the Proposer has a continuing obligation to advise the City of any changes, intended or otherwise, to the key personnel identified on its Proposal.

3. Identify the firm's management support personnel to be available for technical consultation.

4. Describe the experience, qualifications and other critical information, including relevant experience on pervious similar projects, of all key personnel, including those of the Subconsultant who will be assigned to the Project.

25

5. The Respondent must submit proof that its professional personnel have received adequate continuing professional education within the preceding two years as defined by the U.S. General Accounting Office's (GAO) Government Auditing Standards	
Understanding of Scope of Services and Proposed Approach 1. Describe the firm's ability to fulfill all elements of the Scope of Services described in the RFP. 2. Describe the firm's methodology including specific policies, procedures or techniques to be used in performing the Services. It is the objective of the City that the successful firm adequately staffs the audit with the appropriate number of experienced and trained personnel to adequately provide the required Services. A trained and experienced manager is required to be active on-site to properly manage and supervise the audit team and daily activities of the audit. 3. Identify the specific individual who would serve the City as the primary on-site person in charge of the financial audit and the single audit (include individual's résumé setting forth qualifications and Government Accounting experience). 4. Describe the manner in which the firm intends to segment the engagement and describe the hours of staff time at each level that will be devoted to each segment. 5. Describe the procedures of the firm for ensuring quality control and the confidentiality of information obtained from clients. 6. Describe the firm's approach to the scheduling of Work and prioritizing the City's requests. 7. Estimate the hours of availability of the firm for the City's required Services, including the hours of availability of Proposers key personnel. If Sub-consultants are utilized, estimate the hours of availability of each Sub-consultant. 8. Address the firm's ability and approach to complying with the reporting requirements in the Scope of Work. 9. Describe the firm's ability and approach to providing the optional Services (refer to the RFP Document). 10. Provide any information regarding the Proposer's general work plan which the Proposer deems relevant	25
Price Proposal Please include the fees and any other costs that will be charged to the City for providing the services requested under this Solicitation. Include the total cost of services for each audit year. The pricing information should be clear and unambiguous to allow the City the ability to correctly identify the costs associated with doing business with the Proposer. The top ranked Proposer(s) may be asked to provide a breakdown of their price proposal. The pricing should include the total cost to complete the Services	10

requested in this Solicitation including, but not limited to materials, labor, equipment, bonds, insurance, etc., as necessary to ensure proper delivery of Services as requested in this RFP.	
Rates for Additional Professional Services: If it should become necessary for the City to request the Auditor to render any additional services to either supplement the services requested in this Request for Proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only upon approval by the City. Any such additional work agreed to between the City and the firm shall be performed at the same rates, set forth in the schedule of fees and expenses provided by the top ranked Proposer.	
TOTAL	100

4-3 ORAL PRESENTATIONS

Proposers may be required to make individual presentations to the City Selection Committee in order to clarify their proposals. Only those firms with the highest rated scores in accordance with the stated criteria and their weights will be invited to give oral presentations. However, the City has the right to accept the best proposal as submitted, without discussion or negotiation.

If the City determines that such presentations are needed, a time and place will be scheduled for oral presentations. Each Proposer shall be prepared to discuss and substantiate any of the areas of the proposal submitted, and its qualifications to perform the specified services. During the oral presentations, the Proposers should relate their discussion to the evaluation criteria, which will include (but not be limited to) their approach to the project. The proposed Lead CPA Auditor (Audit Partner and Audit Manager) must be in attendance.

The Evaluation Criteria may be changed for the oral presentations evaluation phase. References and site visits (if completed) shall be included in the final evaluation criteria, along with other criteria and weights as determined by the Selection Committee. Finalists will be informed as to the revised criteria, if any, prior to their oral presentation.

Additionally, prior to award of an Agreement pursuant to this RFP, the City may require Proposers to submit such additional information bearing upon the Proposer's ability to perform the services in the Agreement as the City deems appropriate.

4-4 FINAL SELECTION

The City of Opa-locka will select the firm that meets the best interests of the City. The City shall be the sole judge of its own best interests, the proposals, and the resulting negotiated agreement. The City's decisions will be final. Following the notification of the selected firm, it is expected that an Agreement will be executed between both parties. City staff will recommend award to the responsible Proposer whose Proposal is determined to provide overall best value to the City, considering the evaluation factors in this RFP.

4-5 AWARD AND CONTRACT EXECUTION

After review by the Selection Committee of the proposals and oral presentations a recommendation will be made to the City Manager for submission to the City Commission for final approval. Upon Commission authorization, contract negotiations will be initiated with the first ranked firm. If those negotiations are unsuccessful, the City will formally terminate negotiations with the first ranked firm and will commence contract negotiations with the next ranked firm, etc. Upon successful contract negotiations with the prevailing firm, the remaining firms will be notified that the process has been completed and that they were not selected.



RFP NO. 21-1115200

INDEPENDENT AUDITING SERVICES

PROPOSER QUALIFICATIONS

The Proposer, as a result of this proposal, **MUST** hold a County and/or Municipal Contractor's Occupational License in the area of their fixed business location. The following information **MUST** be completed and submitted with the proposal to be considered:

1. Legal Name and Address:

Name: _____

Address: _____

City, State, Zip: _____ Phone/Fax: _____

2. Check One: Corporation () Partnership () Individual ()

3. If Corporation, state:

Date of Incorporation: _____ State in which Incorporated: _____

4. If an out-of-state Corporation, currently authorized to do business in Florida, give date of such authorization: _____

5. **Name and Title of Principal Officers**

Date Elected:

6. The length of time in business: _____ years

7. The length of time (continuous) in business as a service organization in Florida:
_____ years

8. Provide a list of at least three commercial or government references that the bidder has supplied service/commodities meeting the requirements of the City of Opa-locka specification, during the last thirty-six months.

9. A copy of County and/or Municipal Occupational License(s)

Note: Information requested herein and submitted by the proposers will be analyzed by the City of Opa-locka and will be a factor considered in awarding any resulting contract. The purpose is to insure that the Contractors, in the sole opinion of the City of Opa-locka, can sufficiently and efficiently perform all the required services in a timely and satisfactory manner as will be required by the subject contract. If there are any terms and/or conditions that are in conflict, the most stringent requirement shall apply.



RFP NO: 21-1115200
PRICE PROPOSAL FORM

INDEPENDENT AUDITING SERVICES

PROPOSER understands and agrees that the Contract Price is the lump sum to furnish and install all of the Work complete in place. Vendor's price will not be adjusted unless the CITY changes the scope of the Project after the Contract Date.

As such, the Vendor shall furnish all labor, materials, equipment, tools, superintendence and services necessary to provide a complete, in place Project for the Proposed Price of:

LUMP SUM PRICE: \$_____ (PER FISCAL YEAR)

Additional Services - It is anticipated that the Proposer would use staff with a variety of skill and experience levels in providing any additional services contemplated in the RFP. Therefore, firms shall provide a comprehensive hourly rate for each type of staff, using the generic guide below. The firm may propose a separate schedule for each type of additional service offered by the Proposer. It is expected that the City would authorize additional services on an individual basis. The City would jointly determine with the Firm a not-to-exceed price for each project, using the contractually established rates.

ILLUSTRATIVE GUIDE FOR PROPOSING HOURLY PRICE FOR ADDITIONAL SERVICES				
LEVEL	EXPERIENCE	HOURLY BILLING RATE	QUALIFICATIONS	RESPONSIBILITIES/SPECIALTY
Paraprofessional				
Junior				
Senior				
Manager				
Partner				
Specialists				

SUBMITTED
THIS _____ DAY OF _____ 2021.

BID SUBMITTED BY:

Company

Telephone Number

Name of Person Authorized to Submit
Bid

Fax Number

Signature

Email Address

Title



CITY OF OPA-LOCKA

CERTIFICATION REGARDING DEBARMENT, SUSPENSION PROPOSED DEBARMENT AND OTHER MATTERS OF RESPONSIBILITY

1. The Proposer certifies, to the best of its knowledge and belief, that the Proposer and/or any of its Principals:

A. Are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any Federal agency.

B. Have not, within a three-year period preceding this offer, been convicted of or had a civil judgment rendered against them for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, state, or local) contract or subcontract; violation of Federal or state antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property; and

C. Are not presently indicted for, or otherwise criminally or civilly charged by a governmental entity with, commission of any of the offenses enumerated in paragraph 1-B of this provision.

2. The Proposer has not, within a three-year period preceding this offer, had one or more contracts terminated for default by any City, State or Federal agency.

A. "Principals," for the purposes of this certification, means officers; directors; owners; partners; and, persons having primary management or supervisory responsibilities within a business entity (e.g., partner or principal). This Certification Concerns a Matter Within the Jurisdiction of an Agency of the United States and the Making of a False, Fictitious, or Fraudulent Certification May Render the Maker Subject to Prosecution Under Section 1001, Title 18, United States Code.

B. The Proposer shall provide immediate written notice to the Contracting Officer if, at any time prior to contract award, the Proposer learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

C. A certification that any of the items in paragraph (a) of this provision exists will not necessarily result in withholding of an award under this solicitation. However, the certification will be considered in connection with a determination of the Proposer's responsibility. Failure of the Proposer to furnish a certification or provide such additional information as requested by the Contracting Officer may render the Proposer non-responsive.

D. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render, in good faith, the certification required by paragraph (a) of this provision. The knowledge and information of a Proposer is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

E. The certification in paragraph (a) of this provision is a material representation of fact upon which reliance was placed when making award. If it is later determined that the Proposer knowingly rendered an erroneous certification, in addition to other remedies available to the Government, the Contracting Officer may terminate the contract resulting from this solicitation for default.

AS THE PERSON AUTHORIZED TO SIGN THE STATEMENT, I CERTIFY THAT THIS FIRM COMPLIES FULLY WITH THE ABOVE REQUIREMENTS.

Signature _____

Printed Name _____



**CITY OF OPA-LOCKA
RFP NO. 21-1115200**

DRUG-FREE WORKPLACE CERTIFICATION FORM

Whenever two (2) or more bids/proposals, which are equal with respect to price, quality, and service, are received by the CITY OF OPA-LOCKA for the procurement of commodities or contractual services, a bid/proposal received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of controlled substances is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in number (1).
4. In the statement specified in number (1), notify the employees that as a condition for working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction on or plea of guilty or no contest to any violation of Chapter 893, Florida Statutes or of any controlled substance law of the United States or any singular state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of Section 287.087, Florida Statutes.

This Certification is submitted by _____ the
(Name)

_____ of _____
(Title/Position) (Company)

who does hereby certify that said Company has implemented a drug-free workplace program, which meets the requirements of Section 287.087, Florida Statutes, which are identified in numbers (1) through (6) above.

Date

Signature



**CITY OF OPA-LOCKA
NON-COLLUSION AFFIDAVIT**

STATE OF FLORIDA - COUNTY OF MIAMI DADE

_____ being first duly sworn, deposes and says that:

- (1) He/She/They is/are the _____
(Owner, Partner, Officer, Representative or Agent) of
_____ the PROPONENT that has submitted the attached proposal;
- (2) He/She/They is/are fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;
- (3) Such Proposal is genuine and is not a collusive or sham Proposal;
- (4) Neither the said PROPONENT nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other PROPONENT, firm, or person to submit a collusive or sham Proposal in connection with the Work for which the attached Proposal has been submitted; or to refrain from Proposing in connection with such Work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with any PROPONENT, firm, or person to fix any overhead, profit, or cost elements of the Proposal or of any other PROPONENT, or to fix any overhead, profit, or cost elements of the Proposed Price or the Proposed Price of any other PROPONENT, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed Work;
- (5) The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the PROPONENT or any other of its agents, representatives, owners, employees or parties of interest, including this affiant.

Signed, sealed and delivered in the presence of:

Witness

By: _____
Signature

Witness

Print Name and Title



NON-DISCRIMINATION AFFIDAVIT

I, the undersigned, hereby duly sworn, depose and say that the organization, business or entity represented herein shall not discriminate against any person in its operations, activities or delivery of services under any agreement it enters into with the City of Opa-locka. The same shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws and shall not engage in or commit any discriminatory practice against any person based on race, age, religion, color, gender, sexual orientation, national origin, marital status, physical or mental disability, political affiliation or any other factor which cannot be lawfully used as a basis for service delivery.

By: _____

Title: _____

Sworn and subscribed before this

____ day of _____, 20____

Notary Public, State of Florida

(Printed Name)

My commission expires: _____



E-VERIFY

Effective January 1, 2021, public and private employers, contractors and subcontractors will be required to register with, and use of the E-verify system in order to verify the work authorization status of all newly hired employees. Vendor/Consultant/Contractor acknowledges and agrees to utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:

- a) All persons employed by Vendor/Consultant/Contractor to perform employment duties within Florida during the term of the contract; and
- b) All persons (including sub-vendors/sub-consultants/sub-contractors) assigned by Vendor /Consultant/ Contractor to perform work pursuant to the contract with the Department. The Vendor /Consultant/ Contractor acknowledges and agrees that use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the City; and

By entering into a Contract, the Contractor becomes obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. If t contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of 1 year after the date of termination. The Contractor acknowledges it is liable to the City for any additional costs as a result of termination of the contract due to Contractor's failure to comply with the provisions herein.



E-VERIFY FORM

Definitions:

"Contractor" means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration.

"Subcontractor" means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.

Effective January 1, 2021, public and private employers, contractors and subcontractors will begin required registration with, and use of the E-verify system in order to verify the work authorization status of all newly hired employees. Vendor/Consultant/Contractor acknowledges and agrees to utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:

- a) All persons employed by Vendor/Consultant/Contractor to perform employment duties within Florida during the term of the contract; and
- b) All persons (including sub-vendors/subconsultants/subcontractors) assigned by Vendor/Consultant/Contractor to perform work pursuant to the contract with the Department. The Vendor/Consultant/Contractor acknowledges and agrees that use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the City of Opa-locka; and

Should vendor become successful Contractor awarded for the above-named project, by entering into this Contract, the Contractor becomes obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. If this contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of 1 year after the date of termination.

Company Name: _____

Authorized Signature: _____

Print Name: _____

Title: _____

Date: _____



Independent Auditing Services

RFP#21-1115200

ADDENDUM-01

Please see responses to all questions asked to date:

1. Who are the members of the audit selection committee?

Answer:

The members will consist of 5 individuals, which have not be identified yet.

2. The RFP is requesting paper copies of our proposal be summited with a USB drive. It also states on page 4 that proposals may be submitted via www.demandstar.com (e-bid). As such, if we submit via the portal, are paper copies still required?

Answer:

If proposals are submitted via demandstar, you will not be required to submit a hard copy.

3. Page 9 of the RFP makes reference to a Comprehensive Annual Financial Report. The City has not issued a Comprehensive Annual Financial Report in recent years. It has issued Annual Financial Reports since 2016. Is the intention to issue complete Comprehensive Annual Financial Reports for both 2020 and 2021 or continue to issue Annual Financial Reports?

Answer:

The City will continue with the Annual Financial Report for FY2020 and FY2021, and in subsequent years issue a Comprehensive Annual Financial Report.

4. How large is the current City's finance department?

Answer:

The City's Finance Department has 2 divisions, the Financial Accounting division has 4 Full Time employees, 3 Full Time consultants and 1 Full Time Miami Dade County support team member, while the Utility Billing division has 3 Full Time employees.



5. The proposals are due November 15th. Once the auditor is selected is must be approved by the City Council. On page 12 of the RFP it states both audits (2020 and 2021) are due to be issued by June 15, 2022. Is this timeline correct? Are both the 2020 and 2021 records (e.g. Trial balances) ready for the auditor immediately upon approval of contract?

Answer:

The City is expecting for the 2020 audit to begin once selecting an independent external auditor, and once the audit has been finalized, a report is expected to be issued and released to the City Commission for approval. The City then expects the 2021 audit to proceed immediately after the completion of the 2020 audit, and to be issued and released to the City Commission for approval no later than June 15, 2020.

The Trail balance for 2020 will be ready once the independent external auditor has been identified.

6. Is the City preparing the 2020 and 2021 Comprehensive Annual Financial Reports? Or is the expectation for the auditor to prepare these documents (limited to certain areas)?

Answer:

The City will prepare the 2020 and 2021 Annual Financial Reports, with some assistance from the independent external auditor.

7. Can you provide a copy of the last auditor's contract?

Answer:

See attached.

8. Please provide the auditor's last engagement letter.

Answer:

See answer to #7.

9. How much were the audit fees for each year of the last contract period, or, at a minimum, for the last 3 fiscal years audited (2017, 2018 & 2019)?

Answer:

\$65,000 per year for both the City's AFR and Single Audit, this also included the CRA.

10. Was the auditor engaged to perform any additional services in the last 5 years? If so, what were they and what were the fees?

Answer:

An Audit Workshop was held on February 9, 2021- The purpose of the workshop was to discuss the City of Opa-locka audits for FY2015, 2016, 2017, and 2018.

The cost was a total of \$1,250.



11. What is the budget for the FYE 2020 and 2021 audits?

Answer:

Please see the link to the budget for both FY2020 and FY2021.
<https://www.opalockafl.gov/232/Budget-Reports>

12. Can the previous auditors bid again?

Answer:

Yes, if they adhere to the guidelines of the RFP.

13. Will firms that did not attend the mandatory pre-bid meeting be allowed to submit a proposal and be considered responsive & responsible?

Answer:

No

14. How long were the auditors in the field (or working remotely) for preliminary and for final?

Answer:

There is no data for this, as this was not tracked or requested to be tracked.

15. What months were the auditors in the field (or working remotely) for preliminary and for final?

Answer:

For the audit report for the fiscal year ended September 30, 2021, the audit began in March 2021 onsite. There was no preliminary field work.

16. What were the auditor's total hours for the last fiscal year audited?

Answer:

The total hours for planning for the last fiscal year audit is unknown.

The total hours reported on invoices is approximately 601.5 hours.

17. As a result of COVID-19, the City received CARES Act and American Rescue Plan Act funds.

Answer:

Yes

18. Does the organization expect changes in federal, state or local funding that will impact reporting requirements for 2020 or for 2021?

Answer:

As a result of COVID-19, the City received CARES Act and American Rescue Plan Act funds, these both represent a new source of funding.



19. Has there been a change in finance/accounting department key personnel in the last two years?

Answer:

Yes

20. Do you expect a change in accounting personnel in the next 2 years?

Answer:

Yes

21. Did the entity implement any new financial software or new components of existing software in the last 3 fiscal years or expect to do so in the next 3 fiscal years?

Answer:

No

22. Will staff or auditors be responsible for preparing the financial statements and notes, thereto?

Answer:

The City will prepare the 2020 and 2021 Annual Financial Reports and Notes, with some assistance from the independent external auditors where necessary (i.e., pension, etc.).

23. Who will be responsible for duplicating the financial statements and/or ACFR?

Answer:

In the past, we have received 5 copies, one for each Commissioner by the independent external auditors and the final annual report as a pdf file. The auditor should continue with this process.

24. When will the books be closed and when will the auditors be able to get the final trial balance for FYE 2020? for FYE 2021?

Answer:

See answer to question #5.

25. How many adjusting journal entries were booked based on the audit work performed in each of the last 3 years audited?

Answer:

FY2017, FY218, FY2019 – over 50 for each year



26. Is the audit fieldwork expected to be performed on-site or remotely? Does the entity have a preference?

Answer:

We prefer onsite.

27. Who, specifically, will make up the selection committee?

Answer:

See answer to #1.

28. Will an electronic proposal submission via Demandstar be sufficient or must hard copies also be submitted to the City?

Answer:

See answer to #2.



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

December 14, 2016

Ms. Yvette Harrell
City Manager
City of Opa-Locka
780 Fisherman Street
Opa-Locka, FL 33054

Dear Ms. Harrell:

We are pleased to confirm our understanding of the services we are to provide the **City of Opa-Locka** (the "City") for the years ended September 30, 2015 and 2016. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the City as of and for the year ended September 30, 2015 and 2016. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule
3. Schedule of Employer Contributions to Pension Plans
4. Schedule of the City's Proportionate Share of Net Pension Liability Florida Retirement System Pension Plan
5. Schedule of City's Contribution Florida Retirement System Pension Plan
6. Schedule of the City's Proportionate Share of Net Pension liability, Health Insurance Subsidy Plan
7. Schedule of City's Contribution- Health Insurance Subsidy Pension Plan
8. Schedule of Funding Progress for Other Post-Employment Benefit Plan

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E: info@abcpasolutions.com

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Miami, FL 33131
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We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards and state financial assistance, as applicable.
2. Combining and individual fund statements and schedules.

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

1. The introductory section of the comprehensive annual financial report.
2. The statistical section of the comprehensive annual financial report.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Also, the requirements described in the Department of Financial Services' State Projects Compliance Supplement that are applicable to each of its major state projects.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and

Audit Objectives- Continued

Chapter 10.550, Rules of the Auditor General. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Section 10.557 Rules of the Auditor General for Local Governmental Entity Audits the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and a determination of state major project(s) in accordance with Chapter 10.550, Rules of the Auditor General and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Mayor and members of the City Council of the City of Opa-Locka. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures—General

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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 of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. 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.

Audit Procedures—General - Continued

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

Audit Procedures—Internal Control

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

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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

Audit Procedures—Compliance

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

Audit Procedures—Compliance - Continued

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the 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 as a whole.

Management Responsibilities - Continued

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon].

Management Responsibilities - Continued

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

Engagement Administration, Fees, and Other -Continued

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

You are responsible to notify us in advance of your intent to reproduce our report for any reason, in whole or in part, and to give us the opportunity to review any printed material containing our report before its issuance. Such notification does not constitute an acknowledgement on our part of any third party's intent to rely on the financial statement. With regard to the financial statement published electronically on your internet website, you understand that electronic sites are a means to reproduce and distribute information. We are not required to read the information contained in your sites, or to consider the consistency of other information in the electronic site with the original document.

The audit documentation for this engagement is the property of **Anthony Brunson P.A.**(Vendor) and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to regulatory agencies or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities or pursuant to Chapter 119, Florida Statutes, Florida's public records law. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of **Anthony Brunson P.A.** personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. We will also make the audit documentation for this engagement available to the City upon request and reasonable notice.

It is our policy to retain engagement documentation for a period of five years after the report release date or for any additional period requested by any regulatory agency. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

To the extent we accumulate any of your original records during the engagement, those documents will be returned to you promptly upon completion of the engagement, and you will provide us with a receipt for the return of such records.

The balance of our engagement file, other than the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan), which we will provide to you at the conclusion of the engagement, is our property, and we will provide copies of such documents at our discretion and if compensated for any time and costs associated with the effort.

Engagement Administration, Fees, and Other -Continued

The City will indemnify **Anthony Brunson P.A.**, its principal and employees and hold them harmless from any claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the City's management. Any such indemnification will be pursuant to the provisions of and within the limitations of Section 768.28, Florida Statute.

Pursuant to the requirements of the City, Anthony Brunson P.A. maintains \$1,000,000 in commercial general liability insurance; \$1,000,000 professional liability coverage, and Workers' Compensation coverage as required by law. Certificates are attached as Exhibit A.

In the event either party claims a breach of any term of this engagement, the dispute first shall be submitted to voluntary mediation. If this is unsuccessful, then the dispute will be brought to binding arbitration conducted under the rules then prevailing of the American Arbitration Association in the City where this agreement is signed, and the judgment or award of the arbitration shall be binding and conclusive upon the parties and may be entered in any court having proper jurisdiction.

The cost of voluntary mediation shall be borne equally by both parties. With respect to binding arbitration, the prevailing party shall recover reasonable attorney's fees and costs.

Anthony Brunson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

We estimate that our audit fee for the fiscal year ended September 30, 2015 and 2016 will be **\$85,000** which includes an audit in accordance with the Uniform Guidance and/or the Florida Single Audit Act, if the City of Opa-Locka is required to undergo during any year of this contract. Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to the audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If additional time is required because of unexpected circumstances or for changes in the requirements of the Governmental Accounting Standards Board or our professional auditing standards or changes in the funds structure of the City, we will discuss these circumstances with you and arrive at a new fee estimate before we incur the additional costs.

Our invoices for these fees will be rendered as the work progresses, and are payable on presentation. In accordance with our firm policies, should any invoices remain unpaid for more than thirty days, we reserve the right to defer providing any additional services until all outstanding invoices are paid. You agree that we are not responsible for the impact on the City of any delay that results from such non-payment by you.

Anthony Brunson P.A. recognizes that all amounts received from the City are income and is solely responsible for declaration of those amounts to the Internal Revenue Service and any other applicable taxing authorities. Anthony Brunson P.A. (and its employees) shall not be eligible to participate in any benefit programs that the City maintains for its employees.

Ms. Yvette Harrell, City Manager
December 14, 2016
Page 10

Engagement Administration, Fees, and Other -Continued

We acknowledge your right to terminate our services at any time for nonperformance, and you acknowledge our right to resign at any time (including instances where in our judgment, our independence has been impaired or we can no longer rely on the integrity of management), subject in either case to our right to payment for charges incurred to the date of termination or resignation.

This letter is effective for the fiscal year ending September 30, 2015 and 2016. Additionally, the City has agreed to grant a three year extension for fiscal years ending September 30, 2017, 2018, and 2019 pursuant to the terms and objectives of this agreement based upon an annual audit fee of \$65,000. We appreciate the opportunity to be of service to the City 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.

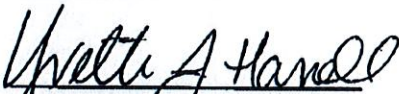
Sincerely,
ANTHONY BRUNSON, P.A.



Anthony Brunson

AB/kp

RESPONSE: This letter correctly sets forth the understanding of the *City of Opa-Locka*.


Yvette Harrell, City Manager
City of Opa-locka, FL

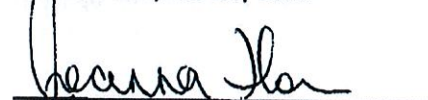
1/23/17
Date

Approved for Legal Sufficiency


Vincent T. Brown, Esq.
The Brown Law Group, LLC
City of Opa-locka, FL
Office of the City Attorney

1/23/2017
Date

Attested to by the City Clerk


Joanna Flores

1/23/2017
Date

ANTHONY BRUNSON P.A.
FEE EXPLANATION AND AGREEMENT

A. Fee Structure

From time to time, we get inquiries concerning our method of charging fees. This is understandable since each CPA firm handles fees a little differently and some new clients may not have used a CPA before. This letter is our tool for communicating our fee structure to our clients and other interested parties.

B. Basics

All time spent by partners of **Anthony Brunson P.A.** or their staff members on your matters including, but not limited to (a) accounting; (b) review work; (c) conferences; (d) report preparation; (e) research; (f) telephone calls; (g) settlement negotiations; (h) consulting; or (i) tax preparation and research will be billed at the applicable hourly rates.

Each staff member maintains accurate time records, and clients are billed based on actual time spent on their behalf. Since we sell no products and accept no contingent fees, our time and expertise are our only source of income.

C. Hourly Rates

A standard hourly rate is set for each staff member based on the criteria of experience and ability. If no extenuating circumstances exist, clients are billed using standard hourly rates multiplied by the actual hours worked.

Hourly rates vary substantially among staff members -- currently from a low of \$75 to a high of \$325 per hour. Accordingly, it makes sense to use less experienced staff members to perform routine procedures to achieve the best value for our clients.

D. Out-of-Pocket Expenses

Basic overhead costs are included in the hourly rates. Expenses specifically on behalf of a client are charged to them. Travel, postage, copies, long distance calls, courier services, etc. is included in this category.

E. Billings

Billings will be made monthly, but less frequent for limited activity, and are payable in full upon request. If the account has not been paid within thirty (30) days from the date of invoice, a finance/interest charge of 1% per month on the unpaid balance could be charged. It is understood that **Anthony Brunson P.A.** has the right to defer rendering further services until payment is received on past-due billings. If action is instituted to collect accountant's fees and cost pursuant to this Agreement, the undersigned client agrees to pay such sums as the court may fix as attorney's fees and costs.

F. Termination

It is understood between the parties that this Agreement could be terminated for good cause by either party upon thirty days of written notice.



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

June 10, 2019

Mr. Newall J. Daughtrey, City Manager
City of Opa-Locka
780 Fisherman Street
Opa-Locka, FL 33054

Dear Mr. Daughtrey:

We are pleased to confirm our understanding of the services we are to provide the **City of Opa-Locka** (the "City") for the years ended September 30, 2017. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the City as of and for the year ended September 30, 2017. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule
3. Schedule of Employer Contributions to Pension Plans
4. Schedule of the City's Proportionate Share of Net Pension Liability Florida Retirement System Pension Plan
5. Schedule of City's Contribution Florida Retirement System Pension Plan
6. Schedule of the City's Proportionate Share of Net Pension liability, Health Insurance Subsidy Plan
7. Schedule of City's Contribution- Health Insurance Subsidy Pension Plan
8. Schedule of Funding Progress for Other Post-Employment Benefit Plan

Miramar Office

3350 SW 148th Avenue | Suite 110
Miramar, Florida 33027
(954) 874-1721



CLIENT FOCUSED: SOLUTION DRIVEN

info@abcpasolutions.com

Miami Office

801 Brickell Avenue | Suite 900
Miami, Florida 33131
(305) 789-6673

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards and state financial assistance, as applicable.
2. Combining and individual fund statements and schedules.

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

1. The introductory section of the comprehensive annual financial report.
2. The statistical section of the comprehensive annual financial report.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Also, the requirements described in the Department of Financial Services' State Projects Compliance Supplement that are applicable to each of its major state projects.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and

Audit Objectives- Continued

Chapter 10.550, Rules of the Auditor General. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Section 10.557 Rules of the Auditor General for Local Governmental Entity Audits the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and a determination of state major project(s) in accordance with Chapter 10.550, Rules of the Auditor General and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Mayor and members of the City Council of the City of Opa-Locka. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures—General

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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 of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. 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.

Audit Procedures—General - Continued

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

Audit Procedures—Internal Control

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

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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

Audit Procedures—Compliance

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

Audit Procedures—Compliance - Continued

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the 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 as a whole.

Management Responsibilities - Continued

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon].

Management Responsibilities - Continued

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

Engagement Administration, Fees, and Other -Continued

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

You are responsible to notify us in advance of your intent to reproduce our report for any reason, in whole or in part, and to give us the opportunity to review any printed material containing our report before its issuance. Such notification does not constitute an acknowledgement on our part of any third party's intent to rely on the financial statement. With regard to the financial statement published electronically on your internet website, you understand that electronic sites are a means to reproduce and distribute information. We are not required to read the information contained in your sites, or to consider the consistency of other information in the electronic site with the original document.

The audit documentation for this engagement is the property of **Anthony Brunson P.A.** (Vendor) and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to regulatory agencies or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities or pursuant to Chapter 119, Florida Statutes, Florida's public records law. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of **Anthony Brunson P.A.** personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. We will also make the audit documentation for this engagement available to the City upon request and reasonable notice.

It is our policy to retain engagement documentation for a period of five years after the report release date or for any additional period requested by any regulatory agency. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

To the extent we accumulate any of your original records during the engagement, those documents will be returned to you promptly upon completion of the engagement, and you will provide us with a receipt for the return of such records.

The balance of our engagement file, other than the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan), which we will provide to you at the conclusion of the engagement, is our property, and we will provide copies of such documents at our discretion and if compensated for any time and costs associated with the effort.

Engagement Administration, Fees, and Other -Continued

The City will indemnify **Anthony Brunson P.A.**, its principal and employees and hold them harmless from any claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the City's management. Any such indemnification will be pursuant to the provisions of and within the limitations of Section 768.28, Florida Statute.

Pursuant to the requirements of the City, Anthony Brunson P.A. maintains \$1,000,000 in commercial general liability insurance; \$1,000,000 professional liability coverage, and Workers' Compensation coverage as required by law. Certificates are attached as Exhibit A.

In the event either party claims a breach of any term of this engagement, the dispute first shall be submitted to voluntary mediation. If this is unsuccessful, then the dispute will be brought to binding arbitration conducted under the rules then prevailing of the American Arbitration Association in the City where this agreement is signed, and the judgment or award of the arbitration shall be binding and conclusive upon the parties and may be entered in any court having proper jurisdiction.

The cost of voluntary mediation shall be borne equally by both parties. With respect to binding arbitration, the prevailing party shall recover reasonable attorney's fees and costs.

Anthony Brunson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

We estimate that our audit fee for the fiscal year ended September 30, 2017 up to an amount of **\$65,000** which includes an audit in accordance with the Uniform Guidance and/or the Florida Single Audit Act, if the City of Opa-Locka is required to undergo during any year of this contract. Our hourly rates vary ranging from \$75 to \$325 per hour according to the degree of responsibility involved and the experience level of the personnel assigned to the audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If additional time is required because of unexpected circumstances or for changes in the requirements of the Governmental Accounting Standards Board or our professional auditing standards or changes in the funds structure of the City, we will discuss these circumstances with you and arrive at a new fee estimate before we incur the additional costs. We agree to provide detailed statements in sufficient detail that will demonstrate and substantiate the work performed under the terms and conditions of this Agreement.

Our invoices for these fees will be rendered as the work progresses, and are payable on presentation. In accordance with our firm policies, should any invoices remain unpaid for more than thirty days, we reserve the right to defer providing any additional services until all outstanding invoices are paid. You agree that we are not responsible for the impact on the City of any delay that results from such non-payment by you.

Anthony Brunson P.A. recognizes that all amounts received from the City are income and is solely responsible for declaration of those amounts to the Internal Revenue Service and any other applicable taxing authorities. Anthony Brunson P.A. (and its employees) shall not be eligible to participate in any benefit programs that the City maintains for its employees.

Engagement Administration, Fees, and Other -Continued

We acknowledge your right to terminate our services at any time for nonperformance, and you acknowledge our right to resign at any time (including instances where in our judgment, our independence has been impaired or we can no longer rely on the integrity of management), subject in either case to our right to payment for charges incurred to the date of termination or resignation.

This letter is effective for the fiscal year ending September 30, 2017. Due to the urgency in connection with obtaining needed audits for the City of Opa-Locka, the City has the right to agree to an additional year extension for fiscal year ending September 30, 2018 pursuant to the terms and conditions of this Agreement and up to an amount of \$65,000 for the hours rates set forth herein. We appreciate the opportunity to be of service to the City 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.

Sincerely,

ANTHONY BRUNSON P.A.


Anthony Brunson

AB/kp

RESPONSE: This letter correctly sets forth the understanding of the *City of Opa-Locka*.


City Manager

07-02-2019
Date

ANTHONY BRUNSON P.A.

FEE EXPLANATION AND AGREEMENT

A. Fee Structure

From time to time, we get inquiries concerning our method of charging fees. This is understandable since each CPA firm handles fees a little differently and some new clients may not have used a CPA before. This letter is our tool for communicating our fee structure to our clients and other interested parties.

B. Basics

All time spent by partners of **Anthony Brunson P.A.** or their staff members on your matters including, but not limited to (a) accounting; (b) review work; (c) conferences; (d) report preparation; (e) research; (f) telephone calls; (g) settlement negotiations; (h) consulting; or (i) tax preparation and research will be billed at the applicable hourly rates and in sufficient detail that will demonstrate and substantiate the work performed under the terms and conditions of this Agreement up to an amount of \$65,000.

Each staff member maintains accurate time records, and clients are billed based on actual time spent on their behalf. Since we sell no products and accept no contingent fees, our time and expertise are our only source of income.

C. Hourly Rates

A standard hourly rate is set for each staff member based on the criteria of experience and ability. If no extenuating circumstances exist, clients are billed using standard hourly rates multiplied by the actual hours worked.

Hourly rates vary substantially among staff members -- currently from a low of \$75 to a high of \$325 per hour. Accordingly, it makes sense to use less experienced staff members to perform routine procedures to achieve the best value for our clients.

D. Out-of-Pocket Expenses

Basic overhead costs are included in the hourly rates. Expenses specifically on behalf of a client are charged to them. Travel, postage, copies, long distance calls, courier services, confirmation related charges etc. is included in this category.

E. Billings

Billings will be made monthly, but less frequent for limited activity, and are payable in full upon request. If the account has not been paid within thirty (30) days from the date of invoice, a finance/interest charge of 1% per month on the unpaid balance could be charged. It is understood that **Anthony Brunson P.A.** has the right to defer rendering further services until payment is received on past-due billings. If action is instituted to collect accountant's fees and cost pursuant to this Agreement, the undersigned client agrees to pay such sums as the court may fix as attorney's fees and costs.

F. Termination

We acknowledge your right to terminate our services at any time with or without cause, and you acknowledge our right to resign at any time (including instances where in our judgment, our independence has been impaired or we can no longer rely on the integrity of management), subject in either case to our right to payment for charges incurred to the date of termination or resignation.

ANTHONY BRUNSON P.A.
FEE EXPLANATION AND AGREEMENT

January 8, 2020

Mr. John E. Pate, City Manager
City of Opa-Locka
780 Fisherman Street
Opa-Locka, FL 33054

Dear Sirs:

We are pleased to confirm our understanding of the services we are to provide the **City of Opa-Locka** (the "City") for the years ended September 30, 2018. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the City as of and for the year ended September 30, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule
3. Schedule of Employer Contributions to Pension Plans
4. Schedule of the City's Proportionate Share of Net Pension Liability Florida Retirement System Pension Plan
5. Schedule of City's Contribution Florida Retirement System Pension Plan
6. Schedule of the City's Proportionate Share of Net Pension liability, Health Insurance Subsidy Plan
7. Schedule of City's Contribution- Health Insurance Subsidy Pension Plan
8. Schedule of Funding Progress for Other Post-Employment Benefit Plan

ANTHONY BRUNSON P.A.

FEE EXPLANATION AND AGREEMENT

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards and state financial assistance, as applicable.
2. Combining and individual fund statements and schedules.

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

1. The introductory section of the comprehensive annual financial report.
2. The statistical section of the comprehensive annual financial report.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Also, the requirements described in the Department of Financial Services' State Projects Compliance Supplement that are applicable to each of its major state projects.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and

ANTHONY BRUNSON P.A.

FEE EXPLANATION AND AGREEMENT

Audit Objectives- Continued

Chapter 10.550, Rules of the Auditor General. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Section 10.557 Rules of the Auditor General for Local Governmental Entity Audits the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and a determination of state major project(s) in accordance with Chapter 10.550, Rules of the Auditor General and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Mayor and members of the City Council of the City of Opa-Locka. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures—General

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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 of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. 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.

ANTHONY BRUNSON P.A.

FEE EXPLANATION AND AGREEMENT

Audit Procedures—General - Continued

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

Audit Procedures—Internal Control

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

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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

Audit Procedures—Compliance

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

ANTHONY BRUNSON P.A.

FEE EXPLANATION AND AGREEMENT

Audit Procedures—Compliance - Continued

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the 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 as a whole.

ANTHONY BRUNSON P.A.

FEE EXPLANATION AND AGREEMENT

Management Responsibilities - Continued

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon].

ANTHONY BRUNSON P.A.

FEE EXPLANATION AND AGREEMENT

Management Responsibilities - Continued

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

ANTHONY BRUNSON P.A.

FEE EXPLANATION AND AGREEMENT

Engagement Administration, Fees, and Other -Continued

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

You are responsible to notify us in advance of your intent to reproduce our report for any reason, in whole or in part, and to give us the opportunity to review any printed material containing our report before its issuance. Such notification does not constitute an acknowledgement on our part of any third party's intent to rely on the financial statement. With regard to the financial statement published electronically on your internet website, you understand that electronic sites are a means to reproduce and distribute information. We are not required to read the information contained in your sites, or to consider the consistency of other information in the electronic site with the original document.

The audit documentation for this engagement is the property of **Anthony Brunson P.A.** (Vendor) and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to regulatory agencies or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities or pursuant to Chapter 119, Florida Statutes, Florida's public records law. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of **Anthony Brunson P.A.** personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. We will also make the audit documentation for this engagement available to the City upon request and reasonable notice.

It is our policy to retain engagement documentation for a period of five years after the report release date or for any additional period requested by any regulatory agency. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

To the extent we accumulate any of your original records during the engagement, those documents will be returned to you promptly upon completion of the engagement, and you will provide us with a receipt for the return of such records. The balance of our engagement file, other than the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan), which we will provide to you at the conclusion of the engagement, is our property, and we will provide copies of such documents at our discretion and if compensated for any time and costs associated with the effort.

ANTHONY BRUNSON P.A.

FEE EXPLANATION AND AGREEMENT

Engagement Administration, Fees, and Other -Continued

The City will indemnify **Anthony Brunson P.A.**, its principal and employees and hold them harmless from any claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the City's management. Any such indemnification will be pursuant to the provisions of and within the limitations of Section 768.28, Florida Statute.

Pursuant to the requirements of the City, Anthony Brunson P.A. maintains \$1,000,000 in commercial general liability insurance; \$1,000,000 professional liability coverage, and Workers' Compensation coverage as required by law. Certificates are attached as Exhibit A.

In the event either party claims a breach of any term of this engagement, the dispute first shall be submitted to voluntary mediation. If this is unsuccessful, then the dispute will be brought to binding arbitration conducted under the rules then prevailing of the American Arbitration Association in the City where this agreement is signed, and the judgment or award of the arbitration shall be binding and conclusive upon the parties and may be entered in any court having proper jurisdiction.

The cost of voluntary mediation shall be borne equally by both parties. With respect to binding arbitration, the prevailing party shall recover reasonable attorney's fees and costs.

Anthony Brunson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

We estimate that our audit fee for the fiscal year ended September 30, 2018 up to an amount of **\$65,000**, which includes an audit in accordance with the Uniform Guidance and/or the Florida Single Audit Act, if the City of Opa-Locka is required to undergo during any year of this contract. Our hourly rates vary ranging from \$75 to \$325 per hour according to the degree of responsibility involved and the experience level of the personnel assigned to the audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If additional time is required because of unexpected circumstances or for changes in the requirements of the Governmental Accounting Standards Board or our professional auditing standards or changes in the funds structure of the City, we will discuss these circumstances with you and arrive at a new fee estimate before we incur the additional costs. We agree to provide detailed statements in sufficient detail that will demonstrate and substantiate the work performed under the terms and conditions of this Agreement.

Our invoices for these fees will be rendered as the work progresses, and are payable on presentation. In accordance with our firm policies, should any invoices remain unpaid for more than thirty days, we reserve the right to defer providing any additional services until all outstanding invoices are paid. You agree that we are not responsible for the impact on the City of any delay that results from such non-payment by you.

Anthony Brunson P.A. recognizes that all amounts received from the City are income and is solely responsible for declaration of those amounts to the Internal Revenue Service and any other applicable taxing authorities. Anthony Brunson P.A. (and its employees) shall not be eligible to participate in any benefit programs that the City maintains for its employees.

ANTHONY BRUNSON P.A.
FEE EXPLANATION AND AGREEMENT

Engagement Administration, Fees, and Other -Continued

We acknowledge your right to terminate our services at any time for nonperformance, and you acknowledge our right to resign at any time (including instances where in our judgment, our independence has been impaired or we can no longer rely on the integrity of management), subject in either case to our right to payment for charges incurred to the date of termination or resignation.

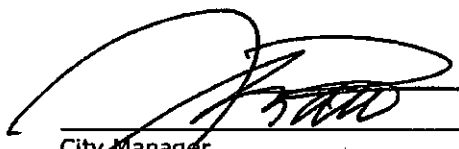
This letter is effective for the fiscal year ending September 30, 2018. Due to the urgency in connection with obtaining needed audits for the City of Opa-Locka, the City has the right to agree to an additional year extension for the fiscal year ending September 30, 2018 pursuant to the terms and conditions of this Agreement and up to an amount of \$65,000 for the hours rates set forth herein. We appreciate the opportunity to be of service to the City and believe this letter accurately summarizes the terms of our engagement. If you have 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.

Sincerely,
ANTHONY BRUNSON, P.A.

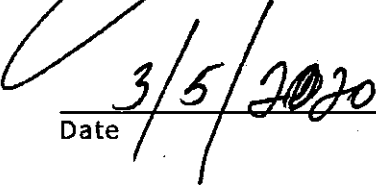
Anthony Brunson

A/B/kp

REPONSE: This letter correctly sets forth the understanding of the City of Opa-Locka



City Manager



Date

3/5/2020

ANTHONY BRUNSON P.A.

FEE EXPLANATION AND AGREEMENT

A. Fee Structure

From time to time, we get inquiries concerning our method of charging fees. This is understandable since each CPA firm handles fees a little differently and some new clients may not have used a CPA before. This letter is our tool for communicating our fee structure to our clients and other interested parties.

B. Basics

All time spent by partners of **Anthony Brunson P.A.** or their staff members on your matters including, but not limited to (a) accounting; (b) review work; (c) conferences; (d) report preparation; (e) research; (f) telephone calls; (g) settlement negotiations; (h) consulting; or (i) tax preparation and research will be billed at the applicable hourly rates and in sufficient detail that will demonstrate and substantiate the work performed under the terms and conditions of this Agreement up to an amount of \$65,000.

Each staff member maintains accurate time records, and clients are billed based on actual time spent on their behalf. Since we sell no products and accept no contingent fees, our time and expertise are our only source of income.

C. Hourly Rates

A standard hourly rate is set for each staff member based on the criteria of experience and ability. If no extenuating circumstances exist, clients are billed using standard hourly rates multiplied by the actual hours worked.

Hourly rates vary substantially among staff members -- currently from a low of \$75 to a high of \$325 per hour. Accordingly, it makes sense to use less experienced staff members to perform routine procedures to achieve the best value for our clients.

D. Out-of-Pocket Expenses

Basic overhead costs are included in the hourly rates. Expenses specifically on behalf of a client are charged to them. Travel, postage, copies, long distance calls, courier services, confirmation related charges etc. is included in this category.

E. Billings

Billings will be made monthly, but less frequent for limited activity, and are payable in full upon request. If the account has not been paid within thirty (30) days from the date of invoice, a finance/interest charge of 1% per month on the unpaid balance could be charged. It is understood that **Anthony Brunson P.A.** has the right to defer rendering further services until payment is received on past-due billings. If action is instituted to collect accountant's fees and cost pursuant to this Agreement, the undersigned client agrees to pay such sums as the court may fix as attorney's fees and costs.

F. Termination

We acknowledge your right to terminate our services at any time with or without cause, and you acknowledge our right to resign at any time (including instances where in our judgment, our independence has been impaired or we can no longer rely on the integrity of management), subject in either case to our right to payment for charges incurred to the date of termination or resignation.



ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

November 24, 2020

Mr. John E. Pate, City Manager
City of Opa-Locka
780 Fisherman Street
Fourth Floor
Opa-Locka, FL 33054

Dear Mr. Pate:

We are pleased to confirm our understanding of the services we are to provide the **City of Opa-Locka** (the "City") for the years ended September 30, 2019. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the City as of and for the year ended September 30, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule
3. Schedule of Employer Contributions to Pension Plans
4. Schedule of the City's Proportionate Share of Net Pension Liability Florida Retirement System Pension Plan
5. Schedule of City's Contribution Florida Retirement System Pension Plan
6. Schedule of the City's Proportionate Share of Net Pension liability, Health Insurance Subsidy Plan
7. Schedule of City's Contribution- Health Insurance Subsidy Pension Plan
8. Schedule of Funding Progress for Other Post-Employment Benefit Plan

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3350 SW 148th Avenue | Suite 110
Miramar, FL 33027
(954) 874-1721



CLIENT FOCUSED: SOLUTION DRIVEN

info@abcpasolutions.com

Miami Office
801 Brickell Avenue | Suite 800
Miami, FL 33131
(305) 789-6673

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards and state financial assistance, as applicable.
2. Combining and individual fund statements and schedules.

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

1. The introductory section of the comprehensive annual financial report.
2. The statistical section of the comprehensive annual financial report.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Also, the requirements described in the Department of Financial Services' State Projects Compliance Supplement that are applicable to each of its major state projects.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and

Audit Objectives- Continued

Chapter 10.550, Rules of the Auditor General. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Section 10.557 Rules of the Auditor General for Local Governmental Entity Audits the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and a determination of state major project(s) in accordance with Chapter 10.550, Rules of the Auditor General and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Mayor and members of the City Council of the City of Opa-Locka. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures—General

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

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come 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 of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. 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.

Audit Procedures—General - Continued

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

Audit Procedures—Internal Control

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

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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

Audit Procedures—Compliance

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

Audit Procedures—Compliance - Continued

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the 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 as a whole.

Management Responsibilities - Continued

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon].

Management Responsibilities - Continued

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

Engagement Administration, Fees, and Other -Continued

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

You are responsible to notify us in advance of your intent to reproduce our report for any reason, in whole or in part, and to give us the opportunity to review any printed material containing our report before its issuance. Such notification does not constitute an acknowledgement on our part of any third party's intent to rely on the financial statement. With regard to the financial statement published electronically on your internet website, you understand that electronic sites are a means to reproduce and distribute information. We are not required to read the information contained in your sites, or to consider the consistency of other information in the electronic site with the original document.

The audit documentation for this engagement is the property of **Anthony Brunson P.A.** (Vendor) and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to regulatory agencies or its designee, a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities or pursuant to Chapter 119, Florida Statutes, Florida's public records law. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of **Anthony Brunson P.A.** personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. We will also make the audit documentation for this engagement available to the City upon request and reasonable notice.

It is our policy to retain engagement documentation for a period of five years after the report release date or for any additional period requested by any regulatory agency. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

To the extent we accumulate any of your original records during the engagement, those documents will be returned to you promptly upon completion of the engagement, and you will provide us with a receipt for the return of such records.

The balance of our engagement file, other than the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan), which we will provide to you at the conclusion of the engagement, is our property, and we will provide copies of such documents at our discretion and if compensated for any time and costs associated with the effort.

Engagement Administration, Fees, and Other -Continued

The City will indemnify **Anthony Brunson P.A.**, its principal and employees and hold them harmless from any claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the City's management. Any such indemnification will be pursuant to the provisions of and within the limitations of Section 768.28, Florida Statute.

Pursuant to the requirements of the City, Anthony Brunson P.A. maintains \$1,000,000 in commercial general liability insurance; \$1,000,000 professional liability coverage, and Workers' Compensation coverage as required by law. Certificates are attached as Exhibit A.

In the event either party claims a breach of any term of this engagement, the dispute first shall be submitted to voluntary mediation. If this is unsuccessful, then the dispute will be brought to binding arbitration conducted under the rules then prevailing of the American Arbitration Association in the City where this agreement is signed, and the judgment or award of the arbitration shall be binding and conclusive upon the parties and may be entered in any court having proper jurisdiction.

The cost of voluntary mediation shall be borne equally by both parties. With respect to binding arbitration, the prevailing party shall recover reasonable attorney's fees and costs.

Anthony Brunson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

We estimate that our audit fee for the fiscal year ended September 30, 2019 will be \$65,000. A planning and administrative fee of \$15,000 is required to initiate the audit procedures. Our hourly rates vary ranging from \$75 to \$325 per hour according to the degree of responsibility involved and the experience level of the personnel assigned to the audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If additional time is required because of unexpected circumstances or for changes in the requirements of the Governmental Accounting Standards Board or our professional auditing standards or changes in the funds structure of the City, we will discuss these circumstances with you and arrive at a new fee estimate before we incur the additional costs. We agree to provide detailed statements in sufficient detail that will demonstrate and substantiate the work performed under the terms and conditions of this Agreement.

Our invoices for these fees will be rendered as the work progresses, and are payable on presentation. In accordance with our firm policies, should any invoices remain unpaid for more than thirty days, we reserve the right to defer providing any additional services until all outstanding invoices are paid. You agree that we are not responsible for the impact on the City of any delay that results from such non-payment by you.

Anthony Brunson P.A. recognizes that all amounts received from the City are income and is solely responsible for declaration of those amounts to the Internal Revenue Service and any other applicable taxing authorities. Anthony Brunson P.A. (and its employees) shall not be eligible to participate in any benefit programs that the City maintains for its employees.

Engagement Administration, Fees, and Other -Continued

We acknowledge your right to terminate our services at any time for nonperformance, and you acknowledge our right to resign at any time (including instances where in our judgment, our independence has been impaired or we can no longer rely on the integrity of management), subject in either case to our right to payment for charges incurred to the date of termination or resignation.

This letter is effective for the fiscal year ending September 30, 2019. Due to the urgency in connection with obtaining needed audits for the City of Opa-Locka, the City has the right to agree to an additional year extension for fiscal year ending September 30, 2020 pursuant to the terms and conditions of this Agreement and up to an amount of \$65,000 for the hours rates set forth herein. We appreciate the opportunity to be of service to the City 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.

Sincerely,
ANTHONY BRUNSON P.A.


Anthony Brunson

AB/kp

RESPONSE: This letter correctly sets forth the understanding of the *City of Opa-Locka*.



City Manager

12/28/2020

Date

ANTHONY BRUNSON P.A.
FEE EXPLANATION AND AGREEMENT

A. Fee Structure

From time to time, we get inquiries concerning our method of charging fees. This is understandable since each CPA firm handles fees a little differently and some new clients may not have used a CPA before. This letter is our tool for communicating our fee structure to our clients and other interested parties.

B. Basics

All time spent by partners of **Anthony Brunson P.A.** or their staff members on your matters including, but not limited to (a) accounting; (b) review work; (c) conferences; (d) report preparation; (e) research; (f) telephone calls; (g) settlement negotiations; (h) consulting; or (i) tax preparation and research will be billed at the applicable hourly rates and in sufficient detail that will demonstrate and substantiate the work performed under the terms and conditions of this Agreement up to an amount of \$65,000.

Each staff member maintains accurate time records, and clients are billed based on actual time spent on their behalf. Since we sell no products and accept no contingent fees, our time and expertise are our only source of income.

C. Hourly Rates

A standard hourly rate is set for each staff member based on the criteria of experience and ability. If no extenuating circumstances exist, clients are billed using standard hourly rates multiplied by the actual hours worked.

Hourly rates vary substantially among staff members -- currently from a low of \$75 to a high of \$325 per hour. Accordingly, it makes sense to use less experienced staff members to perform routine procedures to achieve the best value for our clients.

D. Out-of-Pocket Expenses

Basic overhead costs are included in the hourly rates. Expenses specifically on behalf of a client are charged to them. Travel, postage, copies, long distance calls, courier services, confirmation related charges etc. is included in this category.

E. Billings

Billings will be made monthly, but less frequent for limited activity, and are payable in full upon request. If the account has not been paid within thirty (30) days from the date of invoice, a finance/interest charge of 1% per month on the unpaid balance could be charged. It is understood that **Anthony Brunson P.A.** has the right to defer rendering further services until payment is received on past-due billings. If action is instituted to collect accountant's fees and cost pursuant to this Agreement, the undersigned client agrees to pay such sums as the court may fix as attorney's fees and costs.

F. Termination

We acknowledge your right to terminate our services at any time with or without cause, and you acknowledge our right to resign at any time (including instances where in our judgment, our independence has been impaired or we can no longer rely on the integrity of management), subject in either case to our right to payment for charges incurred to the date of termination or resignation.

RESOLUTION NO. 20-9827

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXECUTE AMENDMENT NO. 5 WITH THE AUDITING FIRM ANTHONY BRUNSON, P.A. FOR EMERGENCY COMPLETION OF AUDIT SERVICES FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2019; PROVIDING FOR CORRECTION OF SCRIVENERS' ERRORS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on November 17, 2016, the City Commission of the City of Opa-Locka, Florida ("City Commission") passed Resolution No. 16-9273 piggybacking the City of Miami Gardens' external auditing agreement with Anthony Brunson, P.A. for the provision of external auditing services; and

WHEREAS, on May 9, 2018 the City Commission passed Resolution No. 18-9490 amending the initial agreement with Anthony Brunson, P. A. to change the fee amount from \$85,000 to \$125,780.00 in order to address additional time expended by the firm; and

WHEREAS, the May 9, 2018 amendment was the 1st Amendment to the piggyback agreement between Anthony Brunson, P. A. and the City of Opa-Locka; and

WHEREAS, on February 27, 2019 the City of Opa-Locka passed Resolution No. 19-9613, which was a 2nd Amendment to said audit services contract with Anthony Brunson, P.A., but was mistakenly classified as a "3rd Amendment", a scriveners' error; and

WHEREAS, Resolution 19-9613 also amended the initial agreement with Anthony Brunson, P.A. to increase the fee to the City by an additional \$12,000.00, to address additional time that was expended in order to complete the fiscal year audit ending 2016; and

WHEREAS, the City Commission later corrected Resolution No. 19-9613, to reflect that it should be the 2nd Amendment to the Audit Services Agreement and further directed the City Clerk to attach that resolution to Resolution No. 19-9613 to correct the intended record of the City; and

WHEREAS, due to the emergency nature associated with the City needing to complete the audit ending September 30, 2017, and start services no later than July 1, 2019, the City Commission secured Anthony Brunson P.A. given the firm's familiarity with the City's books and records and given the increased expense that would be associated with securing a different firm at that time; and

WHEREAS, the City Commission through Resolution 19-9671 entered into a 3rd Amendment with Anthony Brunson, P.A. to include the Audit Services Agreement under terms that would require a detailed billing statement to substantiate the work performed; required a specified hourly rate that would not exceed \$65,000.00 and allowed for termination by either party with reasonable notice; and

WHEREAS, the City Commission now desires to enter into a 4th Amendment for the completion of the Audit ending 2018, based on the same terms and conditions of the 3rd Amendment with Antony Brunson, P.A. for an amount not to exceed \$65,000.00 on an emergency basis and as set forth in Exhibit "A" hereto.

WHEREAS, on January 8, 2020, the City Commission of the City of Opa-Locka, Florida ("City Commission") passed Resolution 20-9726 approving the emergency completion of audit services for the fiscal year ending September 30, 2018; and

WHEREAS, the execution of the 5th Amendment with Anthony Brunson, P. A. would be in the best interest of the residents of the City of Opa-Locka, FL.

NOW, THEREFORE, BE IT DULY RESOLVED BY THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA:

Section 1. Adoption of Representations. The above recitals are true and correct and are incorporated into this Resolution by reference.

Section 2. Authorizing the City Manager to Enter Into Agreement for Emergency Completion of Audit for Year Ending September 30, 2019. The City Commission hereby authorizes the City Manager to execute the 5th Amendment to the Agreement with Anthony Brunson, P.A., in the form attached hereto as Exhibit "A" for Auditing Services.

Section 3. Effective Date.

This Resolution shall take effect immediately upon adoption and is subject to the approval of the Governor or his designee.

Section 4. Effective Date.

This Resolution shall take effect immediately upon adoption by the City Commission of the City of Opa-locka.

PASSED and ADOPTED this 9th day of December, 2020.



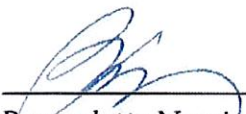
Matthew A. Pigatt, Mayor

ATTEST:



Joanna Flores, City Clerk

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:**



Burnadette Norris-Weeks, P.A.
City Attorney

Moved by: COMMISSIONER BURKE

Seconded by: COMMISSIONER DAVIS

VOTE: 5-0

Commissioner Burke	YES
Commissioner Davis	YES
Commissioner Taylor	YES
Vice-Mayor Williams	YES
Mayor Pigatt	YES



Independent Auditing Services

RFP#21-1115200

ADDENDUM-02

Please see responses to all questions asked to date:

1. Item #9 in Addendum-01 states the \$65,000 engagement fee (per year) included the CRA. A separate CRA audit and audit report is required for your 2020 and 2021 audits. Did the predecessor auditor's \$65,000 fee include performing a stand-alone audit and issuing a separate audit reporting package for the CRA?

Answer:

No

2. Item #12 in Addendum-01 provides a link to the City's budget. The FY 2021-2022 approved budget shows the following for 2 years' audits:
 - Finance - \$84,000
 - CRA - \$20,000
 - Water & Sewer allocable share - \$56,000

Is the total budget for the 2020 and 2021 audits \$160,000?

Answer:

Still pending a response from Budget

3. Item #25 in Addendum-01 states that over 50 adjusting journal entries were booked each year. How many of these entries were found, proposed and booked by the auditors?

Answer:

We did not track this



CITY OF OPA-LOCKA, FLORIDA

**Independent Auditing Services
RFP NO. 21-1115200**

November 15, 2021

Moises D. Ariza, CPA, CGMA, Partner
One Southeast Third Avenue, Suite 1100, Miami, FL 33131
305.995.9612 ▶ moises.ariza@marcumllp.com **100**

TAB 1: TABLE OF CONTENTS

Tab 2: Letter of Transmittal.....i-ii

Tab 3: General Information..... 2

Tab 4: Project Approach..... 5

Tab 5: Experience and Qualifications16

Tab 6: Schedule32

Tab 7: Pricing of Services (Cost Proposal)33

Tab 8: References.....34

Tab 9: Additional Forms37

Appendix A: Peer Review Report

Appendix B: Licenses

Appendix C: Required Forms

Appendix D: Insurance Requirements

Appendix E: Reference Letters

November 15, 2021

City of Opa-Locka, Florida
Office of the City Clerk
780 Fisherman Street, 4th Floor
Opa-locka, Florida 33054

Marcum LLP ("Marcum" or the "Firm") is pleased to respond to RFP No. 21-1115200 to provide independent auditing services for the City of Opa-Locka, Florida (the "City").

For over 70 years, **Marcum, a national Top 15 Firm**, has provided professional services to the public sector, including counties, local governments, government pension plans, public utilities, charter schools, community redevelopment agencies, special districts and other government entities. We believe our service, technical competency, and value to you will be unparalleled. Some of our key qualities that will benefit the City include:

► SIGNIFICANT EXPERIENCE IN THE PUBLIC SECTOR

In the past year alone, the Florida region of Marcum has performed more than 40 audits of government entities. **At a national level, we provide services to more than 250 government entities.** We have extensive experience in the Federal and Florida Single Audit Acts including the OMB Uniform Guidance and entities receiving American Rescue Plan Act (ARPA) funds.

► SMALL-FIRM CARE AND ATTENTION WITH LARGE-FIRM RESOURCES

Our local-office approach provides the personal service and timely communication of a small firm with access to the resources and capabilities of a large firm, resulting in the City receiving the best of both worlds. We have approximately 280 associates in our Florida offices located in Miami, Coral Gables, Fort Lauderdale, West Palm Beach, and Tampa.

► EXPERIENCED TEAM

We have assembled a dedicated team whose skills and experience match the requirements of the City. **All team members are located in Miami, Florida.** The proposed client service and audit engagement partner, Moises D. Ariza, CPA has extensive experience in performing audits of government entities. All decisions that affect the planning, execution, and completion of the proposed audit will be made by Moises. His vast experience serving Florida government entities brings a wealth of knowledge and allows us to be more efficient and effective to the City. He will be supported by a quality control director, Beila Sherman, CPA; audit manager, Gregory Meridien, CPA; IT risk audit director, Jose Antigua, CISA; an audit supervisor, Nicholas Martin, CPA; and an audit senior/staff member.

► SMOOTH TRANSITION

Our extensive experience with transitioning new clients has led to a streamlined process that is respectful of your time and resources. As a result, you'll receive the benefit of a new team with significant government experience as well as a fresh look at your systems, with minimal disruption.

► AUDIT QUALITY

The issues of audit quality and technical proficiency are important matters for consideration. **Appendix A of our proposal provides our latest external peer review reports, which highlight the degree of services as well as the effectiveness of our system of Quality Control.** We ensure that professional standards are exceeded on all of our engagements through a robust quality control system that encompasses: Partner and Manager Review Process, Professional Development, Technical Support, Internal Inspections, and the AICPA Peer Review Process.

Our technical competencies will be essential over the next several years with the implementation of new significant standards set by the Governmental Accounting Standards Board. **This assistance will be provided at no additional cost to the City.**

► COMPLEMENTARY RESOURCES THAT ADD VALUE BEYOND THE AUDIT

We are committed to providing our clients with educational insights and timely updates on matters relevant to their industry through complimentary webinars, newsletters, and other communications. Additionally, annually we offer a full day government CPE seminar (**Marcum's Government Symposium**) featuring both local and national speakers. This seminar is geared towards offering our clients training on key audit and accounting issues at **no cost to City employees.**

► PROACTIVE COMMUNICATION & PARTNERSHIP

Perhaps the quality that best **describes Marcum is our ability to go beyond the routine, to provide an extra dimension in quality, effort and service to our clients.** The members of our firm are always accessible and are sensitive to your needs. We will be available to answer questions, discuss audit issues, and provide solutions throughout the year. We believe that this commitment sets Marcum apart from other firms.

This proposal will detail our methodology and how we will work with the City to develop a strong partnership. We will perform an audit on the financial statements of the City of Opa-Locka, Florida for the fiscal year ended September 30, 2020 and 2021. **We acknowledge receipt of all addendums and are committed to perform the work within the time period defined in the RFP.**

Marcum is independent of the City as defined by generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States.

We welcome the opportunity to answer any questions and to provide further information regarding our services and experience. This proposal constitutes an irrevocable offer. Thank you for your consideration.

Sincerely,



Moises D. Ariza, CPA, CGMA
Partner, Government Services
Authorized to represent and contractually bind the Firm
moises.ariza@marcumllp.com
Phone: 305.995.9612

TAB 3: GENERAL INFORMATION

Marcum LLP is ranked as a national Top 15 firm in the United States. Legally organized as a Limited Liability Partnership, it is authorized to do business in the State of Florida. The Firm's mailing address is One SE 3rd Avenue, Suite 1100, Miami, FL 33131. Our core hours of operation are 8:30am-5:30pm Eastern.

Marcum LLP is a member of Marcum Group, an organization providing a comprehensive range of professional services spanning accounting and advisory, technology solutions, wealth management and executive and professional recruiting.

PRIMARY CONTACT FOR THE CITY

Moises D. Ariza, CPA, CGMA, Government Services Partner and Office Managing Partner
One Southeast Third Avenue, Suite 1100, Miami, FL 33131

Phone: 305.995.9612

Email: moises.ariza@marcumllp.com

BUSINESS LEGAL STATUS

Marcum LLP is registered with the Florida Division of Corporations (sunbiz.org) as a Limited Liability Partnership, through Document No. LLP090003311, FEI/EIN No. 11-1986323, file date May 28, 2009.

MIAMI-BASED TEAM

The audit will be completely staffed from Marcum's Miami office, located at One Southeast Third Avenue, Suite 1100, Miami, FL 33131.

The Florida Region of Marcum includes offices in Miami, Coral Gables, Fort Lauderdale, West Palm Beach, and Tampa. We have a complete government service team of 46 locally based individuals and more than 2,500 associates nationwide. The size of our local team is as follows:

Personnel	Total	CPA	Government Specialist
Partners	32	32	3
Directors	21	11	2
Senior Managers	23	17	2
Managers	25	16	3
Supervisors	33	14	3
Seniors	54	21	11
Staff Accountants	54	9	20
Operations	40	0	2
TOTAL	282	120	46



LICENSED TO PRACTICE IN FLORIDA

We affirm that Marcum LLP is a licensed certified public accounting firm and is in good standing with all regulatory agencies. The Firm is a member of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA). All professional staff, upon successful completion of the CPA exam, become members of both the AICPA and their respective state society of CPAs. The Firm is properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy.

All key team members assigned to this engagement are licensed to practice in the state of Florida. Each individual on the engagement has maintained the required CPE in government accounting and has attended an Ethics course for CPAs in Florida. **All applicable licenses are provided in Appendix B.**

INDEPENDENT OF THE CITY OF OPA-LOCKA

Marcum's policy is that all professional personnel be familiar with and adhere to the independence, integrity, and objectivity rules, regulations, interpretations, and rulings of the American Institute of Certified Public Accountants, the state Board of Accountancy and state CPA societies, relevant statutes, and applicable regulatory agencies.

In addition, all professionals – from partner to staff auditor – are required to sign affidavits annually attesting to their independence.

Marcum LLP is independent of the City as defined by Generally Accepted Auditing Standards and the U.S. General Accounting Office's Government Auditing Standards.

Marcum's quality control document contains detailed policies related to maintaining independence. These policies are the most stringent policies adopted by the AICPA and the various state boards of accountancy. Engagement team members are required to consider any possible situations where independence may be impaired during the acceptance or continuance process and if any arise during the performance of an engagement.

NO PRIOR ENGAGEMENTS WITH THE CITY

Marcum LLP has no prior engagements with the City of Opa-Locka in the past five (5) years. Marcum affirms that there have been no reported conflict of interests in relation to this solicitation. Performing the services described in the RFP will not create any potential conflict of interest with the interest of existing clients.

TAB 4: PROJECT APPROACH

AUDIT APPROACH AND PHILOSOPHY

Through the audit, we strive to understand your vision, entity operations, financial performance, accounting systems, and internal controls. While this process ultimately leads to an audit opinion on your financial statements, our goal is to provide value beyond this assurance.

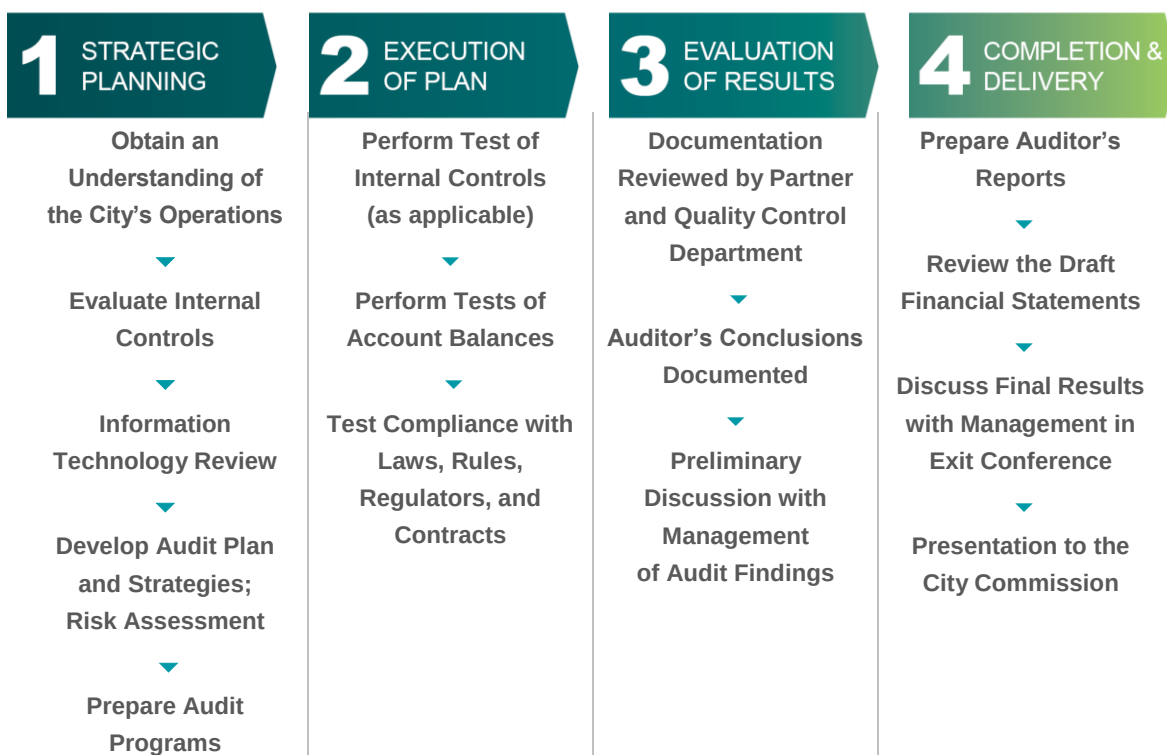
WE AIM FOR A **PARTNERSHIP** THAT EXCEEDS THE AUDIT

- ▶ Enhanced internal controls and efficiencies
- ▶ Stronger financial operations
- ▶ Valuable operating solutions and ideas
- ▶ Best practice benchmarks
- ▶ A resource that is always available to you

Our professionals will complement the City's team with the right blend of technical, practical, and personal insight to help you successfully deliver on all of your initiatives.

AUDIT METHODOLOGY

The audit will be conducted in four phases, as shown below. These phases are discussed in more detail on the following pages.



PHASE I: STRATEGIC PLANNING

PROCEDURES FOR INTERNAL CONTROL

A thorough understanding of the City and its operating environment is essential for developing an efficient, cost-effective audit plan. During this phase, the engagement partner and key supervisory personnel will meet with the appropriate personnel to ensure we have an understanding of your operations. You will also have the opportunity to express your expectations regarding the services that we will provide. This effort will be coordinated so that there will be minimal disruption to your staff. During this phase, we will perform the following activities:

- ▶ Review the current regulatory and statutory compliance requirements within which the City operates. This will include a review of applicable state regulations; ordinances, contracts, and other agreements; meeting minutes of the City Commission, as applicable;
- ▶ Review major sources of information such as budgets, organization charts, procedures manuals, financial systems and management information systems;
- ▶ Determine the most practical and effective way to apply computer-aided audit tools to convert and analyze data and generate reports;
- ▶ Performance of fraud inquiries and retrospective review;
- ▶ Determination of materiality levels;
- ▶ Regarding controls that are relevant to the audit, Marcum will evaluate the design of the controls and determine whether they have been properly designed and implemented;
- ▶ Reevaluation of City provided major fund determination worksheet;
- ▶ Documentation of current year activity expectations and performance of preliminary analytical procedures;
- ▶ Review internal control systems, including determining an audit risk assessment;
- ▶ Consider the methods used to process accounting information that influence the design of the internal control system. This includes understanding the design of relevant policies, procedures, and records and whether they have been placed in operation;
- ▶ Design audit programs to ensure that they incorporate financial statement assertions, specific audit objectives and appropriate audit procedures to achieve the specified objectives;
- ▶ Identify and resolve accounting, auditing and reporting matters; and
- ▶ Prepare detailed audit plans, including a list of schedules to be prepared by the City's personnel.

RISK-BASED AUDIT TECHNOLOGIES

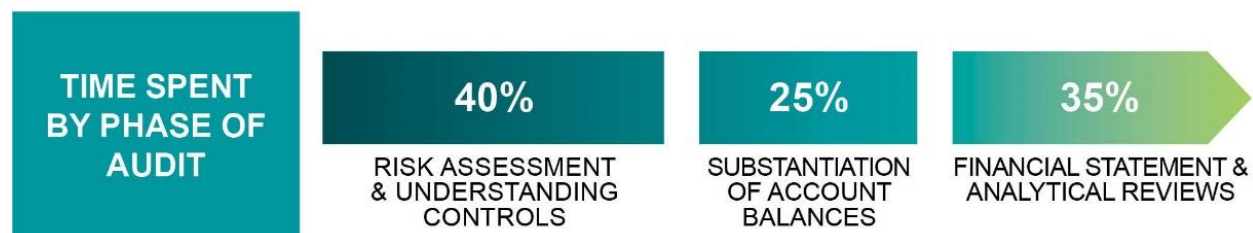
The Firm employs a risk-based approach early in the audit process. This approach considers how the overall risk identified in the general risk analysis affects specific account balances. We consider, in part:

- ▶ Relative significance of the account to the financial statements as a whole;
- ▶ Volume of transactions;
- ▶ Susceptibility of the account to fraud;

- ▶ Accounts that have traditionally required significant adjustments; and
- ▶ Account with complex calculations, judgement, and accounting issues that have a high assessed level of inherent risk.

Based on these considerations, we assess the inherent risk and control risk to determine the overall audit risk. Once this assessment is completed, the audit procedures to be used are determined. By redirecting our efforts through a risk-based approach, audits are significantly enhanced, which provide greater value to our clients.

We will use several approaches to conduct the audit engagement. These approaches include traditional audit techniques and strategies, and an evaluation of the systems utilized by the City.



ENTERPRISE FUNDS INCLUDING UTILITIES

Marcum has a specialization in auditing business-type activities including:

- ▶ Water
- ▶ Sewer
- ▶ Stormwater
- ▶ Solid Waste
- ▶ Toll Bridges
- ▶ Electric
- ▶ Parking
- ▶ Gas
- ▶ Golf Courses
- ▶ Marinas

Suggested basic procedures for enterprise funds, subject to change based on the auditors risk assessment:

- ▶ Compare the balance in receivables with the balance for prior years or other expectations.
- ▶ Compute the ratio of the receivables balance to related revenue for the current period and compare with the ratios for prior years or other expectations.
- ▶ Compute the number of days revenue in accounts receivable (net accounts receivable divided by average net revenue per day) and compare to the ratio for prior years or other expectations.
- ▶ Select a sample of customer billing statements and perform the following procedures:
 - Compare rates used to the authorized rate schedule, and consider the reasonableness of usage.

For usage that appears unreasonable or unusual (significantly higher or lower than expected) compare usage to usage records (for example, the meter book).

- Recompute the billing.
- ▶ Select a sample of customers from usage records (for example, meter books) and trace to billing statements.
- ▶ Trace selected months' cash collections to deposit slips and bank statements.
- ▶ Obtain and review an analysis of the allowance account. Consider the reasonableness of write-offs and recoveries.

COMMUNITY REDEVELOPMENT AGENCY (CRA)

The CRA was created in 1986 under Chapter 163, Florida Statutes, for the purpose of carrying out redevelopment activities for certain areas existing in the City. The below is a listing of City's which we have recently performed audits of their CRA.

- | | |
|----------------------------|---------------------------|
| ▶ City of Boca Raton | ▶ City of Hollywood |
| ▶ City of Deerfield Beach | ▶ City of Homestead |
| ▶ City of Florida City | ▶ City of Pompano Beach |
| ▶ City of Hallandale Beach | ▶ City of West Palm Beach |

SINGLE AUDITS

Under the Federal and Florida Single Audit Acts and the Uniform Guidance, Marcum has additional testing and reporting responsibilities for compliance, as well as internal control over compliance, beyond a financial statement audit performed in accordance with GAAS and Government Auditing Standards.

As required by the Uniform Guidance and Florida statutes, Marcum will plan underlying testing of internal control over compliance and performs such testing to support a low assessed level of control risk of noncompliance for major programs. Marcum also has extensive experience in auditing federal programs from FEMA as a result of hurricanes.

We will design and perform audit procedures, including tests of details (which may include tests of transactions) to obtain sufficient appropriate audit evidence about the City's compliance with each of the direct and material compliance requirements in response to the assessed risks of material noncompliance.

In general, Single Audit procedures may include:

- ▶ Identify the City's major programs to be tested and reported on for compliance.
- ▶ Identify the compliance requirements applicable to each major program.
- ▶ Determine which of the compliance requirements identified could have a direct and material effect on each major program.

- ▶ Consider relevant portions of the City's internal control over compliance for each direct and material compliance requirement for each major program.
- ▶ Obtain sufficient appropriate audit evidence, which involves testing internal control over compliance and compliance with direct and material compliance requirements for each major program.
- ▶ Consider indications of fraud.
- ▶ Consider indications of abuse.
- ▶ Consider subsequent events.
- ▶ Form an opinion about whether the City complied with the direct and material compliance requirements.
- ▶ Perform follow-up procedures on previously identified findings.

SPECIFIC FRAUD INVESTIGATIVE TECHNIQUES

Professional Auditing Standards imposes on auditors the additional responsibility to “plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements due to fraud.” By redirecting our efforts through a risk-based approach and additional fraud inquiry techniques, audits are significantly enhanced.

PHASE II: EXECUTION OF AUDIT PLAN

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matters that may impact the completion of our audit work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to:

- ▶ Apply analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.
- ▶ Perform substantive account balance and transaction tests. Samples will be drawn from major transaction systems, including cash disbursements, cash receipts, accounts payable, and payroll. The size of the samples will be determined after the review of the internal control system.

PROPOSED SEGMENTATION BY LEVEL OF STAFF

PHASE	Audit Partner & Quality Control Director	Audit Manager & IT Risk Audit Director	Audit Supervisor	Staff	TOTAL
Phase 1: Strategic Planning	10	15	50	50	125
Phase 2: Execution of Audit Plan	10	15	50	50	125
Phase 3: Evaluation of Audit Results	10	10	35	35	90
Phase 4: Reporting	15	10	15	15	55
Total Hours	45	50	150	150	395

Note: In the first year of an engagement, additional hours are required to transition the audit to a new audit Firm. Our extensive experience with transitioning new clients has led to a streamlined process that is respectful of your time and resources. As a result, the City will receive the benefit of a new team with significant government experience as well as a fresh look at your systems, with minimal disruption. The above schedule does not include the first year “transition hours” which we intend to absorb.

Note: The Uniform Guidance states that the auditor must use a risk-based approach to determine which federal programs are major programs. This determination will affect the scope of the Uniform Guidance compliance audit and the compliance requirements to be tested. The schedule of expenditures of federal awards, prepared by the City, is the basis of the auditor's identification of type A and type B programs and documentation of our risk-based approach. Upon determination, audit hours for testing a major program significantly range due to program size, program compliance requirements, weaknesses in internal control over federal programs , if any, prior audit findings, program longevity, program clusters, program subreceptients, etc. As such, related Singe Audit hours may fluctuate.

SAMPLE SIZE AND EXTENT OF STATISTICAL SAMPLING

There are three types of tests that involve audit sampling (statistical and non-statistical sampling) which Marcum will use:

- ▶ **Account Balance Tests.** Substantive tests of account balances are performed on year-end balances. Certain accounts justify a 100 percent examination, such as confirming an investment and bank balance, which does not involve sampling at all.
- ▶ **Transaction and Control Tests.** Substantive transaction and control tests are often combined to use one sample to achieve more than one audit objective. We often test the controls to verify that the transactions were properly authorized in accordance with the City's procedures.
- ▶ **Compliance Tests.** Compliance tests with laws and regulations are included with the tests of transactions and controls.

Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement.

The audit team will report on a weekly basis to management the status of any potential adjustments so that management may have adequate time to investigate, gather information and respond, if necessary.

We use a risk-based assessment of the opportunities for a material financial statement error or irregularity to occur and remain undetected.

ANALYTICAL PROCEDURES

Tasks to be performed in Phase II of Marcum LLP's Audit Process include applying analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.

Analytical procedures will be performed at both the government-wide and fund level financial statement and will include the following, where applicable:

- ▶ Comparison of original budget (revenue sources and appropriations) to actual amounts.
- ▶ Comparison of major revenue, expenses, and expenditure amounts to:
 - Preliminary expectations based on budgets and forecasts.
 - Prior year's amounts.
- ▶ Consideration, to the extent applicable, of the certain key financial relationships in relation to preliminary expectations to determine if there are unusual or unexpected balances or unexpected relationships.
- ▶ Analytical procedures will be used in substantive testing for certain revenue and expenditure activities, when deemed efficient.

SECURE DATA REQUEST AND COLLECTION PROCEDURE



An “Auditor Request List” will be prepared and delivered to you prior to, or shortly after, the close of the Planning meeting.

The requested schedules, report, agreements, etc. requested in the “Auditor Request List” are collected by Marcum via a secure workflow tool. Our information technology department has established a secure workflow data management tool (“INFLO”) on our network for each of our clients.

We use the INFLO site as a virtual common workspace that is keyed to our data request lists and electronic audit system. We have been using the software for the past five years with much success.

Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our client service team directly into our electronic work programs. This web-based tool minimizes the use of e-mails to transmit data, enhances the security of your information and eliminates duplicate requests for data. Our software tools and approach to our work reduce demands on client resources and saves our clients both time and money.

In addition, INFLO provides real-time audit update information which is available at any time to the City, such as the progress current of the audit and the status of the audit requests specifically tailored to the engagement. All this information is available through the INFLO dashboard.

LAWS AND REGULATIONS AND COMPLIANCE TESTS

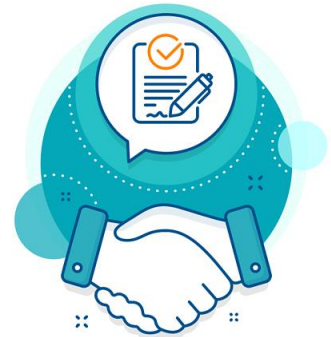
Compliance tests with laws and regulations are included with the tests of transactions and controls. Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement.

Testing will be generated to ensure compliance with rules, laws, and regulations; not limited to Rules of the Auditor General, Florida Statutes, Federal OMB Uniform Guidance Guidelines and the Florida Single Audit Act.

COMMUNICATION AND PLANNING

Our firm believes that open and honest communication is a hallmark of strong client service, and without open and honest dialogue, the auditor/client relationship cannot properly function. During the planning phase of the audit, Marcum will schedule a “Planning Kick-Off Meeting” with your organization’s management.

This meeting allows our team to meet in person with management and revisit audit time frames and due dates, as well as determine the level of assistance we need from your staff and management team.

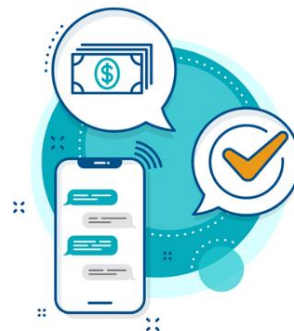


INFORMATION TECHNOLOGY AUDIT TECHNIQUES

In accordance with Professional Auditing Standards, we are required to gain an understanding of the procedures, both automated and manual, by which transactions are initiated, recorded, processed and reported, from their occurrence to their inclusion in the financial statements. During the planning stage of our audit, we evaluate the effect information technology (IT) will have in performing our audit procedures. This evaluation includes obtaining an understanding (generally through observations and inquiries of IT personnel) of internal controls and identifying those controls that are automated.

Our approach includes review of IT general controls as follows:

- ▶ Security—Physical and Access Controls
- ▶ Change Management for Systems and Configurations
- ▶ Application/System Development and Customization
- ▶ IT Risk Management
- ▶ Data Backup and Recovery/Business Continuity Plans
- ▶ Electronic Banking Wire and ACH Security
- ▶ Segregation of Duties within Systems and IT function



When key internal controls are automated, we use our IT specialist to perform a detailed review of those automated controls. The assigned IT Audit Director, José Antigua, will then communicate to the audit engagement team as to whether such controls are working as prescribed by management. With this information, the audit engagement team determines the extent of their audit procedures.

In certain situations where there is significant accounting data processed electronically, we use several state-of-the-art software programs (IDEA and Team Mate Analysis) to extract and summarize computerized financial data files. These programs provides an efficient way for us to extract and test computerized accounting information, enabling us to audit through the computer, rather than around the computer.

Some of the uses of this program are:

- ▶ Retrieving aged receivables information
- ▶ Extracting credit balances in accounts receivable reports
- ▶ Extracting pre-determined sample items from reports for testing
- ▶ Merging files for the purposes of extracting information that meets predetermined criteria
- ▶ Sorting information and footing report
- ▶ Searching for anomalies
- ▶ Searching for related party transactions
- ▶ Searching disbursements for selected vendors
- ▶ Journal Entries Testing

PHASE III: EVALUATION OF AUDIT RESULTS

This phase includes a review of all audit documentation by the partners to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

Marcum will accumulate misstatements identified during the audit, other than those that are clearly trivial and will determine whether the audit plan and strategy per audit area needs to be revised.

PHASE IV: REPORTING

In this phase of the audit, the engagement team will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in areas including compliance, balance sheet accounts, revenues and expenditures.

Upon receipt of the draft Annual Financial Report (AFR), we will turn around the draft with our comments within seven to ten days. Final reports will be issued by the agreed upon date. The audit partner and/or audit manager will be available to present the audit report in person.

EXIT CONFERENCE

Upon completion of audit work, Marcum will hold a closing or exit conference with senior members of the City's finance department. The exit conference assists Marcum in obtaining the views of responsible officials concerning the findings, conclusions, and recommendations, as well as planned corrective action, as required by *Government Auditing Standards* and *OMB Uniform Guidance*. This conference also provides the City with an advance opportunity to discuss whether planned corrective actions adequately address the auditor's recommendations and to initiate corrective action without waiting for a final audit report.

Marcum will also consider having preliminary exit meetings with directors, department heads, and other operating personnel who have direct responsibility for financial management systems and/or the administration of federal awards.

MANAGEMENT LETTER

The Firm will prepare a management letter for the City to identify systemic deficiencies observed. The letter also may offer recommendations for changes in accounting and other procedures in order to improve operations of the City. As each potential management letter point is identified in the audit process, the engagement team will document the condition, our recommendation, and the benefits of the recommended action. All potential comments will be reviewed with key staff members before issuance.

The Firm's policy is to prepare this report as a vehicle for suggesting improvements to enhance efficiency, management effectiveness, and the degree of internal control. Findings (material weaknesses and significant deficiencies and material instances of noncompliance) are required to be reported in writing and will be included in the schedule of findings and questions costs.

MANAGEMENT LETTER ADDS VALUE BEYOND THE FINANCIAL STATEMENT



- ▶ Internal Controls Suggestions
- ▶ Operational Suggestions
- ▶ Cost vs. Benefit Evaluations
- ▶ Identify Areas for Efficiencies
- ▶ Workable Solutions
- ▶ Collaborative Process



OUR COMMITMENT

We will act as a valued advisor to recommend meaningful operation solutions, leverage our Firm resources to your benefit, and make ourselves readily available to the City.



- ▶ Understanding your organization
- ▶ Risk assessment
- ▶ Testing internal controls as applicable



- ▶ Operational and technology efficiencies
- ▶ Best practices



- ▶ Tax compliance
- ▶ Implementation of new accounting standards



- ▶ Year-round communication with management
- ▶ Communications with your governance

TAB 5: EXPERIENCE AND QUALIFICATIONS



MARCUM LLP is a national accounting and advisory services firm dedicated to helping clients like the City achieve their goals. Since 1951, clients have chosen Marcum for our deep expertise and insightful guidance in helping them forge pathways to success, whatever challenges they're facing.

Marcum offers a complete spectrum of tax, assurance and advisory services, as well as an extensive portfolio of industry-focused practices with specialized expertise for the public sector including local government entities. As part of the Marcum Group, the Firm also provides a full complement of technology, wealth management, executive search and staffing, and strategic marketing services.

Marcum's government services team is located in Miami, Florida.

CLIENT-DRIVEN

Understanding the governmental sector and helping clients identify their needs and meet their challenges, and uncovering opportunities that propel them towards success is Marcum's mission. Our own success is based on our commitment to building meaningful, trusted relationships with our clients, creating positive service experiences, and delivering unexpected value wherever and whenever we can, while maintaining our professional independence and objectivity.

Our assurance professionals, most who have been focused in the government arena throughout their entire careers, have an in-depth understanding of the complex economic and political environment in which these entities operate. Their knowledge and experience allow us to provide the highest level of professional service to our government clients.

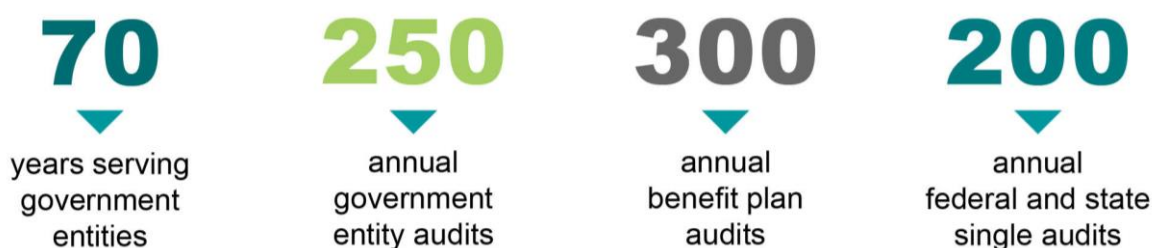
COMMITMENT TO EXCELLENCE

From the way we service clients, to the training and development of our professionals, Marcum is committed to excellence in every aspect of our operation. Our focus on client success compels us to look beyond the numbers to see the opportunities, challenges, and solutions in every engagement. Innovation, proactivity, teamwork, and open communication are the hallmarks of our approach.

STRENGTH IN SERVING THE PUBLIC SECTOR

GOVERNMENT SERVICES

For 70 years, Marcum has successfully provided professional auditing, accounting, financial reporting and management advisory/consulting services to a broad spectrum of government entities, including preparing government financial statements and performing Federal and Florida Single Audits. Annually we perform more than 250 government entity audits, 300 employee benefit plan audits, and 200 Single Audit engagements.



The assurance services we provide to government entities includes single audits, pension audits, compliance audits, forensic audits, IT audits, internal audits, GASB implementation, financial statement audits, and Annual Financial Report preparation and assistance, performance or operational reviews and a wide range of consulting services for local governments.

In addition, the partner and quality control director on the proposed engagement team have been instrumental in assisting clients with the implementation of new pronouncements. Most recently, to note significant GASB pronouncements, the team assisted our clients with the implementation of GASB Statement No. 88, *Certain Disclosure Related to Debt, including Direct Borrowings and Direct Placements* and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*.

SINGLE AUDITS

We have conducted hundreds of federal, state, and local Single Audits and are knowledgeable of all requirements under OMB Uniform Guidance and the State of Florida Single Audit Act

To stay on top of changing audit requirements, our firm participates in various AICPA trainings and our team receives annual single audit training that involves all aspects of a single audit, including internal controls, compliance, financial reporting, the Data Collection Form, Yellow Book and audit effectiveness. A significant portion of this training also includes discussion about single audit quality and current topics discussed in the AICPA Audit Guides and Audit Risk Alerts.

We leverage our training and experiences across the Firm to benefit our clients through improved audit methodology and work programs. Furthermore, we proactively ensure all of our affected clients understand the impact of any new regulations on their organization.

Since we perform a substantial amount of single audits annually, our single audit working papers are routinely reviewed by federal and state agencies as well as peer reviewers. We have not had any findings regarding substandard work and, in fact, have had many positive comments about the excellent quality of our audit files.

With this experience, we are able to provide a robust amount of knowledge as it relates to the City and your engagement team has the necessary expertise to assist you with Federal and Florida single audits.

IT RISK AND ASSURANCE

Our IT Risk and Assurance Services team can assess your information risk management and operational effectiveness. We can then provide you with privacy, compliance and technology consulting solutions. Experienced professionals hold CISA, CISSP, CISM, CRISC, or CPA accreditations along with many years of experience in bringing unique solutions to your business and IT needs. This unique combination allows us to start with your business challenges and then tailor IT solutions to match your needs.

Our IT Risk and Assurance Services team helps clients achieve optimum results in their ability to manage IT risk, mitigate those risks, and improve performance with cost-effective solutions. Our goal is to deliver practical solutions to the problem of “digital insecurity”, which means helping to identify the most cost effective ways to address specific concerns regarding IT-related compliance and control issues relevant to your environment and needs. In addition, the IT Risk and Assurance Services team can design and implement ERP solutions that will integrate your operations more efficiently.

As a result of our robust expertise, Marcum was named a Best Firm for Technology by Accounting Today, an independent third party, in its review of accounting firms that are innovating the use of technology to build more responsive, profitable and sustainable practices.



ROBOTIC PROCESS AUTOMATION

At Marcum LLP, we understand that government entities are always looking to stay at the forefront of innovation. Technological advances are transforming concepts that seemed impossible just a few years ago into today's reality. Our goal as your trusted advisor is to provide you with the most cutting-edge resources available to streamline your work processes while delivering the best possible return on your investment.

Marcum's team of consulting and technology experts offer clients Robotic Process Automation "Bot" Services. These services have the capability to change the way our clients are conducting business by automating and in many cases eliminating manual processes that employees would be otherwise spending hours to complete. Utilizing Digital Workers can replace many tedious functions and tasks that are time consuming and often prone to human error, including data entry, periodic reporting and accounts payable invoicing. They can also be used to generate and distribute reports, process inbound leads, and retrieve data from the web. Currently Marcum has used Bots to help local governments address ADA compliance, as well as other repetitive functions.



INTERCONNECTED SERVICES

Our group provides interconnected professional services to help government entities achieve their operational, strategic and compliance goals. Our service offerings grew from government entities seeking our advice beyond audit and compliance and our drive to **do more** for these organizations like the City.

By providing a vast array of expertise and service lines to support our clients operations, our capacity and passion to serve and strengthen every aspect of our clients' operations remains unparalleled.



RESOURCES FOR OUR GOVERNMENT CLIENTS

Marcum is also committed to providing professional development programs to the entire South Florida community involved in the government sector. **For the past 26 years, Marcum has presented an annual Government Symposium, an 8-hour accounting and auditing seminar that focuses on current developments in government affairs, including accounting, legal and operational topics.** We encourage our clients and non-clients alike, to attend this technical (CPE) Symposium at no cost. During 2021, our 27th Annual Government Symposium is being hosted virtually, with the goal of returning to in person in 2022. Additionally, Marcum provides more than 80 virtual courses that can be attended live or at a later date. **All Marcum clients have access to this database at no cost.**



GFOA CERTIFICATE OF ACHIEVEMENT PROGRAM

Marcum assists clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. This program is recognized as the highest award in government financial reporting. The Certificate of Achievement has been awarded on all of the financial statements for participating clients, including first time submissions. Several members of the Marcum team are special reviewers for the GFOA Certificate of Achievement Program, including Moises D. Ariza who has been a Certificate Program reviewer since 2014.



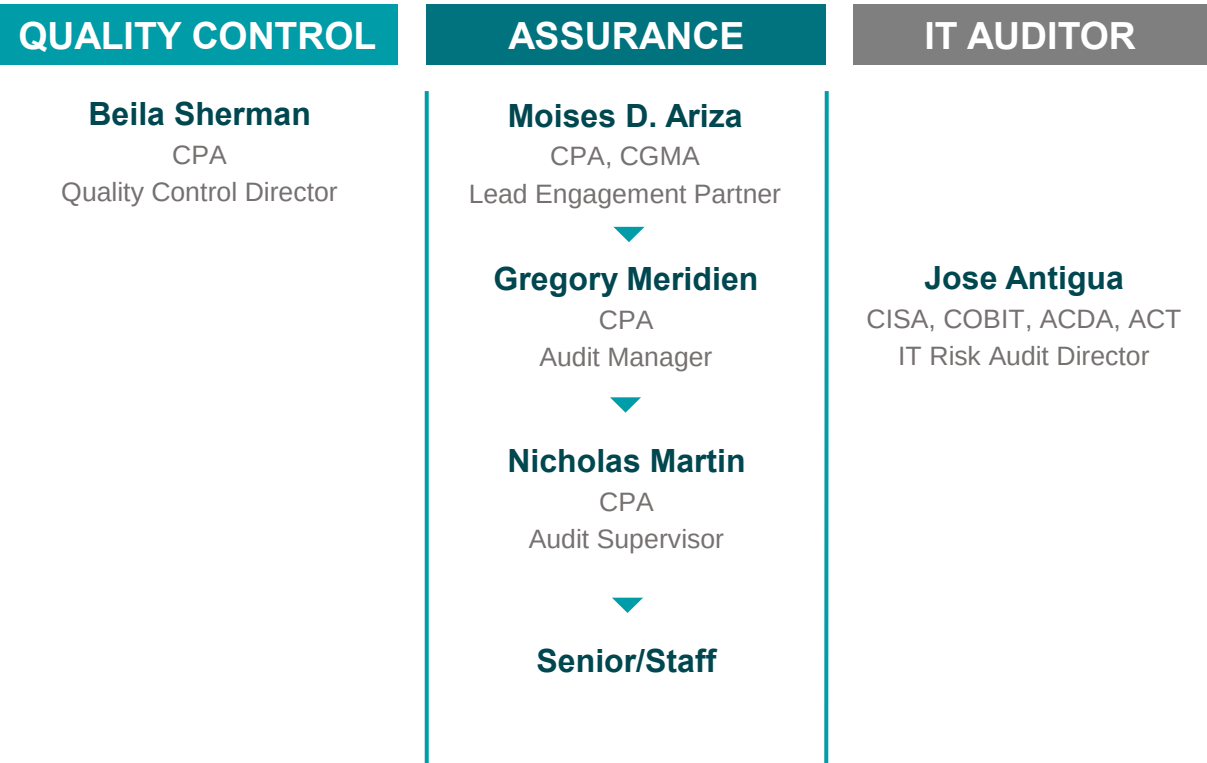
Marcum serves more than 250 government clients at a national level and 40 government clients in Florida. **One hundred (100) percent of our clients that apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting have received the certificate during our tenure as auditors.**

DEDICATED PROFESSIONALS FOR THE CITY

The team members proposed for the City have comprehensive industry knowledge and possess the critical regulatory, technical, and business process skills necessary to provide you with an effective and efficient audit. These professionals are well-versed in the complexities of governmental accounting, auditing, and financial reporting, including all GASB pronouncements, Federal and Florida Single Audit Acts, OMB Uniform Guidance, CRA operations, and State Laws and Rules of the Auditor General.

Moises D. Ariza, Beila Sherman, and Gregory Meridien are “key” team members. We anticipate key team members to remain consistent over the term of the engagement. However, we guarantee that for any staff changes, new staff will be comparable in experience and continuing education requirements. **Removal or replacement of key team members are subject to approval by the City.**

ENGAGEMENT TEAM STRUCTURE



MOISES D. ARIZA, CPA, CGMA**PARTNER** ► **ASSURANCE SERVICES**

305.995.9612 ► moises.ariza@marcumllp.com

Moises D. Ariza is a partner in the Firm's Assurance Division. He has more than twelve years of experience in the accounting profession providing accounting, assurance and advisory services to a wide range of clients. Much of his client base includes nonprofit organizations, local governments, employee benefit plans, manufacturing companies and retail entities.

In addition, Mr. Ariza has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

Mr. Ariza is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws, and the preparation and review of financial statements. He is a qualified peer reviewer and regularly performs peer reviews under the AICPA Peer Review Program.

Within the firm, Mr. Ariza develops in-house training seminars for the Firm's professional staff as well as continuing education programs for various outside organizations. Moises is an active team leader in the Firm's Employee Benefit Plan Group, Nonprofit Sector and Government Services Group.

Professional & Civic Affiliations

Chartered Global Management Accountant (CGMA)
 American Institute of Certified Public Accountants (AICPA)
 Florida Institute of Certified Public Accountants (FICPA)
 Government Finance Officers Association (GFOA)
 GFOA Special Review Committee, Active Member
 Association of Latin Professionals in Finance and Accounting, Member (ALPFA)
 Miami-Dade, Broward and Palm Beach County League of Cities, Associate Member
 South Florida Government Finance Officers Association, Associate Member
 Florida Government Finance Officer Association, Member (FGFOA)
 YMCA of South Florida, Finance Committee Member

Awards & Accolades

Top 20 Professionals Under 40, Brickell Magazine, 2021
 Young Horizons Award, Florida Institute of CPAs, 2021

Articles, Seminars & Presentations

Navigating through GASB No. 68, Published Article
 The Importance of Governmental Financials, FGFOA Conference
 GASB Statement No. 68, 2015 Marcum Governmental Symposium Government Auditing Standards and OMB Uniform Guidelines, Internal Training
 Risk Assessment and Audit Approach, Internal Training
 Related Party Transactions, Internal Training
 Employee Benefit Plans, Internal Training

CPE Hours (two years)

Government	145
Other (Accounting, Auditing, Technical and Behavioral)	<u>60</u>
Total	<u>205</u>

**PRACTICE FOCUS**

Financial Audits
 Federal & Florida Single Audits
 Financial Reporting
 Program-Specific Compliance Audits

INDUSTRY FOCUS

Local Governments
 Government Pension Plans
 ERISA Pension Plans
 Special Districts
 Nonprofits
 Wholesale & Retail Distributors
 Manufacturers

EDUCATION

Bachelors of Accounting –
 Florida International University

Masters of Accounting –
 St. Thomas University

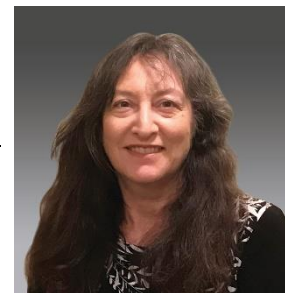
MOISES D. ARIZA ► CURRENT AND FORMER GOVERNMENT CLIENTS

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Broward County	2		✓	✓
Children's Services Council of Broward County	5	✓		
City of Boca Raton	7	✓	✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	5	✓	✓	✓
City of Florida City	10	✓	✓	✓
City of Hallandale Beach	5	✓	✓	✓
City of Hialeah	2	✓	✓	✓
City of Hialeah Gardens	1	✓		
City of Hollywood	5	✓	✓	✓
City of Homestead	12		✓	✓
City of Miramar	2	✓	✓	
City of North Miami	3	✓	✓	✓
City of North Miami Beach	3	✓	✓	✓
City of Palm Beach Gardens	5	✓		
City of Pompano Beach	5	✓	✓	✓
City of Sunrise	10		✓	
City of West Palm Beach	5	✓	✓	✓
East Central Regional Wastewater Treatment Facilities	1			
Indian Creek Village	2			
Florida Keys Aqueduct Authority	4	✓	✓	
Miami-Dade Water & Sewer Department	10	✓	✓	
Northern Palm Beach County Improvement District	5			
The Children's Service Council of Palm Beach County	1		✓	
The Children's Trust	6			
Town of Bay Harbor Islands	8	✓	✓	
Town of Cutler Bay	1			
Town of Palm Beach	1	✓	✓	
Town of Southwest Ranches	5		✓	
Town of Surfside	5	✓	✓	
Village of Key Biscayne	10	✓	✓	
Village of Palmetto Bay	1		✓	
Village of Tequesta	3	✓		

BEILA SHERMAN, CPA**DIRECTOR ► ASSURANCE SERVICES**

305.995.9600 x38032 ►

beila.sherman@marcumllp.com



Beila Sherman has more than 25 years of experience providing accounting, auditing and advisory services for a wide range of entities. As a Director in the Firm's Assurance division, her primary responsibilities include on-site supervision and review of audit engagements to ensure they are prepared in accordance with professional and Firm standards.

Ms. Sherman provides guidance to clients ranging from complex accounting issues to general business and accounting developments. She has significant experience in the evaluation of internal controls.

In addition, Ms. Sherman develops in-house training seminars for the Firm's professional staff as well as continuing education courses for various outside organizations, on current accounting and auditing matters. She is actively involved in the division's professional development activities.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
 Florida Institute of Certified Public Accountants (FICPA)
 Florida Institute of Certified Public Accountants - CIRA Section
 Government Finance Officers Association (GFOA)
 Canadian Institute of Chartered Accountants (CPA)
 South Florida Government Finance Officers Association,
 Associate Member (SFGFOA)
 Miami-Dade, Broward and Palm Beach Counties Leagues of Cities

Articles & Presentations

Internal CPE Training, Instructor
 "Governmental Accounting (GASB) and Government Auditing Standards",
 Internal Training
 "Federal and Florida Single Audits Acts", Internal Training
 Florida School of Government Finance Instructor
 FGFOA Presenter
 FASD Presenter

CPE Hours (two years)

Government	122
Other (Accounting, Auditing, Technical and Behavioral)	20
Total	<u>142</u>

PRACTICE FOCUS

Financial Audits
 Federal Single Audits
 Florida Single Audits
 Operational & Performance
 Reviews
 Agreed-Upon Procedures
 Attestation Services
 Advisory Services
 Peer Reviews

INDUSTRY FOCUS

Local Governments
 Nonprofit Organizations
 CIRA Organizations
 Wholesale & Retail Distributors
 Manufacturers
 Construction Companies
 Real Estate Companies

EDUCATION

Bachelor of Business
 Administration, Mount Saint
 Vincent University

BEILA SHERMAN ► CURRENT AND FORMER GOVERNMENT CLIENTS

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Bal Harbour Village	8	✓	✓	
Broward County	5		✓	✓
Children's Services Council of Broward County	5	✓		
City of Aventura	3			
City of Boca Raton	9	✓	✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	3	✓	✓	✓
City of Florida City	15	✓	✓	✓
City of Hallandale Beach	6	✓	✓	✓
City of Hialeah	6	✓	✓	✓
City of Hollywood	3	✓	✓	✓
City of Homestead	10		✓	✓
City of Marathon	5		✓	
City of Miami	4		✓	
City of Miami Springs	7	✓		
City of Miramar	8	✓	✓	
City of North Miami	15	✓	✓	✓
City of North Miami Beach	15	✓	✓	✓
City of Oakland Park	4			
City of Palm Beach Gardens	5	✓	✓	
City of Pembroke Pines	10	✓	✓	
City of Pompano Beach	3	✓	✓	✓
City of Sunny Isles Beach	5			
City of Sunrise	8		✓	
City of West Palm Beach	5	✓	✓	✓
Florida Keys Aqueduct Authority	7	✓	✓	
Miami-Dade Water & Sewer Department	12	✓	✓	
Miami Shores Village	8	✓		
Northern Palm Beach County Improvement District	9			
The Children's Trust	6	✓		
Town of Bay Harbor Islands	15	✓	✓	
Town of South Palm Beach	4			
Town of Surfside	8	✓	✓	
Village of Key Biscayne	15	✓	✓	
Village of Tequesta	5	✓		

JOSE L. ANTIGUA, CISA, CISM, CDPSE, ACDA, COBIT**DIRECTOR** ► **ADVISORY SERVICES**

305.995.9600 x38054 ► jose.antigua@marcumllp.com

José Antigua is a Director in the Firm's Risk Advisory Division. Mr. Antigua has nearly 15 years of experience working with Governance, Risk and Compliance (GRC) and Information Technology for clients in the financial, healthcare, IT services, government and retail industries. His experience includes IT infrastructure, e-mail systems, backup and networking. He has assisted with numerous audit engagements, developing and assessing IT risk over financial reporting, IT security, IT Governance, disaster recovery and information systems management.

He is an expert in the use of computerized audit techniques to access and analyze data to maximize audit efficiency. He has implemented numerous Continuous Audit (CA) and Continuous Control Monitoring (CCM) projects.

In addition, Mr. Antigua works with Marcum's teams to bridge the gap between financial audits and internal controls and information systems auditing. He executes GRC and GRC assurance engagements according to various frameworks, regulations and standards including SOX, HIPPA, NIST, SSAE 18, COBIT 5 and GDPR. He identifies process and control weaknesses, analyzes complex systems and works with clients to streamline operations within time and resource constraints. He also conducts IT Risk Assessments and IT Control Assessments in numerous vertical markets.

Professional & Civic Affiliations

Information Systems Auditing and Control Association (ISACA)
Institute of Internal Auditors (IIA)
Toastmasters International
FAIR Institute
International Association of Privacy Professionals (IAPP)

Designations & Accreditations

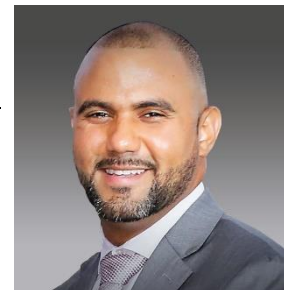
Certified Information Systems Auditor (CISA)
Certified Information Security Manager (CISM)
Certified Data Privacy Solutions Engineer (CDPSE)
Certified in Data Analytics (ACDA)
Certificate in IT Governance and Management with COBIT
Certified Microsoft Azure Fundamentals
Certificate in eGovernment

Articles, Seminars & Presentations

Controls to Mitigate Top IT Risks amidst COVID-19, 2020
Privacy and GDPR: who has my data, 2018
GDPR: from doubt to hope, 2018
Internal Auditor in the Digital Era, 2018
An Integral Approach to Cybersecurity, 2017
Privacy in Perspective: PII and PHI management, 2017
Business Intelligence for IT Risk Monitoring, 2017
Cybersecurity SEC requirements for Public Companies, 2016
Risk Management, an Integral Approach, 2015
Governance, Risk and Compliance (GRC) in practice, 2014
Internal Control Framework based on COSO 2013, 2014
Closing the gaps between COBIT 4.1 and COBIT 5, 2014
IT Audit for CISA exam preparation, 2014

CPE Hours (two years)

Information Technology related for a Certified
Information Systems Auditor, including
accounting, auditing, COSO, Technical and Behavioral
Total **158**

**PRACTICE FOCUS**

IT Audits
Application Reviews
Security Assessments
SOC 1, 2, 3
Internal Control & Risk
Management
CAAT (including CA and CCM)

INDUSTRY FOCUS

Local Governments
Nonprofit Organizations
Financial Services
Healthcare
IT Service
Retail

EDUCATION

Bachelors in Systems
Engineering, Instituto Tecnológico
de Santo Domingo (INTEC)

CITY OF OPA-LOCKA, FLORIDA

GREGORY MERIDIEN, CPA

MANAGER ► ASSURANCE SERVICES

305.995.9600 x38023 ► gregory.meridien@marcumllp.com

Gregory Meridien is a manager in the Firm's Assurance Division. He has approximately 7 years of experience providing accounting and auditing services for local governments, nonprofit organizations, and private businesses in a variety of industries, including construction and manufacturers.

Mr. Meridien has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

As the audit manager, Mr. Meridien shares in the responsibility for the planning and direction of the audit, developing audit programs, selecting and assigning personnel, and reviewing all phases of the audit. He will also maintain contact with the City's personnel, coordinate ongoing work, and advise management on the status of the engagement. As the manager, Mr. Meridien will also report to the audit partner.

Mr. Meridien is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws, along with the preparation of financial statements. He is client service driven and is always willing to assist with auditing and financial reporting issues, including but not limited to, implementation of new accounting pronouncements.

Partial Listing of Clients:

- City of Boca Raton
- City of Coconut Creek
- City of Deerfield Beach
- City of Hollywood
- City of Homestead
- City of Pompano Beach
- Florida Keys Aqueduct Authority
- Miami-Dade Water & Sewer Department
- Town of Bay Harbor Islands
- Town of Palm Beach
- Village of Key Biscayne
- Village of Tequesta

CPE Hours (two years)

Government	60
Other (Accounting, Auditing, Technical and Behavioral)	69
Total	<u>129</u>

**PRACTICE FOCUS**

Financial Audits
Federal Single Audits
Florida Single Audits
Program-Specific Compliance Audits

INDUSTRY FOCUS

Local Governments
Government Pension Plans
Defined Contribution Plans
Nonprofit Organizations
Construction
Manufacturers

EDUCATION

Bachelor's Degree,
Accounting,
Florida Atlantic University

NICHOLAS MARTIN, CPA**SUPERVISOR** ► **ASSURANCE SERVICES**

305.995.9629 ► nicholas.martin@marcumllp.com

Nicholas Martin is a supervisor in the Firm's Assurance Division. He has approximately six years of experience in the accounting profession providing accounting and auditing for local government and private enterprises across a variety of industries. He provides services to a wide range of clients within the aforementioned industries, including manufacturing, nonprofit (museums, charter schools, etc.), telecommunication and employee benefit plans.

In addition, Mr. Martin has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

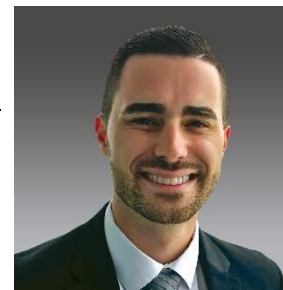
Mr. Martin is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws and the preparation and review of financial statements. He is client service driven and is always willing to assist clients with accounting, auditing and financial reporting issues, including but not limited to, implementation of new accounting pronouncements.

Partial Listing of Clients:

- City of Boca Raton
- City of Deerfield Beach
- City of Florida City
- City of Hollywood
- City of Homestead
- City of Pompano Beach
- City of Sunrise
- East Central Regional Wastewater Facilities Operation Board
- Florida Keys Aqueduct Authority
- Miami-Dade Water & Sewer Department
- Town of Palm Beach
- Town of Surfside
- Village of Palmetto Bay
- Village of Tequesta

CPE Hours (two years)

Government	82
Other (Accounting, Auditing, Technical and Behavioral)	<u>33</u>
Total	<u>115</u>

**PRACTICE FOCUS**

Financial Audits
Federal Single Audits
Florida Single Audits
Program-Specific Compliance Audits

INDUSTRY FOCUS

Local Governments
Nonprofit Organizations
Government Pension Plans
Special Districts
Wholesale & Retail Distributors
Manufacturers

EDUCATION

Master of Accounting,
Florida International University

Bachelors of Science, Accounting,
University of Florida

STAFF DEVELOPMENT

Having the best-qualified professionals requires a continuous investment in training and resources that improve and maintain competencies. As the guidelines and compliance requirements of our industry change frequently, we are proactive in keeping up with the changes in the profession and providing the necessary training for our staff. Technical training for all of our staff covers accounting, auditing, federal regulations, tax, employee benefits and computer systems. In addition to the standard technical training required to maintain our certifications, we include training on mentoring, interviewing, time management, coaching and more.

Our training initiatives help our professionals maintain the highest level of technical and business competencies that our clients have come to expect. Our team encourages and requires continuing education and training at all levels, and this steadfast commitment to our own personal and professional growth benefits our clients and us.

Every year, Marcum provides a minimum of 40 hours of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in government accounting, auditing and financial reporting, including Yellow book, single audit, IT audits and information systems and other accounting and auditing issues. In addition to the in-house training, our partners and professional staff attend various outside seminars/conferences.

Marcum affirms all members of the audit team meet or exceed the CPE requirements mandated by professional auditing standards (including *Government Auditing Standards*) and all CPAs assigned meet or exceed the CPE and ethics training mandated by the Florida State Board of Accountancy (including Florida Statutes, Chapter 11.45, information technology training).

ACTIVE PARTICIPATION ON BOARDS AND COMMITTEES

The partners, directors, and managers of the Firm are actively involved in recognized standard-setting organizations at the national, state and local level. These organizations include the Florida Government Finance Officers Association (FGFOA), Florida Association of Special Districts (FASD), and the Florida League of Cities (FLC).



Marcum is also a member of the AICPA Employee Benefit Plan Audit Quality Center (EBPAQC) and the AICPA's Governmental Audit Quality Center (GAQC). Our involvement in these organizations further demonstrates our commitment to the public sector and helps keep us on top of issues affecting government entities.

DESK REVIEWS AND DISCIPLINARY ACTION

There are no actions as a result of any federal or state desk reviews or field reviews to Marcum or its employees in the past three (3) years. There have not been any terminations, suspensions, censures, reprimands, probations, or similar actions against any member of Marcum LLP by the Florida State Board of Accountancy or any State agency in the past three (3) years.

QUALITY CONTROL AND PEER REVIEW

The quality of our professional practice is of utmost importance to the Firm, our clients, and to the users of our reports. As such, we maintain a quality control program that ensures our internal policies are met and professional standards are exceeded on all of our engagements. To ensure that the Firm's performance is in conformity with our stated standards and those issued by the AICPA, our quality control system encompasses the following:

- ▶ **Professional Development.** Marcum provides a minimum of 40 hours (five days) of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in accounting, auditing, financial reporting, and internal controls. In addition to the in-house training, our partners and professional staff attend various outside seminars.
- ▶ **Internal Inspections.** Annually the Firm selects a random sample of accounting, auditing, advisory and tax engagements and performs a review to ensure compliance with firm policies and professional standards.
- ▶ **Centralized Financial Statement Review Process.** The quality control department performs a review of our audit binders and financial statements prior to the release of the finished product. Their involvement includes participation in engagement planning to approve the audit approach, review of high risk and complex areas throughout fieldwork and a review of the financial statements and related information. Their involvement in the planning and fieldwork stages helps eliminate any last minute surprises and assures the high level of quality we demand from our professionals is maintained.
- ▶ **PCAOB Inspections.** Marcum is registered with the Public Company Accounting Oversight Board (PCAOB) and is required to undergo annual inspections due to our large SEC practice. The PCAOB inspects our work on public company filings. And the inspection is even more rigorous than the peer review process. The PCAOB reports are publicly available.
- ▶ **Peer Review.** The Firm participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. The Firm has consistently received clean opinions (rating of "Pass") on the quality of the Firm's audit practice. This is the highest level of achievement and recognition in the peer review program. **Please refer to Appendix A for a copy of our most recent peer review report which include our government engagements.**

TAB 6: SCHEDULE

Marcum is committed to completing the audit procedure within the below timeframe or within any other schedule requested by the City. Marcum having a complete government service team of 46 locally based individuals and more than 2,500 associates nationwide allows us to meet or exceed client deadlines. Each of the following will be completed as stipulated by the RFP.

We are available to start immediately. As early as a day following award of contract and anticipate a total of 90 days for the entire 2020 engagement to be complete. If we start on January 1, 2021, project completion will be March 31, 2022.

TASK	TIMING
Commencement of services	Immediately. The audit team proposed is available a day following award of contract.
Completion of detailed plan and a list of all schedules to be prepared by the City	2020 audit: Within 15 days of a signed contract or earlier 2021 audit: Within 15 days of releasing 2020 audit Succeeding audits: By July 31 of that year
Commence fieldwork	2020 audit: Immediately following presentation of audit plan Succeeding audits: Sufficiently before year end to ensure reporting deadlines are met
Progress Conferences	As scheduled, bi-monthly during engagement.
Final audit report and management letter	2020 audit: No later than March 31, 2022 2021 audit: No later than June 15, 2022 Succeeding audits: No later than March 31 of that year
Be available for meetings and presentations with the City Commission	As requested. As noted throughout, the entire Marcum team is Miami based.

TAB 7: PRICING OF SERVICES (COST PROPOSAL)**1. Cost Proposal**

Fiscal Year 2021	Hours	Total
TOTAL CITY F/S AUDIT (per fiscal year)	395	\$39,995

2. Rates for Additional Professional Services

If it should become necessary for the City to request the auditor to render any additional services to either supplement the services requested in this Request for Proposal or to perform additional work as a result of the specific recommendations, the hourly rates shown on the following page would be used. Such additional work shall be performed only upon a written agreement between the City and the firm.

3. Manner of Payment

Progress invoices for hours of work completed will be provided to the City on a monthly basis.



RFP NO: 21-1115200
PRICE PROPOSAL FORM

INDEPENDENT AUDITING SERVICES

PROPONENT understands and agrees that the Contract Price is the lump sum to furnish and install all of the Work complete in place. Vendor's price will not be adjusted unless the CITY changes the scope of the Project after the Contract Date.

As such, the Vendor shall furnish all labor, materials, equipment, tools, superintendence and services necessary to provide a complete, in place Project for the Proposed Price of:

LUMP SUM PRICE: \$ 39,995 (PER FISCAL YEAR)

Additional Services - It is anticipated that the Proposer would use staff with a variety of skill and experience levels in providing any additional services contemplated in the RFP. Therefore, firms shall provide a comprehensive hourly rate for each type of staff, using the generic guide below. The firm may propose a separate schedule for each type of additional service offered by the Proposer. It is expected that the City would authorize additional services on an individual basis. The City would jointly determine with the Firm a not-to-exceed price for each project, using the contractually established rates.

ILLUSTRATIVE GUIDE FOR PROPOSING HOURLY PRICE FOR ADDITIONAL SERVICES				
LEVEL	EXPERIENCE	HOURLY BILLING RATE	QUALIFICATIONS	RESPONSIBILITIES/SPECIALTY
Paraprofessional	(A)	\$ 85	(A)	(A)
Junior		\$125		
Senior		\$195		
Manager		\$255		
Partner		\$320		
Specialists (I.T. Director)	↓	\$255	↓	↓

(A) See Tab 5 - Experience and Qualifications in Proposal

SUBMITTED
 THIS 15th DAY OF November 2021.

BID SUBMITTED BY:

Marcum LLP 305.995.9600 ext. 39612
 Company Telephone Number

Moises D. Ariza

Name of Person Authorized to Submit
Bid



Signature

Partner

Title

305.995.9601

Fax Number

Moises.Ariza@Marcumllp.com

Email Address

TAB 8: REFERENCES

EXPERIENCE WITH OTHER GOVERNMENT ENTITIES

The following represents several engagements similar to the engagement described in the RFP performed in the last three (3) years by Marcum LLP. Marcum served as the prime auditor for all of the below clients.

1. Village of Palmetto Bay

9705 E. Hibiscus Street, Palmetto Bay, FL 33157
Desmond Chin, Finance Director,
dchin@palmettobay-fl.gov

Services: Financial Audit, Single Audit, GOB Compliance

Term: September 30, 2020 to Current

Total Hours: 400

Audit Contract Fee: \$63,650 per year

2. Village of Key Biscayne

88 West McIntyre Street, Key Biscayne, FL 33149
Benjamin L. Nussbaum, Finance Director,
305-365-8919

Services: Financial Audit, Single Audit, and Pension Audit

Term: September 30, 2009 to Current

Total Hours: 400

Audit Contract Fee: \$63,000 per year

3. City of Homestead and CRA

100 Civic Court, Homestead, FL 33030
Carlos Perez, Finance Director,
cperez@cityofhomestead.com
305-224-4543

Services: Financial Audit, Single Audit, GOB Audit, The Children's Trust Audit

Term: September 30, 2009 to Current

Total Hours: 1,300

Audit Contract Fee: \$133,960 per year

4. Miami-Dade Water & Sewer Department (Miami-Dade County)

3071 SW 38th Ave, Room 440-10, Miami, FL 33146
Josephine Barrios, Controller,
josephine.barrios@miamidade.gov

786-552-8935

Services: Financial Audit and Single Audit

Term: September 30, 2007 to Current

Total Hours: 1,200

Audit Contract Fee: \$175,000 per year

5. City of Deerfield Beach and CRA

150 NE 2nd Avenue, Deerfield Beach, FL 33441
Stephanie Tinsley, Finance Director,
stinsley@deerfield-beach.com
954-420-5571

Services: Financial Audit, Single Audit, Pension Audit

Term: September 30, 2015 to Current

Total Hours: 1,000

Audit Contract Fee: \$132,500 per year

6. Town of Surfside

9293 Harding Ave., Surfside, FL 33154
Jason D. Greene, Finance Director,
305-861-4863 ext. 225

Services: Financial Audit and Pension Audit

Term: September 30, 2009 to Current

Total Hours: 500

Audit Contract Fee: \$70,000 per year

LIST OF CURRENT GOVERNMENT CLIENTS

1.) Miami-Dade County

- | | |
|---|---|
| ▶ City of Florida City | ▶ North Miami Police Pension Plan |
| ▶ City of Florida City CRA | ▶ North Miami Special Police Officers' Fund |
| ▶ City of Homestead | ▶ The Children's Trust of Miami-Dade County |
| ▶ City of Homestead CRA | ▶ Town of Bay Harbor Islands |
| ▶ City of Miami Firefighters & Police Officers Retirement Trust | ▶ Town of Bay Harbor Islands ERS |
| ▶ Clair T. Singerman Employees' Retirement System | ▶ Town of Surfside |
| ▶ Miami-Dade County Water & Sewer Department | ▶ Town of Surfside Employees' Retirement Plan |
| ▶ Miami Police Relief and Pension Fund | ▶ Village of Key Biscayne |
| ▶ Museum of Contemporary Art, Inc. | ▶ Village of Palmetto Bay |

2.) Broward County

- | | |
|---|---|
| ▶ City of Deerfield Beach | ▶ City of Hollywood GERS |
| ▶ City of Deerfield Beach CRA | ▶ City of Pompano Beach |
| ▶ City of Fort Lauderdale Police and Firefighters Retirement System | ▶ City of Pompano Beach CRA |
| ▶ City of Hollywood | ▶ City of Pompano Beach Police and Firefighters Retirement System |
| ▶ City of Hollywood CRA | ▶ City of Sunrise |

3.) Palm Beach County:

- | | |
|--|--|
| ▶ City of Boca Raton | ▶ Healthy Start Coalition of Palm Beach County |
| ▶ City of Boca Raton CRA | ▶ Northern Palm Beach County Improvement District |
| ▶ City of Boca Raton ERP | ▶ The Children's Services Council of Palm Beach County |
| ▶ City of Boca Raton GERS | ▶ Town of Palm Beach |
| ▶ City of Boca Raton Police and Firefighters Retirement System | ▶ Town of Palm Beach Retirement System |
| ▶ City of Palm Beach Gardens | ▶ Village of Tequesta |
| ▶ East Central Regional Wastewater Treatment Facilities Operations Board | |

4.) Monroe County:

- | |
|-----------------------------------|
| ▶ Florida Keys Aqueduct Authority |
|-----------------------------------|

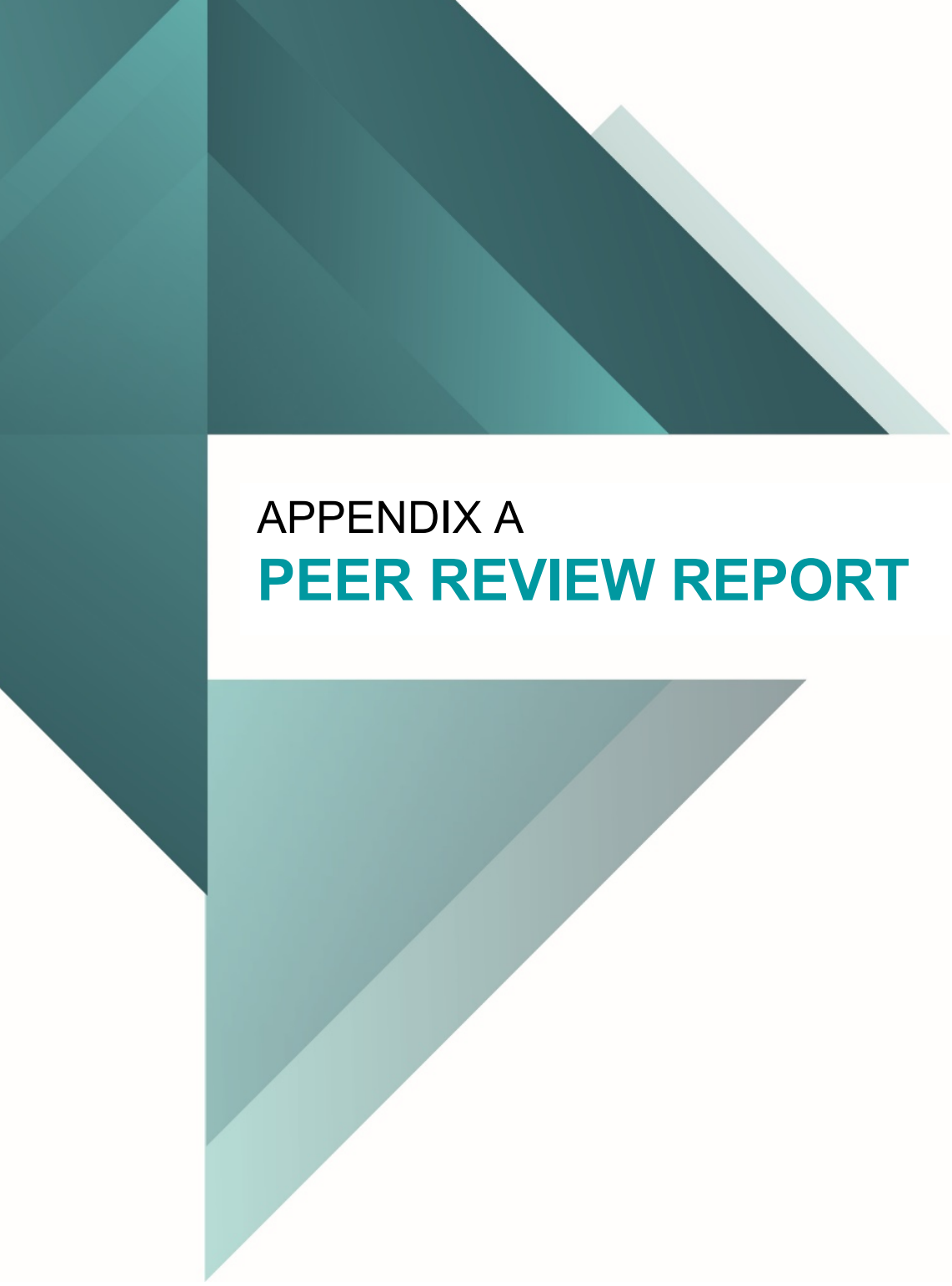
GOVERNMENT PENSION PLAN EXPERIENCE (PARTIAL LIST)

Below is a partial list of Florida government benefit pension plan engagements for which the Firm has provided auditing services.

GOVERNMENT PENSION PLAN EXPERIENCE	YEARS SERVED	INVESTMENT ASSETS (APPROX.)
Bal Harbor Village Police Pension Trust	14	\$25 M
City of Boca Raton Executive Employees Retirement Plan	11	\$48 M
City of Boca Raton General Employees' Pension Plan	11	\$191 M
City of Boca Raton Police and Firefighters' Retirement System	11	\$400 M
City of Florida City Police Pension Plan	22	\$9 M
City of Fort Lauderdale General Employees' Retirement System	7	\$690 M
City of Fort Lauderdale Police and Firefighters' Retirement System	12	\$964 M
City of Hallandale Beach General Employees Retirement System	5	\$64 M
City of Hialeah General Employees Retirement System	5	\$685 M
City of Hollywood Florida Employees' Retirement Fund	4	\$332 M
City of Miami Firefighters' and Police Officers' Retirement Trust	1	\$1.5 Billion
City of Miami Springs General Employees' Retirement System	8	\$22 M
City of Miami Springs Police and Firefighters' Retirement System	8	\$32 M
City of North Miami Special Police Officers' Retirement Pension Fund	1	\$3.5 M
City of Palm Beach Garden General Employees Pension	7	\$4 M
City of Pompano Beach Police and Firefighters' Retirement System	8	\$258 M
City of Tampa Police and Fire Pension Fund	1	\$2.4 Billion
Clair T. Singerman Retirement Plan (City of North Miami)	15	\$130 M
Miami Beach Employees' Retirement Plan	6	\$660 M
Miami Police Relief and Pension Fund	1	\$70 M
North Miami Police Pension	15	\$79 M
Town of Bay Harbor Islands Employees' Retirement System	15	\$21 M
Town of Palm Beach Retirement System	7	\$230 M
Village of Key Biscayne Employee Retirement System	25	\$43 M
Village of Tequesta Employees Retirement System	11	\$23 M

TAB 9: ADDITIONAL FORMS

All required forms are provided in **Appendix C** of the proposal.



APPENDIX A

PEER REVIEW REPORT

Report on the Firm's System of Quality Control

To the Partners of
Marcum LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Marcum, LLP (the "firm"), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, audits of broker-dealers, and examinations of service organizations [SOC 1 and 2 engagements].

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Marcum, LLP, applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Marcum, LLP has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
October 16, 2020



APPENDIX B **LICENSES**

Licensee Details

Licensee Information

Name: **MARCUM LLP (Primary Name)**
 Main Address: **10 MELVILLE PARK ROAD
 MELVILLE New York 11747**

License Mailing:

LicenseLocation: **7384 HAVILAND CIRCLE
 BOYNTON BEACH FL 33437**

County: **PALM BEACH**

License Information

License Type: **FIRM**
 Rank: **CPA Firms**
 License Number: **AD63249**
 Status: **Current**
 Licensure Date: **02/14/2003**
 Expires: **12/31/2021**

Special Qualifications	Qualification Effective
Corporation	07/30/2009

Alternate Names

[View Related License Information](#)

[View License Complaint](#)

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

The State of Florida is an AA/EEO employer. [Copyright 2007-2010 State of Florida. Privacy Statement](#)

Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. *Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee.

However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public.

2020 LIMITED LIABILITY PARTNERSHIP REINSTATEMENT
\$25 REINSTATEMENT FEE + \$25 FILING FEE FOR EACH CALENDAR YEAR

SECRETARY OF STATE



FLORIDA DEPARTMENT OF STATE
DIVISION OF CORPORATIONS

REGISTRATION # LLP090003311

1. Name and Mailing Address

MARCUM LLP

ONE S.E. THIRD AVE.
11TH FLOOR
MIAMI, FL 33131 US

If above mailing address is incorrect in any way, line through incorrect information and enter correction in Block 2.

3. Principal Place of Business Address

ONE S.E. THIRD AVE.
11TH FLOOR
MIAMI, FL 33131 US

5. Federal Employee Identification Number

11-1986323

Applied For

Not Applicable

7. Name and Address of Registered Agent

CORPORATION SERVICE COMPANY
1201 HAYS STREET
TALLAHASSEE, FL 32301

FILED

2021 JAN -4 PM 2:22

LLP #

19,20 + 21

LLP2100000071-4

01/05/21--01019--030 ***75.00

CR2E029 (2/10)

2. New Mailing Address, if Applicable:

Suite, Apt #, etc.

City

State

Zip Code

4. New Principal Office Address, if Applicable:

Suite, Apt #, etc.

City

State

Zip Code

6. Certificate of Status Desired:

☐ \$8.75 Additional Fee Required

8. New Name and/or Address of Registered Agent:

Name

Street Address (P.O. Box Number is Not Acceptable)

FL

City

Zip Code

9. New Registered Agent's Signature, If Changed

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

B McKNIGHT

JAN 04 2021

SIGNATURE: _____

SIGNATURE, TYPED OR PRINTED NAME OF REGISTERED AGENT AND TITLE IF APPLICABLE.

Date

10. General Partner's Signature (REQUIRED)

The execution of this report as a partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

SIGNATURE: _____

SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING PARTNER.

Date

Daytime Phone #

E-mail Address: _____

RONALD STORCH
RONALD.STORCH@MARCUMLLP.COM

(To be used for future annual report notifications)

001483

Local Business Tax Receipt

Miami-Dade County, State of Florida

-THIS IS NOT A BILL - DO NOT PAY

LBT

3319563

BUSINESS NAME/LOCATION

MARCUM LLP
1 SE 3RD AVE STE 1100
MIAMI FL 33131

RECEIPT NO.

RENEWAL
3458270



EXPIRES

SEPTEMBER 30, 2022

Must be displayed at place of business
Pursuant to County Code
Chapter 8A - Art. 9 & 10

OWNER

MARCUM LLP

SEC. TYPE OF BUSINESS

212 P.A./CORP/PARTNERSHIP/FIRM

**PAYMENT RECEIVED
BY TAX COLLECTOR**

\$346.50 08/09/2021
FPPU08-21-010043

Employee(s) 77

This Local Business Tax Receipt only confirms payment of the Local Business Tax. The Receipt is not a license, permit, or a certification of the holder's qualifications, to do business. Holder must comply with any governmental or nongovernmental regulatory laws and requirements which apply to the business.

The RECEIPT NO. above must be displayed on all commercial vehicles - Miami-Dade Code Sec 8a-276.

For more information, visit www.miamidade.gov/taxcollector



Department of Finance
Online Payments

Receipt

Your Reference Number:
2021214001-444
08/02/2021 2:24:34 PM
Web_user

*Miami Office
City of Miami*

TRANSACTIONS

If you have a Customer Number, please click here
2021214001-444-1

CUSTOMER #: 122667
AR Payment

\$1,060.00

- Business TX

INVOICE #: 9419381
BALANCE DUE: 360.50
AR Payment

\$360.50

*- Certificate of
use*

INVOICE #: 9442365
BALANCE DUE: 699.50

\$699.50

TOTAL AMOUNT:
\$1,060.00

PAYMENT

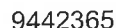
American Express Credit Sale

\$1,060.00

CARD NUMBER: *****3188
LAST NAME: Balter



CE2021214001-444



Send Payment To:
PO Box 71234
Charlotte NC 28272-1234

Page 1 of 2

Business Tax Receipt - Regular

INVOICE DATE 01-JUL-21	INVOICE NUMBER 9442365	LIEN NUMBER	NEW CHARGES PAST DUE AFTER 30-SEP-21	FOLIO NUMBER 01-0112-000-3001	DOCUMENT NUMBER	
DESCRIPTION					BILLING UNITS	TRANSACTION AMOUNT
M015 - ACCOUNTING P.A.,CORP.,CO.,FIRM - MARCUM LLP					1	116.00
M015 - ACCOUNTANT CERTIFIED PUBLIC (CPA). - MARC N BRESLOW CPA PA					1	116.00
M015 - ACCOUNTANT CERTIFIED PUBLIC (CPA). - MICHAEL HARRISON NOVAK CPA					1	116.00
M015 - ACCOUNTANT CERTIFIED PUBLIC (CPA). - MICHELE CINDY LIPSON					1	116.00
M015 - ACCOUNTANT CERTIFIED PUBLIC (CPA). - DAVID S APPEL					1	116.00
M015 - ACCOUNTANT CERTIFIED PUBLIC (CPA). - MICHAEL D FUTTERMAN					1	116.00
SC01 - SERVICE CHARGE					1	3.50
For online payments, visit: http://miamigov.com/pay						
Please submit all required documentation (e.g. license, registration) if applicable to:						
City of Miami Attn.: Code Compliance Department 444 S.W. 2 Ave, 7th Floor Miami, Florida 33130 (305) 416-2087 -or- Email to: codecompliance@miamigov.com						
The activities of the business for this BTR are limited only to those for which the BTR and/or CU have been issued. Failure to comply may result in fines, penalties, and/or revocation. Pursuant to Florida Statute 205.194, all required documentation, including State of Florida business license, must accompany the renewal payment for a BTR to be issued. BTRs that are not renewed when due and payable are delinquent and subject to a delinquency penalty of 10% for the month of October, plus an additional 5% penalty for each subsequent month thereafter, not to exceed 25%. To avoid late fees, payment must be RECEIVED on or before the due date. Any BTR not paid within 150 days after the initial notice, and who doesn't obtain the required BTR is subject to civil actions, and penalties, and other costs, actions, and a penalty of \$150 - City Code 31.39(c). If this business is no longer operating, please notify the Customer Service Section in writing. City of Miami Attn: Customer Service 444 S.W. 2 Ave., 6th Floor Miami, Florida 33130						
SERVICE/PROPERTY ADDRESS 1 SE 3 AV 1100		CUSTOMER NUMBER 122667		LEGACY REFERENCE 114139-1222832		TOTAL AMOUNT DUE
						Continued

SEE REVERSE SIDE FOR BILLING INQUIRES

↓ DETACH HERE AND PLEASE RETURN THE BOTTOM PORTION WITH YOUR PAYMENT - RETAIN TOP PORTION AS YOUR RECEIPT ↓

City Of Miami

FINANCE DEPARTMENT, 444 SW 2nd Avenue, Miami, FL 33130

CUSTOMER NUMBER 122667	INVOICE NUMBER 9442365	TOTAL AMOUNT DUE \$699.50
SERVICE/PROPERTY ADDRESS 1 SE 3 AV 1100		NEW CHARGES PAST DUE AFTER 30-SEP-21

☐ MAILING ADDRESS CHANGE

PAYMENT AMOUNT ENCLOSED

\$						.	
----	--	--	--	--	--	---	--

MARCUM LLP
1 SE 3RD AVE SUITE 1100
MIAMI FL 33131



9442365

DO NOT WRITE BELOW THIS LINE



1. Do NOT send cash. Make Check payable to: City of Miami and send to the address above.
2. Restrictive endorsements will NOT be honored.
3. Include account number on face of check or money order.
4. Please make mailing address changes to the right and mail your payment with such changes to :
City of Miami - Customer Services,
444 SW 2nd Ave,
Miami, FL 33130.

←
DETACH
BEFORE MAILING
←

00122667 1 09442365 9 0000069950 1 3



Ron DeSantis, Governor

Halsey Beshears, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

ARIZA, MOISES DAVID

LICENSE NUMBER: AC45440

EXPIRATION DATE: DECEMBER 31, 2021

Always verify licenses online at MyFloridaLicense.com



Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.



Ron DeSantis, Governor

Halsey Beshears, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

SHERMAN, BEILA

LICENSE NUMBER: AC0032647

EXPIRATION DATE: DECEMBER 31, 2022

Always verify licenses online at MyFloridaLicense.com



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CERTIFIED INFORMATION SYSTEMS AUDITOR®

ISACA hereby certifies that

JOSE LUIS ANTIGUA DIAZ

has successfully met all requirements and is qualified as a Certified Information Systems Auditor;
in witness whereof, we have subscribed our signatures to this certificate.

Requirements include prerequisite professional experience; adherence to the ISACA Code of Professional Ethics and the CISA continuing professional education policy; and passage of the CISA exam.

23 July 2013

Date of Certification

31 January 2017

Expiration Date

13109807

Certificate Number

Robert E. Street

International President of ISACA and ITGI

Bernie B. B. B.

Chair, CISA Certification Committee





MASHAV
Center for International Cooperation
The A. Ofri International
Training Center



STATE OF ISRAEL
Ministry of Foreign Affairs
(MFA)



Ministry of Finance
Accountant General Department
General Reform Program

Certificate

WE CERTIFY THAT Jose Antigua

**PARTICIPATED IN THE INTERNATIONAL SEMINAR ON
E-Government in Practice
HELD AT THE "A. OFRI" INTERNATIONAL TRAINING CENTER,
JERUSALEM, June 15 -25, 2009**

Haim Divon
Deputy Director General
Director MASHAV
Ministry of Foreign Affairs

Yudit Rosenthal
Director of the Center
The A. Ofri International Center

Boaz Dolev
Director e-gov Department
Ministry of Finance



Ron DeSantis, Governor

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STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

MERIDIEN, GREGORY PAUL

LICENSE NUMBER: AC53675

EXPIRATION DATE: DECEMBER 31, 2021

Always verify licenses online at MyFloridaLicense.com



Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

CPAVerify Individual Report Results

NAME: NICHOLAS LINO MARTIN
 STATE OF LICENSE: FL
 LAST UPDATED: 2020-06-04

	Business	Mail
Address:	MARTIN, NICHOLAS LINO NORTH BAY VILLAGE, FL, US	NORTH BAY VILLAGE, FL, US
License/Permit/Certificate Number:	AC50617	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:	EXAM	
Basis for License Details:	Initial license applications are only available for applicants that have passed all sections of the Uniform CPA Examination in Florida.	
Issue Date:	2016-11-08	
Expiration Date:	2021-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:		

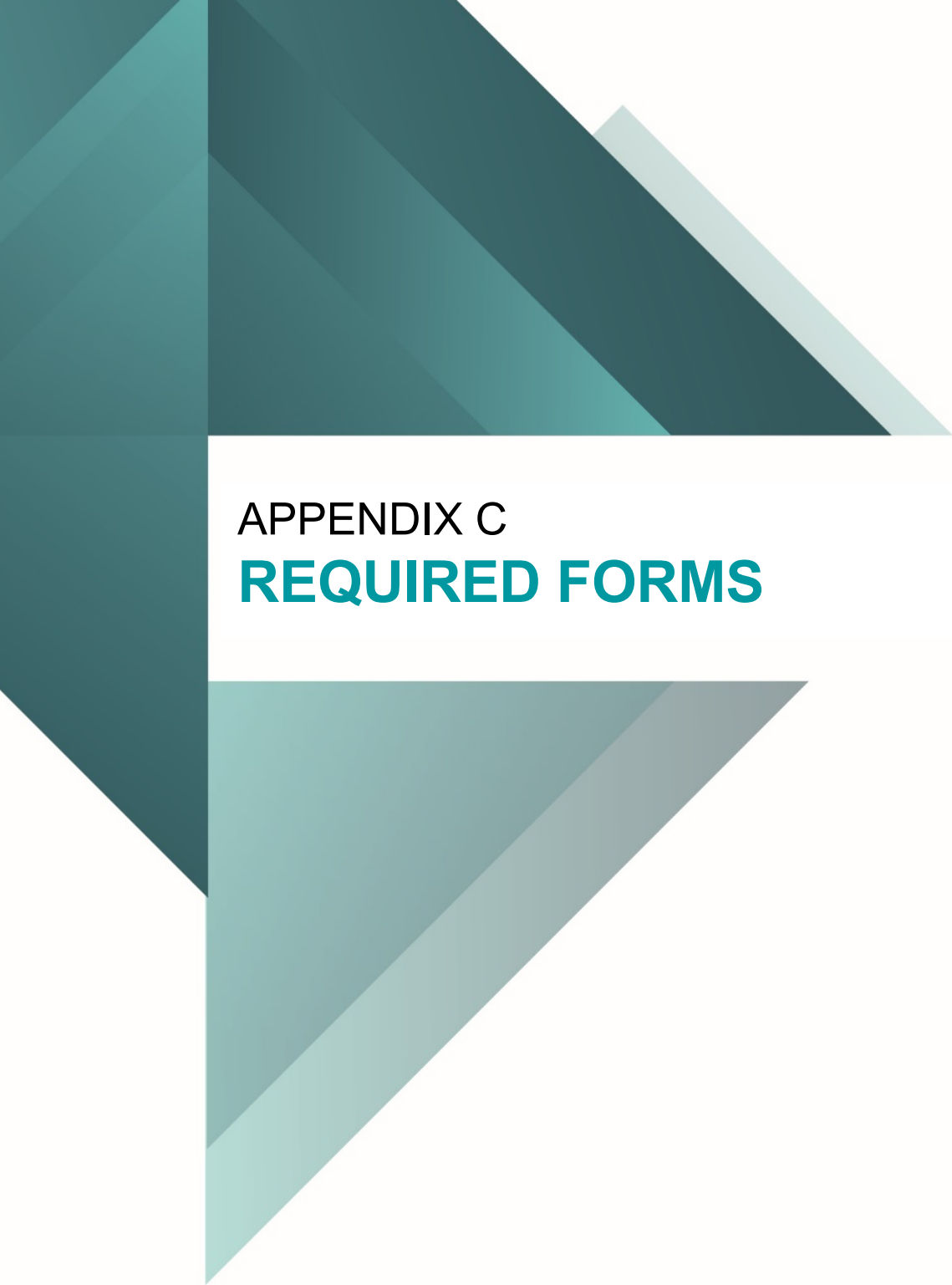
Contact the Board for official verification of information.

State Board Contact Information:	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607 Phone: (850) 487-1395 Website: http://www.myfloridalicense.com/DBPR/certified-public-accounting/ Licensee Lookup: https://www.myfloridalicense.com/wl11.asp?mode=0&SID=
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Details of Enforcement, Non-Compliance or Disciplinary Actions:

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
3. If "State Does Not Provide This Type of Data At This Site" is displayed then CPAVerify is not currently receiving enforcement, non-compliance or disciplinary action data for licensees in this state. Some states are limited to sharing this type of data with third party websites due to privacy laws or policies, but most State Boards offer this information on their official State Board websites.
4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by participating states. Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAVerify website. Please refer to the Participating States tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of interest is not participating, you may refer to the "Contact Boards" tab where a link to every Boards' website and therefore individual license lookup tool is available.



APPENDIX C

REQUIRED FORMS



RFP NO. 21-1115200

INDEPENDENT AUDITING SERVICES

PROPOSER QUALIFICATIONS

The Proposer, as a result of this proposal, MUST hold a County and/or Municipal Contractor's Occupational License in the area of their fixed business location. The following information MUST be completed and submitted with the proposal to be considered:

1. Legal Name and Address:

Name: Marcum LLP

Address: One Southeast Third Avenue, Suite 1100

City, State, Zip: Miami, FL 33131 Phone/Fax: 305.995.9600 ext. 39612

2. Check One: Corporation () Partnership (x) Individual ()

3. If Corporation, state:

Date of Incorporation: _____ State in which Incorporated: _____

4. If an out-of-state Corporation, currently authorized to do business in Florida, give date of such authorization: _____

5. Name and Title of Principal Officers

Date Elected:

N/A - Marcum is a Limited Liability Partnership. A listing of all Partners is available
at www.marcumllp.com/people

6. The length of time in business: 70+ years

7. The length of time (continuous) in business as a service organization in Florida:
12 years

8. Provide a list of at least three commercial or government references that the bidder has supplied service/commodities meeting the requirements of the City of Opa-locka specification, during the last thirty-six months. **See Tab 8 - References of Proposal**

9. A copy of County and/or Municipal Occupational License(s) **See Appendix B - Licenses**

Note: Information requested herein and submitted by the proposers will be analyzed by the City of Opa-locka and will be a factor considered in awarding any resulting contract. The purpose is to insure that the Contractors, in the sole opinion of the City of Opa-locka, can sufficiently and efficiently perform all the required services in a timely and satisfactory manner as will be required by the subject contract. If there are any terms and/or conditions that are in conflict, the most stringent requirement shall apply.



CITY OF OPA-LOCKA

CERTIFICATION REGARDING DEBARMENT, SUSPENSION PROPOSED DEBARMENT AND OTHER MATTERS OF RESPONSIBILITY

1. The Proposer certifies, to the best of its knowledge and belief, that the Proposer and/or any of its Principals:

A. Are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any Federal agency.

B. Have not, within a three-year period preceding this offer, been convicted of or had a civil judgment rendered against them for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, state, or local) contract or subcontract; violation of Federal or state antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property; and

C. Are not presently indicted for, or otherwise criminally or civilly charged by a governmental entity with, commission of any of the offenses enumerated in paragraph 1-B of this provision.

2. The Proposer has not, within a three-year period preceding this offer, had one or more contracts terminated for default by any City, State or Federal agency.

A. "Principals," for the purposes of this certification, means officers; directors; owners; partners; and, persons having primary management or supervisory responsibilities within a business entity (e.g., partner or principal). This Certification Concerns a Matter Within the Jurisdiction of an Agency of the United States and the Making of a False, Fictitious, or Fraudulent Certification May Render the Maker Subject to Prosecution Under Section 1001, Title 18, United States Code.

B. The Proposer shall provide immediate written notice to the Contracting Officer if, at any time prior to contract award, the Proposer learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

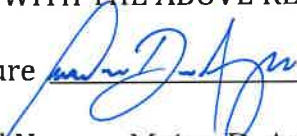
C. A certification that any of the items in paragraph (a) of this provision exists will not necessarily result in withholding of an award under this solicitation. However, the certification will be considered in connection with a determination of the Proposer's responsibility. Failure of the Proposer to furnish a certification or provide such additional information as requested by the Contracting Officer may render the Proposer non-responsive.

D. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render, in good faith, the certification required by paragraph (a) of this provision. The knowledge and information of a Proposer is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

E. The certification in paragraph (a) of this provision is a material representation of fact upon which reliance was placed when making award. If it is later determined that the Proposer knowingly rendered an erroneous certification, in addition to other remedies available to the Government, the Contracting Officer may terminate the contract resulting from this solicitation for default.

AS THE PERSON AUTHORIZED TO SIGN THE STATEMENT, I CERTIFY THAT THIS FIRM COMPLIES FULLY WITH THE ABOVE REQUIREMENTS.

Signature



Printed Name Moises D. Ariza



**CITY OF OPA-LOCKA
RFP NO. 21-1115200**

DRUG-FREE WORKPLACE CERTIFICATION FORM

Whenever two (2) or more bids/proposals, which are equal with respect to price, quality, and service, are received by the CITY OF OPA-LOCKA for the procurement of commodities or contractual services, a bid/proposal received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of controlled substances is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in number (1).
4. In the statement specified in number (1), notify the employees that as a condition for working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction on or plea of guilty or no contest to any violation of Chapter 893, Florida Statutes or of any controlled substance law of the United States or any singular state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of Section 287.087, Florida Statutes.

This Certification is submitted by Moises D. Ariza the
(Name)
Partner of Marcum LLP
(Title/Position) (Company)

who does hereby certify that said Company has implemented a drug-free workplace program, which meets the requirements of Section 287.087, Florida Statutes, which are identified in numbers (1) through (6) above.

November 15, 2021
Date


Signature



**CITY OF OPA-LOCKA
NON-COLLUSION AFFIDAVIT**

STATE OF FLORIDA - COUNTY OF MIAMI DADE

Moises D. Ariza being first duly sworn, deposes and says that:

- (1) He/She/They is/are the Partner
(Owner, Partner, Officer, Representative or Agent) of
Marcum LLP the PROPONENT that has submitted the attached proposal;
- (2) He/She/They is/are fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;
- (3) Such Proposal is genuine and is not a collusive or sham Proposal;
- (4) Neither the said PROPONENT nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other PROPONENT, firm, or person to submit a collusive or sham Proposal in connection with the Work for which the attached Proposal has been submitted; or to refrain from Proposing in connection with such Work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with any PROPONENT, firm, or person to fix any overhead, profit, or cost elements of the Proposal or of any other PROPONENT, or to fix any overhead, profit, or cost elements of the Proposed Price or the Proposed Price of any other PROPONENT, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed Work;
- (5) The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the PROPONENT or any other of its agents, representatives, owners, employees or parties of interest, including this affiant.

Signed, sealed and delivered in the presence of:

[Signature]
Witness

[Signature]
Witness

By: [Signature]
Signature

Moises D. Ariza
Print Name and Title



NON-DISCRIMINATION AFFIDAVIT

I, the undersigned, hereby duly sworn, depose and say that the organization, business or entity represented herein shall not discriminate against any person in its operations, activities or delivery of services under any agreement it enters into with the City of Opa-locka. The same shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws and shall not engage in or commit any discriminatory practice against any person based on race, age, religion, color, gender, sexual orientation, national origin, marital status, physical or mental disability, political affiliation or any other factor which cannot be lawfully used as a basis for service delivery.

By: Moises D. Ariza

Title: Partner

Sworn and subscribed before this

15th day of November, 2021

Branden Asis Lopez
Notary Public, State of Florida



Branden Asis Lopez
(Printed Name)

My commission expires: 06.04.2024



E-VERIFY

Effective January 1, 2021, public and private employers, contractors and subcontractors will be required to register with, and use of the E-verify system in order to verify the work authorization status of all newly hired employees. Vendor/Consultant/Contractor acknowledges and agrees to utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:

- a) All persons employed by Vendor/Consultant/Contractor to perform employment duties within Florida during the term of the contract; and
- b) All persons (including sub-vendors/sub-consultants/sub-contractors) assigned by Vendor /Consultant/ Contractor to perform work pursuant to the contract with the Department. The Vendor /Consultant/ Contractor acknowledges and agrees that use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the City; and

By entering into a Contract, the Contractor becomes obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. If t contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of 1 year after the date of termination. The Contractor acknowledges it is liable to the City for any additional costs as a result of termination of the contract due to Contractor's failure to comply with the provisions herein.



E-VERIFY FORM

Definitions:

"Contractor" means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration.

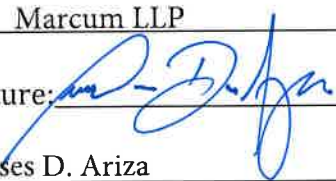
"Subcontractor" means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.

Effective January 1, 2021, public and private employers, contractors and subcontractors will begin required registration with, and use of the E-verify system in order to verify the work authorization status of all newly hired employees. Vendor/Consultant/Contractor acknowledges and agrees to utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:

- a) All persons employed by Vendor/Consultant/Contractor to perform employment duties within Florida during the term of the contract; and
- b) All persons (including sub-vendors/subconsultants/subcontractors) assigned by Vendor/Consultant/Contractor to perform work pursuant to the contract with the Department. The Vendor/Consultant/Contractor acknowledges and agrees that use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the City of Opa-locka; and

Should vendor become successful Contractor awarded for the above-named project, by entering into this Contract, the Contractor becomes obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. If this contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of 1 year after the date of termination.

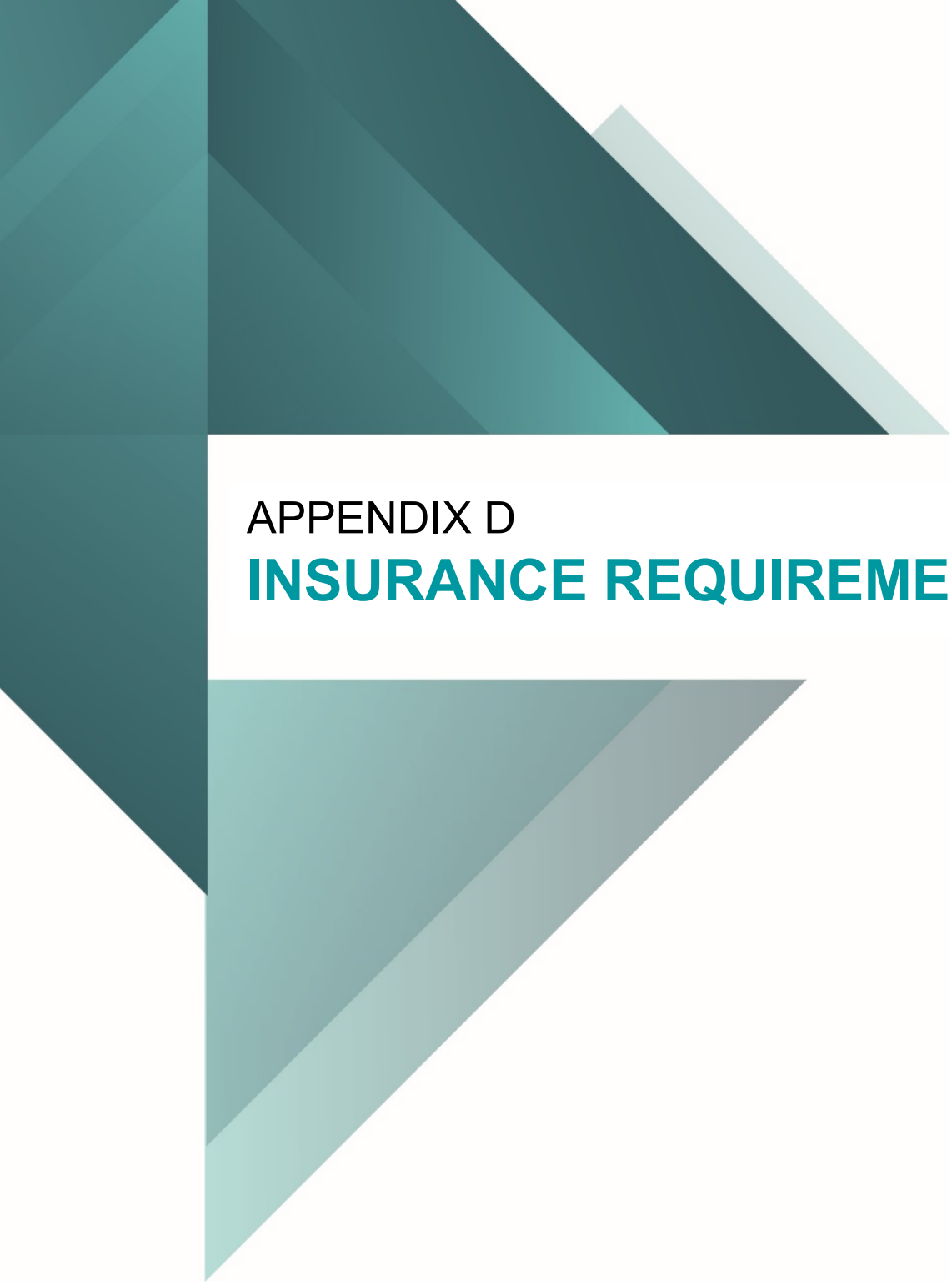
Company Name: Marcum LLP

Authorized Signature: 

Print Name: Moises D. Ariza

Title: Partner

Date: November 15, 2021



APPENDIX D

INSURANCE REQUIREMENTS



MARCLLP-01

CLAMENDOLA

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

8/16/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER License # BR-767175 Hub International Northeast Limited 100 Sunnyside Boulevard Woodbury, NY 11797	CONTACT NAME: PHONE (A/C, No, Ext): (516) 677-4700 FAX (A/C, No): (516) 496-4040 E-MAIL ADDRESS: <table style="width: 100%;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A : Sentinel Insurance Company, Ltd.</td> <td>11000</td> </tr> <tr> <td>INSURER B : Federal Insurance Company</td> <td>20281</td> </tr> <tr> <td>INSURER C : Hartford Insurance Group</td> <td>914</td> </tr> <tr> <td>INSURER D : North American Capacity Insurance Company</td> <td>25038</td> </tr> <tr> <td>INSURER E : Travelers Casualty and Surety Company</td> <td>19038</td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Sentinel Insurance Company, Ltd.	11000	INSURER B : Federal Insurance Company	20281	INSURER C : Hartford Insurance Group	914	INSURER D : North American Capacity Insurance Company	25038	INSURER E : Travelers Casualty and Surety Company	19038	INSURER F :	
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INSURER D : North American Capacity Insurance Company	25038														
INSURER E : Travelers Casualty and Surety Company	19038														
INSURER F :															
INSURED Marcum LLP 10 Melville Park Road Melville, NY 11747															

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY			31SBMZ6955	1/1/2021	1/1/2022	EACH OCCURRENCE \$ 1,000,000
	☐ CLAIMS-MADE ☒ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000
	☒ Contractual Liab.						MED EXP (Any one person) \$ 10,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						PERSONAL & ADV INJURY \$ 1,000,000
	☐ POLICY ☐ PROJECT ☐ LOC						GENERAL AGGREGATE \$ 2,000,000
	OTHER:						PRODUCTS - COMP/OP AGG \$ 2,000,000
A	☒ AUTOMOBILE LIABILITY			31SBMZ6955	1/1/2021	1/1/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	☐ ANY AUTO OWNED AUTOS ONLY	☐ SCHEDULED AUTOS					BODILY INJURY (Per person) \$
	☒ HIRED AUTOS ONLY	☒ NON-OWNED AUTOS ONLY					BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
							\$
B	☒ UMBRELLA LIAB			79885979	1/1/2021	1/1/2022	EACH OCCURRENCE \$ 10,000,000
	☐ EXCESS LIAB	☐ CLAIMS-MADE					AGGREGATE \$ 25,000,000
	DED ☒ RETENTION \$ 10,000						\$
C	☒ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			31WBCN8192	1/1/2021	1/1/2022	☒ PER STATUTE ☐ OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ☐ Y / N ☒ N / A						E.L. EACH ACCIDENT \$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000
D	Cyber/Privacy/Networ			C-4LPX-225469-CYBER-2021	8/9/2021	8/9/2022	Limit \$ 5,000,000
	E Excess Cyber						107485725

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Evidence of Coverage

CERTIFICATE HOLDER**CANCELLATION**

Evidence of Coverage	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE



CERTIFICATE OF LIABILITY INSURANCE

Date (MM/DD/YYYY)
10/15/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Pace Professional Services, Ltd. 585 Stewart Avenue, Suite 600 Garden City, NY 11530	CONTACT NAME:		
	PHONE (A/C, No, Ext):	FAX (A/C, No):	
	EMAIL		
	ADDRESS:		
		INSURER(S) AFFORDING COVERAGE	NAIC #
INSURED Marcum LLP 10 Melville Park Road Melville, NY 11747	INSURER A:	Swiss Re International SE	
	INSURER B:		
	INSURER C:		
	INSURER D:		
	INSURER E:		
	INSURER F:		

COVERAGES

CERTIFICATE NUMBER:

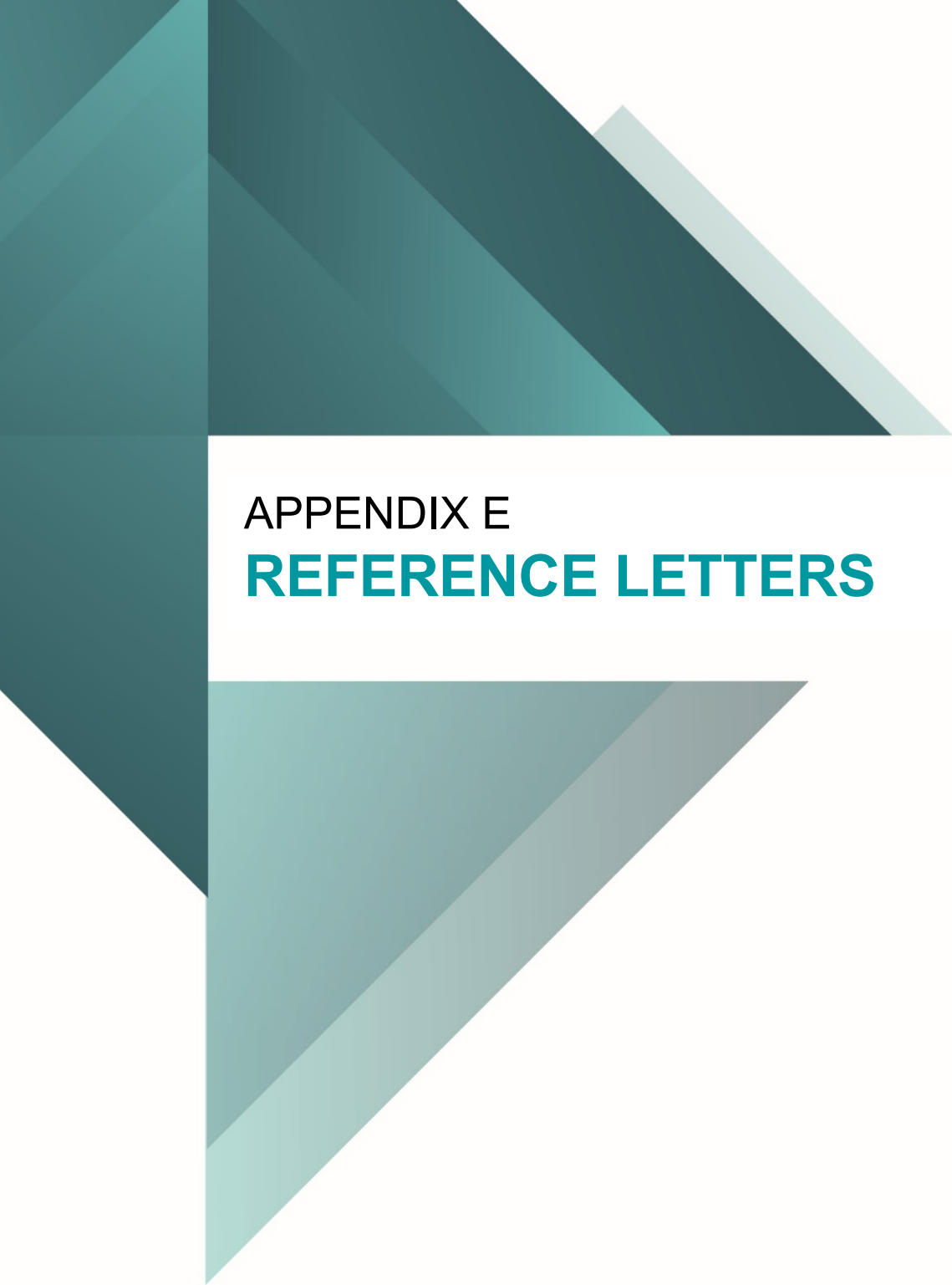
REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (mm/dd/yyyy)	POLICY EXP (mm/dd/yyyy)	LIMITS
	GENERAL LIABILITY ☐ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR ☐ GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PROJECT ☐ LOC			N/A			EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ ALL OWNED AUTOS ☐ SCHEDULED ☐ HIRED AUTOS ☐ NON-OWNED AUTOS ☐ ☐ UMBRELLA LIAB ☐ OCCUR ☐ EXCESS LIAB ☐ CLAIM-MADE ☐ DED ☐ RETENTION \$			N/A			COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ \$ EACH OCCURRENCE \$ AGGREGATE \$ EACH OCCURRENCE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/ EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		N/A			☐ WC STATUTORY LIMITS ☐ OTHER \$ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Accountants Professional Liability			PSACO2100473	10/01/2021	10/01/2022	\$10,000,000/\$10,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS/ VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER	CANCELLATION
Marcum LLP 10 Melville Park Road Melville, NY 11747	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 



APPENDIX E

REFERENCE LETTERS

July 20, 2021

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

The Miami-Dade Water and Sewer Department, a Department of Miami-Dade County, Florida, has been utilizing the services of Marcum LLP for approximately 12 years; and we are highly satisfied with the services that they have provided to the Department. As we have had the pleasure to work with the firm now for over a decade, we had the opportunity to work with many of the Marcum, LLP associates from staff to partner, all of which have provided the Department with outstanding service. The audit team has always been very attentive and responsive with respect to the audit and any request of any member of the Department. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards*, the *Florida Single Audit Act*, and the *Uniform Guidance*.

In addition, our Department in recent years has had several Current and Advanced Debt Refunding, for which the audit team has been able to assist with the proper Financial Statement reporting and disclosures that are required to meet the accounting standards. Furthermore, the audit team has always been very knowledgeable and always up to date with the latest GASB pronouncements, as they have assisted us with implementing many GASB pronouncements over the years.

We are pleased to recommend the service of Marcum LLP. Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,



Josephine Barrios, CPA
Controller, Miami-Dade Water & Sewer Department



July 23, 2021

To Whom It May Concern:

It is our pleasure to provide this letter of recommendation for the services provided by Marcum LLP who have served as our auditors since 2014.

We are extremely pleased with the services Marcum LLP has provided our organization. The work performed by the partner to the staff level is to be commended. The audit team is always courteous, professional and very responsive. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the audit requirements of the *Government Auditing Standards* and reporting requirements of the *Governmental Accounting Standards Board (GASB)*.

The firm's services have always been performed to the highest degree of professionalism. Their staff are always willing to provide accounting guidance and suggestions to improve systems and methods of operation. Most importantly, Marcum LLP is always available to us throughout the year for questions, not only during the audit.

During the 2020 audit, the City was subject to a Federal Single Audit for the first time in several years. Marcum was extremely helpful and knowledgeable of the process and assisted with the preparation of the schedule of financial assistance.

Marcum is always prepared for the audit with highly qualified staff who worked closely with us from pre-planning the audit to financial statement issuance. The team is thorough and follow through with any questions or requests. In addition, they were very helpful in providing a lot of guidance ensuring a smooth auditing process.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Sincerely,

Sean O'Brien

Sean O'Brien, CPA
Deputy Finance Administrator



July 25, 2021

Dear Sir/Madam:

It is with great satisfaction that I write this letter of recommendation for Marcum LLP. Marcum LLP has been providing auditing services for the City of Deerfield Beach for the past 6 years.

We have found them to be very professional and responsive. They are very prepared for the audit with highly qualified staff who worked closely with us to pre-plan the audit and ensure a smooth process. Our team in particular was composed of Michael Futterman, Moises Ariza and Branden Lopez.

In particular, Marcum LLP assisted us in the implementation of GASB Statement No.68 – *Accounting and Financial Reporting for Pensions*, GASB Statement No. 72 – *Fair Value Measurement and Application* and GASB Statement No.75 – *Accounting and Financial Reporting for OPEB*. We are thankful for their assistance and guidance, which result in a smooth implementation process.

In addition, our City has been subject to Single Audits each year which have included Federal and State Single Audits that are performed in accordance with Uniform Guidance and the Florida Single Audit Act. Our City has also been required to issue a CRA stand-alone financial statement in accordance with Florida Statutes. From our experience, I can express that Marcum LLP has a high level of expertise in all of these specified areas.

I strongly recommend other local governments such as yours to work with Marcum LLP. They have shown a great understanding of our City's needs; they have cooperated extensively with our staff and they have consistently demonstrated high professional standards, work ethic, skills and knowledge and have met all of the timelines established by our City.

Sincerely,

Stephanie Tinsley
Chief Financial Officer
City of Deerfield Beach
954.420.5571
stinsley@deerfield-beach.com



July 21, 2021

To Whom It May Concern:

City Council

Steven D. Losner
Mayor

Patricia D. Fairclough-Staggers, Ed.S
Vice Mayor

Erica G. Ávila
Councilwoman

Jenifer N. Bailey
Councilwoman

Sean L. Fletcher
Councilman

Larry Roth
Councilman

Stephen R. Shelley
Councilman

Cate McCaffrey
City Manager

City Hall

100 Civic Court
Homestead, FL 33030

305-224-4400

www.cityofhomestead.com

We have been utilizing the services of Marcum LLP for approximately 11 years; and we are extremely pleased and satisfied with the services that they have provided to our City and the City's CRA. The firm and its team members have always prioritized our concerns and audit timeline. After consideration of their services and qualifications, the City has decided to award Marcum a new audit contract through the recently issued RFP process.

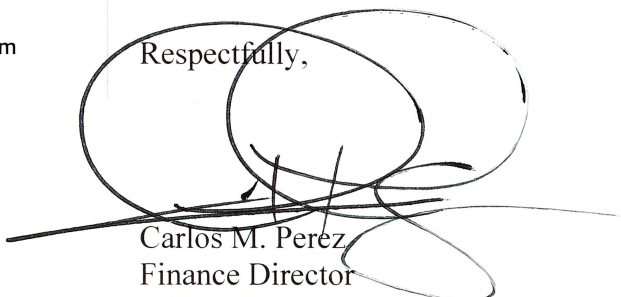
The audit team is always courteous, professional, and very responsive in respects to the audit, and also in respect to any technical questions we may bring to their attention for further guidance.

In addition, our City tends to be subject to the Federal Uniform guidance, the Florida State Single Audit Act, the Children Trust Program Specific Audit and the CRA Stand-Alone F/S requirements set forth by Florida Statutes on an annual basis. From our experience, I can express that Marcum LLP has a high level of expertise in all of these specified areas.

The firm is always available to us throughout the year, not only during the audit.

It is therefore without hesitation that we fully recommend them for any endeavors being pursued and attest my signature to the foregoing facts on the services received and performance of duties from Marcum LLP.

Respectfully,


Carlos M. Perez
Finance Director
City of Homestead



VILLAGE OF PALMETTO BAY

July 20, 2021

To Whom It May Concern:

This is our 1st year utilizing the services of Marcum LLP and we are extremely pleased and satisfied with the services that they have provided to our Village. The audit team was very knowledgeable, professional, and very responsive to the Villages needs. The audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and the *Uniform Guidance*.

Given that this was the 1st year of the audit contract, we were very pleased with the minimal disruption to our day to day operations in the accounting department. Their knowledge and commitment to the government sector made the transition to a new audit firm seamless.

In our scenario, the Village was subject to a Federal Single Audit in accordance Uniform Guidance, specifically due to Disaster Relief Funding from the Federal Emergency Management Agency (FEMA), in which the audit team was able to provide proper guidance with respect to the unique reporting requirements set forth by FEMA, which is not reoccurring in nature to the Village.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services, as we are looking forward to our continued partnership with them for many years to come.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

Desmond Chin
Finance Director



Andrew Jean-pierre, Finance Director
100 West Atlantic Boulevard, Suite 480
Pompano Beach, Florida 33060
954 786-4680
Andrew.jean-pierre@copbfl.com

July 20, 2021

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

We have been utilizing the services of Marcum LLP for approximately 5 years; and we are extremely pleased and satisfied with the services that they have provided to our organization. The firm's services have always been performed to the highest degree of professionalism and excellence. The audit team is always courteous, professional, and very responsive in respects to the audit, and also in respect to any technical questions we may bring to their attention for further guidance. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and reporting requirements of the *Governmental Accounting Standards Board (GASB)*.

Marcum LLP review and recommendations for our annual financial report has also resulted in the City receiving the Certificate of Achievement for Excellence in Financial Reporting for the past five years from the GFOA.

In addition, our City has been subject to Single Audits each year which have included Federal and State Single Audits that are performed in accordance with Uniform Guidance and the Florida Single Audit Act. Our City has also been required to issue a CRA stand-alone financial statement in accordance with Florida Statutes, for which Marcum LLP has been able to share their expertise in. From our experience, I can express that Marcum LLP has a high level of expertise in all of these specified areas.

The firm is always available to us throughout the year, not only during the audit.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

A. Jeanpierre

Andrew Jean-Pierre

Finance Director

G:\Finance\FIN_ADM\CORRES\FinRec 2021\21-101 Marcum Recommendation Letter.docx

FINANCE & ADMINISTRATIVE SERVICES

10770 West Oakland Park Boulevard, Sunrise FL, 33351

Phone: (954) 746-3217 Fax: (954) 572-2469



March 25, 2021

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

We have been utilizing the services of Marcum LLP for approximately 11 years; and we are extremely pleased and satisfied with the services that they have provided to our organization. The work performed by the partner to the staff level is to be commended. The audit team is always courteous, professional and very responsive. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

In addition, our City is usually subject to both Uniform Guidance and the Florida Single Audit Act. From my experience, I can express that Marcum LLP has a high level of expertise in both of these areas.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The firm has always been a dependable resource in providing timely information and direction. The firm is always available to us throughout the year, not only during the audit.

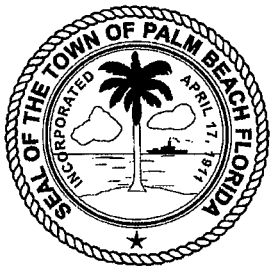
We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

A handwritten signature in blue ink that reads "Wendy Dunbar".

Wendy Dunbar
Finance and Administrative Services Director



TOWN OF PALM BEACH

Finance Department

July 23, 2021

To Whom it May Concern:

It is with great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

Marcum has been the auditor for the Town of Palm Beach Retirement System since 2013 and 2020 was the first year they served as the auditors for the Town. The audit team, which included Moises Ariza as the audit partner, is very knowledgeable, professional and responsive.

We are extremely satisfied with the services Marcum provided to our Town. The work performed by the engagement team, from partner to the staff, is to be commended. All levels including the partners make themselves accessible to the organization not only throughout the audit process but throughout the year as well. Their technical expertise in governmental accounting, auditing, and financial reporting is excellent. The audit team is always thorough and extremely well informed. They have always met our timelines and due dates.

Additionally, this past year, the Town was subject to a Federal Single Audit for the first time in several years primarily due to the approval of FEMA disaster relief funds received in the past. Marcum was very helpful in the assistance of the preparation of the required reports.

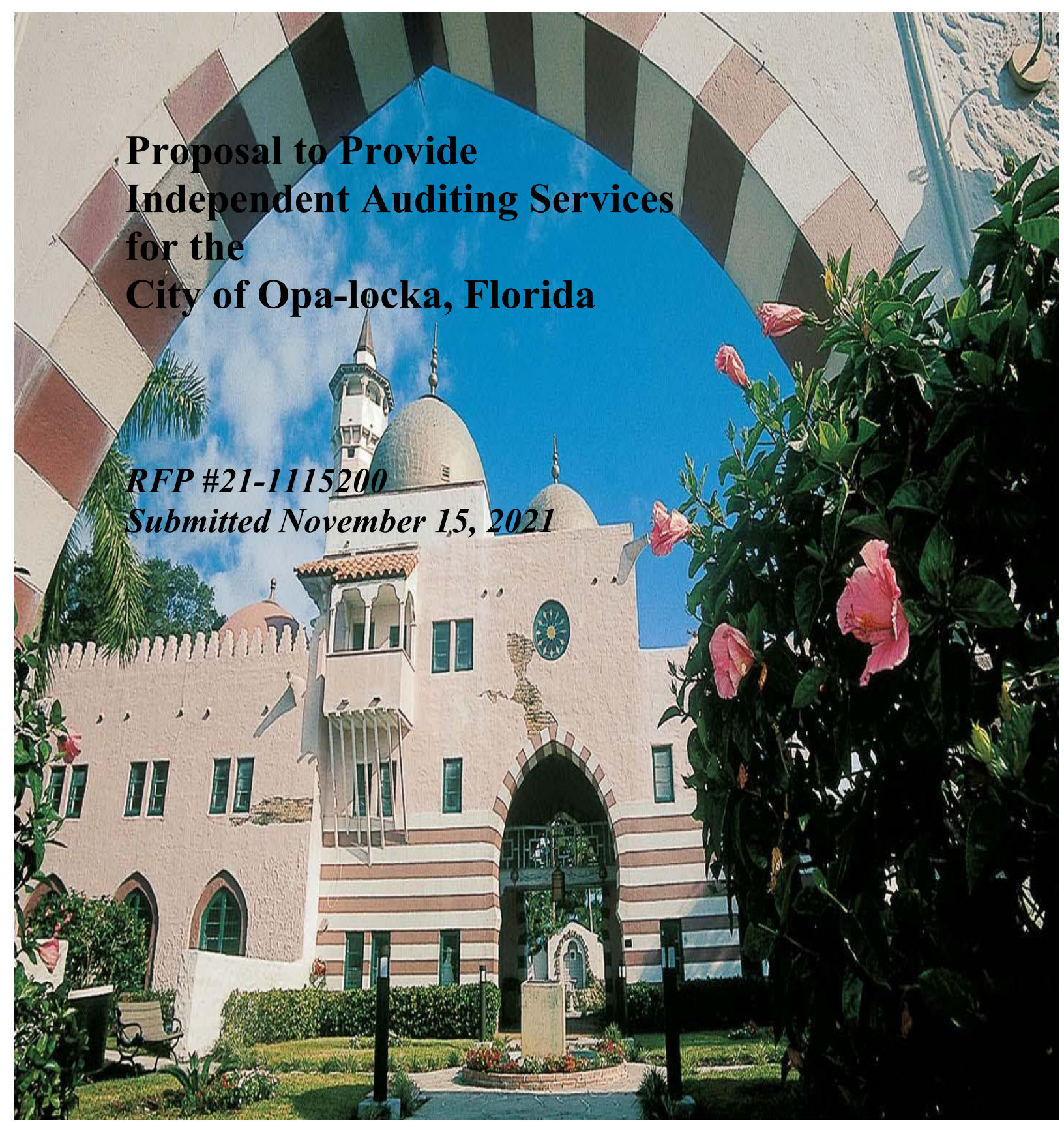
Marcum is also very responsive to questions throughout the year. They return calls promptly and are very helpful.

We highly recommend the firm of Marcum LLP to any organization requiring financial audit services.

Do not hesitate to contact me if there are any questions and/or comments regarding this letter of recommendation.

Sincerely,

Jane Le Clainche, MBA, CPA
Finance Director



Proposal to Provide Independent Auditing Services for the City of Opa-locka, Florida

RFP #21-1115200

Submitted November 15, 2021

Tanya I. Davis, Partner
1176 NW 163 Drive
Miami Gardens, Florida 33169
Telephone: 305-628-1510

SDA⁴
S. Davis & Associates, P.A.
Certified Public Accountants & Consultants
www.sdaviscpa.com

TAB 1 – TABLE OF CONTENTS

Table of Contents

Tab 1 – Table of Contents.....	i
Tab 2 - Letter of Transmittal.....	1
Tab 3 – General Information.....	3
Tab 4 - Project Approach.....	6
Proposed Segmentation	6
Sample Size Methodology.....	9
Electronic Data Processing (EDP) Software	10
Analytical Procedures.....	10
Approach for Documentation of Internal Control Structure.....	10
Approach for Laws and Regulations	10
Approach for Samples for Tests of Compliance.....	10
Confidentiality of Client Information.....	11
Approach to Scheduling of Work.....	11
Ability and Approach to Providing Optional Services	11
Potential Audit Problems.....	11
Tab 5 - Experience and Qualifications.....	12
Governmental Audit Experience	12
Continuing Professional Education	13
Independence and Conflicts of Interest	13
External Quality Control Review (Peer Review)	14
Disciplinary Action, Federal or State Desk/Field Reviews, Litigation	15
Audit Team Organizational Chart	15
Key Engagement Personnel.....	16
Key Personnel Licenses.....	18
Resumes.....	19
Tab 6 - Schedule	23
Level of Staff and Hours	23
Proposed Audit Timetable.....	24
Tab 7 – Pricing of Services	25
Tab 8 – References.....	27
Tab 9 – Additional Forms and Other Information	29
Proposer Qualifications	29
Certification Regarding Debarment and Suspension.....	30
Drug-Free Workplace Certification.....	32
Non-Collusion Affidavit.....	33
Non-Discrimination Affidavit	34
E-Verify.....	35
Minority Owned Businesses/Disadvantaged Business Enterprises	36
Insurance Certificates	38

TAB 2 – LETTER OF TRANSMITTAL



2521 Hollywood Boulevard
Hollywood, Florida 33020
Telephone: 954-927-5900
Fax: 954-927-5927

1176 NW 163 Drive
Miami Gardens, Florida 33169
Telephone: 305-628-1510
Fax: 305-628-1595

900 Osceola Drive, Suite 2011
West Palm Beach, Florida 33409
Telephone: 561-547-0545
Fax: 561-253-2747

Member: American Institute of Certified Public Accountants | Florida Institute of Certified Public Accountants

November 15, 2021

City of Opa-locka, Florida
Office of the City Clerk
780 Fisherman Street, 4th Floor
Opa-locka, Florida 33054

RFP #21-1115200, Independent Auditing Services

Members of the Audit Evaluation/Selection Committee:

S. Davis & Associates, P.A. (“SDA”) is pleased to respond to your request for proposal to provide independent auditing services to the City of Opa-locka (“the City”), including the Community Redevelopment Agency (“CRA”), for fiscal years ending September 30, 2020 and 2021.

The selection of a certified public accounting firm is an important decision for the City. In selecting SDA, the City has the opportunity to select a local, full service audit and consulting firm that has successfully demonstrated the ability to deliver responsive quality service, combining the accessible personal contact associated with smaller firms and the sophisticated professional resources of the national accounting firms. SDA has years of experience performing, both, financial statement and single audits for governmental entities and understands the scope of services to be provided,

The professionals assigned to the engagement demonstrate one of the best indications of our positive and total commitment to serve the City. To ensure that you receive the highest quality service in a prompt manner, we have assembled a group of individuals who are well qualified to serve on the engagement team and will prove invaluable to you. The client service team listed is committed to completing the engagement by the City’s deadline. The assigned partners and manager will be personally engaged and maintain contact with the audit team, coordinate ongoing work and advise management of the City on the status of the engagement, and will be available to City management as a technical resource throughout the year.

The City will be a high priority client deserving of our highest levels of responsiveness. Prompt service, timely communications, and the ability to perform in a manner that is beyond routine are of paramount importance to developing a long-lasting client-auditor relationship. We feel that such on-going communications will be a key element in our service effort and enable us to keep properly informed about your operations. We encourage and expect inquiries from the City

TAB 2 – LETTER OF TRANSMITTAL

regarding audit, accounting and other business matters and will respond on the same day, whenever possible.

In this proposal process you will undoubtedly read and hear much about such things as firm resources and client lists. In the final analysis, however, the important things are quality people and quality service at a fair price. We commit to deliver to you on both.

If you have any questions concerning the proposal, wish to meet any of our team members or require more information, please feel free to contact Tanya I. Davis who will serve as the Engagement Partner and representation for the firm. We look forward to meeting with you in the near future.

Very truly yours,

A handwritten signature in blue ink that reads "S. Davis & Associates, P.A." The signature is written in a cursive, flowing style.

S. Davis & Associates, P.A. by Tanya I. Davis, Partner

TAB 3 – GENERAL INFORMATION

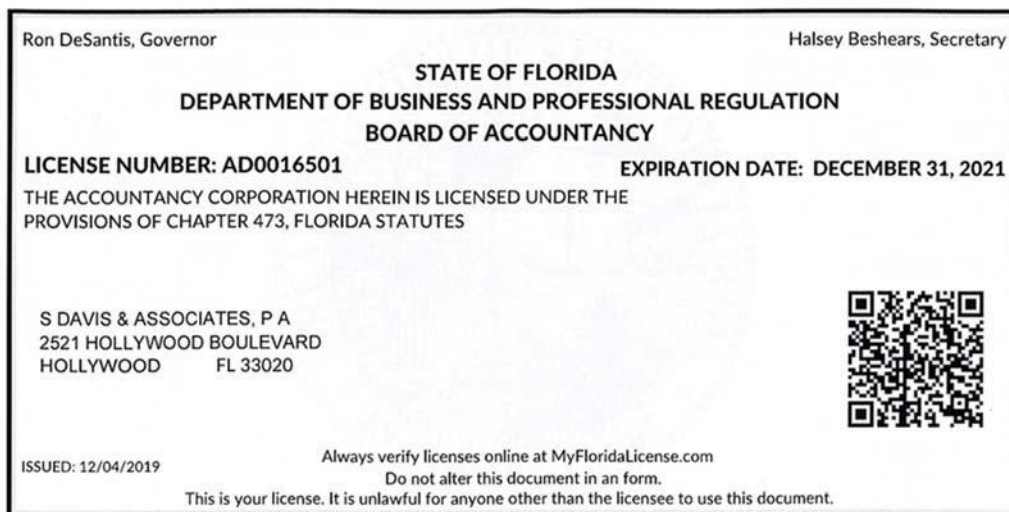
S. Davis & Associates, P.A. (“SDA”), incorporated on January 30, 1997, is a Florida-based, full service firm providing services to public and private sector clients that include, but are not limited to, entities required to be audited under *Government Auditing Standards* and the provisions of the Uniform Guidance and Chapter 10.550, Rules of the Auditor General.

Spanning over twenty (20) years of service to the South Florida community, SDA has offices in Miami Gardens, Hollywood, West Palm Beach and Tallahassee, Florida serving clients across the nation and abroad. We pride ourselves in completing successful governmental engagements and have done so since inception. Approximately eighty percent (80%) of the firm’s professional services hours are incurred in services provided to governmental entities, providing successful and timely service to small, medium and large organizations. SDA provides a full range of public accounting and advisory services to its clients.

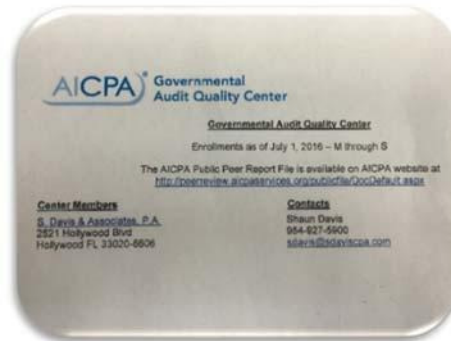
SDA has a total staff complement of over forty (40) and, currently, has over twenty (20) governmental staff. The City’s audit will be performed by staff from our South Florida offices. Tanya I. Davis will serve as the firm’s representative and primary contact person.

Pertinent information can be mailed to our headquarter office at 2521 Hollywood Boulevard, Hollywood, Florida 33020 and general telephone inquiries can be made to 305-628-1510 between the normal business hours of 8:30am to 5:30pm.

SDA has been licensed by the State of Florida to practice public accounting since the firm’s beginning and licensure is renewed every two years. We are a member in good standing of, both, the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants, and a proud member of the AICPA Governmental Audit Quality Center.



TAB 3 – GENERAL INFORMATION



Local Business Tax Receipt
Miami-Dade County, State of Florida
-THIS IS NOT A BILL - DO NOT PAY

3721017

BUSINESS NAME/LOCATION
S DAVIS & ASSOCIATES PA
1176 NW 163RD DR
MIAMI GARDENS FL 33169-5816

RECEIPT NO.
RENEWAL
3885945

EXPIRES
SEPTEMBER 30, 2022
Must be displayed at place of business
Pursuant to County Code
Chapter 8A - Art. 9 & 10

OWNER
S DAVIS & ASSOCIATES PA
C/O SHAUN DAVIS

SEC. TYPE OF BUSINESS
212 P.A./CORP/PARTNERSHIP/FIRM
AD0016501

PAYMENT RECEIVED
BY TAX COLLECTOR
\$45.00 09/29/2021
FPPU06-21-018239

Employee(s) 1

This Local Business Tax Receipt only confirms payment of the Local Business Tax. The Receipt is not a license, permit, or a certification of the holder's qualifications, to do business. Holder must comply with any governmental or nongovernmental regulatory laws and requirements which apply to the business.

The RECEIPT NO. above must be displayed on all commercial vehicles - Miami-Dade Code Sec 8a-276.

For more information, visit www.miamidade.gov/taxcollector

Local Business Tax Receipt
Miami-Dade County, State of Florida
-THIS IS NOT A BILL - DO NOT PAY

2797141

BUSINESS NAME/LOCATION
DAVIS SHAUN M CPA
1176 NW 163RD DR
MIAMI GARDENS FL 33169-5816

RECEIPT NO.
RENEWAL
2929280

EXPIRES
SEPTEMBER 30, 2022
Must be displayed at place of business
Pursuant to County Code
Chapter 8A - Art. 9 & 10

OWNER
DAVIS SHAUN M CPA
C/O S DAVIS & ASSOCIATES PA

SEC. TYPE OF BUSINESS
212 PROFESSIONAL
AC0016958

PAYMENT RECEIVED
BY TAX COLLECTOR
\$60.00 09/29/2021
FPPU06-21-018243

This Local Business Tax Receipt only confirms payment of the Local Business Tax. The Receipt is not a license, permit, or a certification of the holder's qualifications, to do business. Holder must comply with any governmental or nongovernmental regulatory laws and requirements which apply to the business.

The RECEIPT NO. above must be displayed on all commercial vehicles - Miami-Dade Code Sec 8a-276.

For more information, visit www.miamidade.gov/taxcollector

Local Business Tax Receipt
Miami-Dade County, State of Florida
-THIS IS NOT A BILL - DO NOT PAY

3721017

BUSINESS NAME/LOCATION
S DAVIS & ASSOCIATES PA
1176 NW 163RD DR
MIAMI GARDENS FL 33169-5816

RECEIPT NO.
RENEWAL
7564825

EXPIRES
SEPTEMBER 30, 2022
Must be displayed at place of business
Pursuant to County Code
Chapter 8A - Art. 9 & 10

OWNER
S DAVIS & ASSOCIATES PA
C/O SHAUN DAVIS

SEC. TYPE OF BUSINESS
212 CONSULTANT

PAYMENT RECEIVED
BY TAX COLLECTOR
\$60.00 09/29/2021
FPPU06-21-018238

This Local Business Tax Receipt only confirms payment of the Local Business Tax. The Receipt is not a license, permit, or a certification of the holder's qualifications, to do business. Holder must comply with any governmental or nongovernmental regulatory laws and requirements which apply to the business.

The RECEIPT NO. above must be displayed on all commercial vehicles - Miami-Dade Code Sec 8a-276.

For more information, visit www.miamidade.gov/taxcollector

TAB 3 – GENERAL INFORMATION

State of Florida Department of State

I certify from the records of this office that S. DAVIS & ASSOCIATES, P.A. is a corporation organized under the laws of the State of Florida, filed on January 9, 1997.

The document number of this corporation is P97000002262.

I further certify that said corporation has paid all fees due this office through December 31, 2021, that its most recent annual report/uniform business report was filed on February 26, 2021, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

*Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this
the Twenty-fourth day of June,
2021*



Ronald R. Lee
Secretary of State

Tracking Number: 2344087911CU

To authenticate this certificate, visit the following site, enter this number, and then follow the instructions displayed.

<https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication>

TAB 4 – PROJECT APPROACH

PROPOSED SEGMENTATION

Due to our team’s extensive experience in financial statement and single audits of governmental entities, we understand and are well-equipped to perform the scope of work required by the City. Our audit will include substantive and analytic testing of key audit areas, and review of internal controls and compliance testing (including testing controls over the City’s computer environment) and compliance testing in accordance with the Federal and State single audits, as applicable. We will assess, evaluate, analyze, test, interpret, summarize and present complex financial and business/operations related issues in a manner understandable to non-accountants/auditors. Our ability to examine and analyze evidence related to management assertions based on laws or policies and procedures established by the City, county, state and/or federal government results from this experience and training. These key skills allow us to look beyond the numbers to deal with the reality of the operation that is under investigation. We will employ our skills, which include sound professional judgement, detail-oriented discretion, skepticism, confidence and persistence, in order to complete the engagement. Our sense of curiosity and creativity also enables us to consider different alternatives, digging into and scrutinizing fine details while still seeing the big picture. Partners and managers are heavily involved in all phases of the audit.

Our risk-based audit will be conducted in four phases:

PHASE I Strategic Plan	•Gain an Understanding of the Operations and Internal Controls •Develop the Overall Audit Plan •Develop Audit Programs •Information Technology Testing
PHASE II Interim	•Interim Work, including Tests of Controls and Specific Account Balances •Test of Compliance with Laws, Rules, Regulations, Contracts and Grant Agreements
PHASE III Final	•Final-Year-End Work, including Substantive Testing of Account Balances and Evaluation of Results •Federal and State Single Audit Testing and Evaluations of Results, as applicable
PHASE IV Completion & Reporting	•Review and Discuss Financial Statement Drafts •Prepare Auditor’s Reports •Discuss Results of the Audits and Management Letters, if any •Conduct Exit Conferences •Review the Annual Financial Report (“AFR”) •Present Audit Results

TAB 4 – PROJECT APPROACH

Phase I – Strategic Plan

Our engagement will be planned and carried out with sensitivity towards not overburdening the City's staff. We will commence immediately after notification of our selection as the City's auditors and will include the following procedures:

- Meet with the key City personnel to gain an understanding of accounting principles and procedures used, reporting requirements, budgeting, planning and closing schedules. We will agree on audit timelines and deliverables. City personnel will be provided with an agenda prior to this planning meeting;
- Review the predecessor auditor's reports and workpapers;
- Evaluate the internal control structure by conducting interviews with your personnel and by obtaining copies of organizational charts, budgets, employee manuals, and other relevant documentation;
- Evaluate computer/accounting system controls;
- Review applicable laws, regulations, contracts and grant agreements;
- Perform risk assessments;
- Develop detailed audit programs that allocate elements of the time budget to various audit areas, including determining audit samples, based on the results of risk assessments performed; and
- **Plan the engagement to meet the City's deadline for issuance of the Annual Financial Report ("AFR").**

During the preliminary and planning phase of the audit, SDA will assess whether the City is required to have a federal and state single audit completed based on the \$750,000 expenditure threshold requirement of the federal Uniform Guidance for single audits guidance and the state of Florida single audit guidance, if applicable. If these expenditure thresholds are met, SDA will review the sections of the prior year reporting package pertaining to the single audit, if any, complete risk assessment procedures of the federal major programs and state major projects and discuss potential federal major programs and state major projects with key personnel. Based on the risk assessment procedures completed and discussion with key personnel, we will determine the federal major programs and state major projects to be tested for compliance and ensure the expenditure amounts reconcile to the general ledger. Using the chosen grant agreements, OMB, Uniform Guidance, the State's matrix of compliance requirements, and the federal or state compliance supplement, we will test the compliance items deemed to have a direct and material effect on each federal major program and state major project as applicable. If the results of the testing yields potential findings and questioned costs, they will be discussed with management prior to the potential inclusion in the final audit reporting package. Management responses will be requested for all findings, questioned costs or comments to be included in the final report.

Phases II & III – Interim and Final

Our interim and year-end work will involve updating and completing our audit of the data used to test balances and compliance for the completion and rendering of our report. As a result of our inquiries during planning, the majority of the accounting and reporting problems (if any) will have

TAB 4 – PROJECT APPROACH

been identified, the completion of the engagement will be efficient and we will be on course to issue and distribute the AFR by the established deadlines.

We will perform the following procedures for all reporting units based on established risks:

- Analysis, confirmation, and tests of accounts;
- Analytical review of the revenue and expense accounts;
- Performance of substantive testing;
- Tests of controls and compliance including controls of the City's computer environment;
- Tests of compliance with applicable laws, regulations, contracts, and grant agreements;
- Test of compliance with federal and state requirements as it relates to major programs in accordance with the Uniform Guidance, and major projects in accordance with the Chapter 10.550, Rules of the Auditor General, as applicable;
- Performance of such other procedures as will be required to render an opinion on the financial statements, notes to the financial statements, the and compliance matters, including the single audit(s), as applicable; and
- Review of our findings, comments and conclusions regarding financial operations, internal controls and compliance which may be pertinent to the Management Letter before issuance to the City.

Our approach will be based on a thorough, up-to-date understanding of the accounting and compliance issues and the operations thereof. The approach directly links governmental industry regulations, business environmental factors, analytical review results, and our internal control evaluation to specific accounts and transactions. We provide all staff with laptop computers that use up-to-date auditing software, including but not limited to EDP software, which enables them to audit client records in a timely and efficient manner.

We will utilize our consulting and information technology resources as deemed necessary in auditing your computer environment as it specifically relates to significant audit areas, to further enhance the timeliness and efficiency of your audit. Through the use of information technology tools, the audit team will assess risk related to your computer environment, and evaluate and test your pertinent computer systems, including physical controls. We will use recognized leading audit software tools to perform computer-assisted auditing techniques to clerically test and age data files, select audit samples, and test calculations as well as to stratify data and perform exception reporting.

As you can see, our procedures will be specifically designed, among other things, to:

- Evaluate the City's computer systems, which will take into consideration the impact of access controls, software controls and network/data control;
- Evaluate the City's revenue sources that shall consider all types of payments and deposits, authorization controls, necessary documentation of cash receipts controls and procedures for such transactions including segregation of duties and reconciliation controls;
- Evaluate internal controls, laws and regulations and computer security through discussions with management and review of supporting documentation and statutes;

TAB 4 – PROJECT APPROACH

- Develop comments with specific recommendations to improve operations, systems and procedures; and
- Audit the authorization and documentation of recorded transactions to gain audit satisfaction on the accuracy of financial information submitted to our firm by the City.

We will request the assistance of the City’s personnel to prepare audit schedules and confirmations, follow up on confirmation requests, locate audit support documentation, provide supporting data requested, and inform us of any issues or concerns. A preliminary list of items requested will be provided to the City prior to interim work with a revised list to be provided as we gain a better understanding of the City.

Phase IV - Final

In the final phase of our audit, much of our time will be spent with finance department management to discuss financial reporting and the results of the audit. We will perform the following:

- Review and discussion of draft and final financial statements (including the MD&A, statistical information and the transmittal letter, as required), single audit(s), and applicable notes covered by the auditor’s opinions;
- Review of auditor’s comments and conclusions regarding internal controls;
- Review of management responses to findings in the single audit and in the State of Florida management letter, if any;
- Meet with commissioners, individually, to discuss the results of the audit;
- **Issue the financial AFR, meeting the City’s deadline;** and
- Presentation of final AFR to the Commission.

SAMPLE SIZE METHODOLOGY

Using information gained during the planning phase, we will plan risk-based financial and single audits and develop our audit programs. The financial statement audit will include tests of account balances, tests of significant and effective controls, and tests of applicable laws, regulations, contracts and agreements. Tests performed for the single audit are compliance in nature, and will follow federal and state guidelines.

Statistical methods will be used throughout the engagement and a random number generator will, typically, be employed to select individual sample items. Sample sizes for tests of account balances will be determined by our risk assessments, the dollar value of the total population, and the level of assurance desired. Sample sizes for tests of controls and compliance for both the financial statement audit and the single audit(s) will, typically, range from 25 to 60 items based on the results of risk assessments and the level of assurance desired.

Statistical sampling may be used to test certain significant audit areas.

TAB 4 – PROJECT APPROACH

ELECTRONIC DATA PROCESSING (EDP) SOFTWARE

As stated in Phase II & III audit segment, through the use of information technology tools, the audit team will assess risk related to your computer environment, and evaluate and test your pertinent computer systems, including physical controls. We will use recognized leading audit software tools to perform computer-assisted auditing techniques to clerically test and age data files, select audit samples, and test calculations as well as to stratify data and perform exception reporting.

ANALYTICAL PROCEDURES

During interim, we will perform preliminary analytical review procedures, primarily comparing current and prior year account balances and will ask the City to provide explanations for significant variances. Also during the interim phase, we will make a better determination of the areas that will, in fact, be subject to year-end analytical procedures. Final analytical review procedures will be performed at the end of fieldwork and will include the State of Florida financial conditions assessment.

APPROACH FOR DOCUMENTATION OF INTERNAL CONTROL STRUCTURE

In order to gain and document our understanding of internal control related to, both, the financial statement and the single audit(s), the following procedures will be performed, at a minimum:

- Review documents including, but not limited to, organizational charts, operations manuals, finance/accounting manuals and administrative procedures;
- Prepare questionnaires to elicit written responses to document internal control processes and/or forms prior to the conducting of staff interviews;
- Interview staff, including management, and other personnel involved in the operations of the City;
- Document unwritten procedures performed by personnel;
- Compare written and unwritten process and procedures; and
- Perform walk-throughs.

APPROACH FOR LAWS AND REGULATIONS

After meeting with key City personnel and performing procedures noted above, we will take additional steps to ensure that those federal, state and local laws and rules that are applicable to the scope will be included in testing procedures. We keep abreast of laws and regulations relating to municipalities. We will review applicable Florida Statutes, Chapter 10.550, Rules of the Auditor General, Uniform Guidance, City ordinances and other documents, and rules of regulating and authoritative bodies to determine those rules, laws and regulations applicable to the City's audit testing.

APPROACH FOR SAMPLES FOR TESTS OF COMPLIANCE

We will follow the requirements of the Federal and State Compliance Supplements to determine those items that have a direct and material impact on the major federal program or state project.

TAB 4 – PROJECT APPROACH

Sample items and sample sizes will be determined much as described in the Sample Size Methodology section of this proposal.

CONFIDENTIALITY OF CLIENT INFORMATION

Confidentiality of client information is critical to certified public accounting firms and its employees. Review of audit workpapers may be required by federal, state or other regulatory bodies; however, if a client's workpapers are requested for such reviews, SDA informs the client in writing prior to submitting said workpapers for review. Non-proprietary workpapers are also available for review by successor auditors. Except for these few instances, SDA's clients' workpapers are never released to third parties. SDA abides by HIPPA and other confidentiality policies and ensures that related information is truncated in our audit workpapers and not disclosed.

APPROACH TO SCHEDULING OF WORK

SDA client engagements are pre-scheduled by segment by client such that seniors and staff are able to spend 100% of their time on each engagement during their scheduled time. Managers' and partners' schedules allow them to spend the requisite time on each engagement to ensure proper planning, execution and delivery of the final product meeting the client's deadlines for issuance.

ABILITY AND APPROACH TO PROVIDING OPTIONAL SERVICES

As a full-service CPA firm, SDA is experienced in providing additional services to its clients. Fees and hourly rates are negotiated in advance for governmental entities and are often discounted based on the service to be performed. We have performed special-purpose audits, operational reviews, consulting, agreed-upon procedures engagements and other non-audit services for our governmental audit clients as long as provided such services does not impair our independence.

POTENTIAL AUDIT PROBLEMS

The SDA team will work *with* the City to resolve any issues that may arise. That said, SDA does not foresee any potential audit problems for this engagement; however, if problems occur during the course of the audit, we will immediately discuss them with finance management to properly vet and resolve the issue and, depending on the complexity or severity, also discuss it with the City Manager to come to a resolution. Immediate verbal notification will be given to the Finance Director, City Manager and the Commissioners, as appropriate, for any fraud, suspected fraud and illegal acts of which we become aware and a written report will follow.

Rest assured that, while we are all still affected by the COVID-19 pandemic, SDA has audit technology and audit strategies in place to complete the audit of fiscal year ended 2021 remotely, if necessary, and on time.

TAB 5 – EXPERIENCE AND QUALIFICATIONS

As aforementioned SDA had been in business providing certified public accounting and consulting services since 1997 (over 20 years), succeeding its legacy firm Shaun M. Davis, CPA, which was established in 1991.

GOVERNMENTAL AUDIT EXPERIENCE

SDA has performed governmental financial statement audits, single audits and related services as lead auditors since the firm's inception and has conducted these services for more than three (3) governmental entities within the past five (5) years.

Current and former governmental clients include (but are not limited to):

Client	Financial Statement Audits	Single Audits	CAFR Preparation	Financial Statement Preparation	Audits of Landfill Trusts	Performance and Other Special-purpose Audits	Internal Audit	Consulting and Agreed-upon Procedures	Other Services
City of Lauderdale [*]	✓	✓				✓			
Town of Pembroke Park [*]	✓			✓					
City of West Park [*]	✓	✓		✓		✓		✓	
City of North Miami [*]			✓			✓			✓
Miami-Dade County Public Schools [*]						✓			
City of Miramar [*]							✓		
City of Miami Gardens								✓	
City of Miramar Pension Trust for General Employees [*]	✓			✓					
City of Miramar Management Retirement Plan [*]	✓			✓					
City of Miramar Police Officers' Retirement Plan and Trust [*]	✓			✓					✓
City of Lauderdale General Employees Retirement System	✓			✓					
South Florida Regional Planning Council [*]	✓	✓						✓	✓
School Board of Broward County [*]		✓				✓		✓	
Broward County		✓		✓	✓	✓			✓
Broward County Clerk of Courts	✓	✓		✓					
Broward County Supervisor of Elections	✓			✓					✓
Broward County Property Appraiser	✓			✓					

TAB 5 – EXPERIENCE AND QUALIFICATIONS

Client	Financial Statement Audits	Single Audits	CAFR Preparation	Financial Statement Preparation	Audits of Landfill Trusts	Performance and Other Special-purpose Audits	Internal Audit	Consulting and Agreed-upon Procedures	Other Services
Broward County Housing Finance Authority*	✓			✓					
Broward County Health Facilities Authority	✓			✓					
Broward County Sheriff's Office*								✓	
Florida Atlantic Research & Development Authority	✓			✓					
City of Riviera Beach Community Redevelopment Agency								✓	
State of Florida Agency for Workforce Innovation								✓	

* - engaged to perform services within the last five (5) years

SDA is the issuer of all reports for the above-named clients.

CONTINUING PROFESSIONAL EDUCATION

All SDA staff meet or exceed the *Government Auditing Standards*' required continuing professional education hours.

INDEPENDENCE AND CONFLICTS OF INTEREST

Independence is an absolute necessity in audit engagements. SDA is independent of the City of Opa-locka ("the City") and its component unit as defined by Generally Accepted Auditing Standards, the U.S. General Accounting Office's *Government Auditing Standards* and the Florida Board of Accountancy under Florida Statute Chapter 473, as are the individuals assigned to the audit team. The firm has an ongoing process for employees to attest to his/her independence with respect to the firm's clients on an annual basis.

SDA has performed no previous services for the City of Opa-locka or its component unit and, therefore, has not conflict of interest. In addition, the firm's owners and employees have no contractual, property or other personal interest, direct or indirect, in the fiscal affairs of the City government or any of its Commissioners. There is no existence of family ties between our team members and any of the City's Commissioners or senior management.

TAB 5 – EXPERIENCE AND QUALIFICATIONS

EXTERNAL QUALITY CONTROL REVIEW (PEER REVIEW)

SDA participates in the AICPA peer review program which includes review of our quality control programs and certain engagements selected by the peer reviewer every three years. Our most recent review was performed for the year ended November 30, 2017. Due to the high volume of governmental entities SDA audits, at least one governmental audit client requiring a federal single audit is *always* selected for review. We have received a PASS (formerly called an unqualified opinion) on our quality review program since the firm's inception.



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CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

Members of:
American Institute of CPAs
• Center for Audit Quality
• Employee Benefit Plan Audit Quality Center
• Government Audit Quality Center
• Private Companies Practice Section
• Tax Division
Florida Institute of CPAs

Harrison Executive Centre
1930 Harrison Street
Suite 308
Hollywood, FL 33020
Telephone (954) 922-8866
Fax (954) 922-8884
www.infantecocpa.com

Report on the Firm's System of Quality Control

August 31, 2018

To the Partners of
S. Davis & Associates, PA
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of S. Davis & Associates, PA (the firm) in effect for the year ended November 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

TAB 5 – EXPERIENCE AND QUALIFICATIONS

Peer Reviewer's Responsibility

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

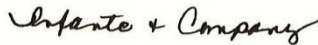
Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of S. Davis & Associates, PA in effect for the year ended November 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. S. Davis & Associates, PA has received a peer review rating of *pass*.



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DISCIPLINARY ACTION, FEDERAL OR STATE DESK/FIELD REVIEWS, LITIGATION

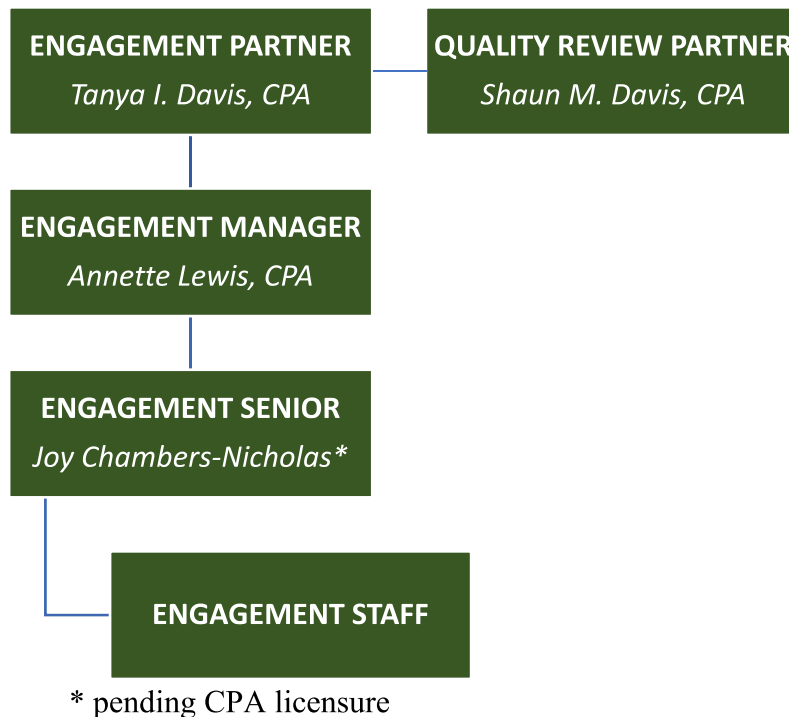
SDA has not had any federal or state desk reviews or field reviews of its audits during the past five (5) years and there has been no disciplinary action taken or pending against SDA since the firm's inception. In addition, SDA has not been involved in any litigation regarding any manner related to its professional activities in the history of the firm and there is, currently, no pending litigation against the firm.

AUDIT TEAM ORGANIZATIONAL CHART

We have assembled our best and brightest governmental specialists to serve on the City's audit. We believe that their relevant experience and training are unmatched in South Florida and know that they have the skills and desire to serve your needs. Our service team will consist of two partners, a senior manager, a senior and 2-3 staff who will assist them.

TAB 5 – EXPERIENCE AND QUALIFICATIONS

Organizational Chart



KEY ENGAGEMENT PERSONNEL

The audit personnel assigned to the engagement all have extensive governmental financial statement and single audit experience and meet or exceed continuing professional education (CPE) as required by *Government Auditing Standards*. In addition to time spent during audit periods, key engagement team members will provide technical support as needed throughout the year, especially to aid in implementing Governmental Accounting Standards Boards pronouncements which may come into effect during the course of our contract period.

The following is a description of the responsibilities and experience of each key engagement team member and an introduction to the individuals assigned to them.

The **engagement partner** has overall responsibilities for all work performed for a client and will be your primary point of contact. **Tanya I. Davis**, Partner, has extensive experience in serving governmental, not-for-profit, and other large, complex, computer-oriented clients, with over thirty years of public accounting experience. Her project management skills will be invaluable on the City's audit. Tanya has over thirty years of public accounting experience, is a licensed CPA in Florida and has exceeded the governmental and total CPE hours required by *Government Auditing Standards*.

TAB 5 – EXPERIENCE AND QUALIFICATIONS

The **quality review partner** is responsible for reviewing audit documentation and reporting for quality controls. **Shaun M. Davis**, Managing Partner of SDA, will serve in this capacity. Shaun also has extensive experience in serving governmental, not-for-profit, and other large, complex, computer-oriented clients. Shaun has over thirty-five years of public accounting experience and, in addition to audits, has participated in numerous consulting projects that addressed internal controls and financial projections for governmental clients. Shaun is licensed to practice as a CPA in Florida and New York and exceeds the governmental and total CPE hours required by *Government Auditing Standards*.

The **engagement manager** maintains continuous control over the engagement through meetings with clients, review of work papers, and discussions with staff. **Annette Lewis**, Senior Manager, will be assigned to the audit engagement. She will devote substantial attention to the planning and wrap up phases of the audit and, during fieldwork, will devote a significant amount of her time to review and supervision. She will establish and maintain open communication channels with key City personnel, the engagement partner, and the engagement senior to ensure a smooth execution and timely completion of the audit. Invaluable to this engagement will be the use of her expertise as a former finance director of governmental entities. Annette has over thirty years of combined experience in government and public accounting. She is licensed to practice public accounting in the State of Florida and has exceeded the governmental and total CPE hours required by *Government Auditing Standards*.

The **engagement senior** is responsible for the daily supervision and execution of the audit fieldwork. **Joy Chambers-Nicholas** will be assigned in this capacity. Along with Tanya and Annette, she will devote substantial attention to the planning and wrap up phase of the audit and, during scheduled fieldwork, will devote 100% of her time to the City. **Joy will be a returning senior to the City's audit engagement.** She has over twenty-five years of combined experience in public and private accounting and has exceeded the governmental and total CPE hours required by *Government Auditing Standards*. She is pending licensure in the State of Florida.

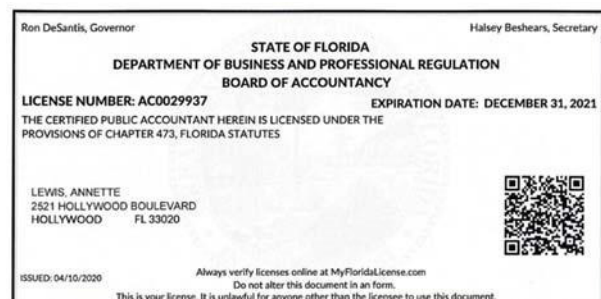
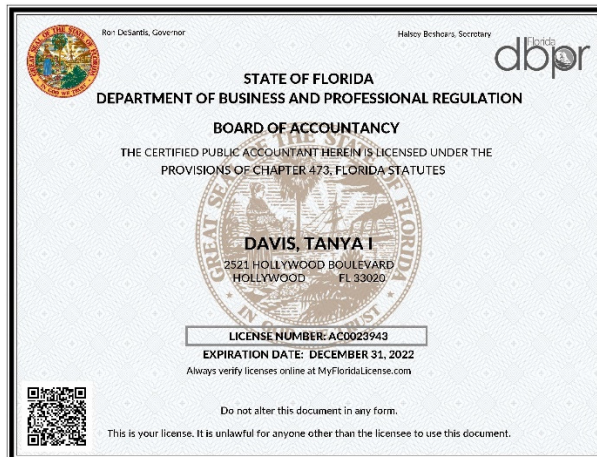
The **engagement staff** will perform the audit procedures at the direction of the engagement manager and senior. We strive to match the interests, abilities, and experience of our staff to each engagement. Staff assigned to our governmental industry engagements receives specific industry training to prepare them for their assignments.

Our engagement partner and manager will be actively involved during all phases of the work. During our scheduled periods of fieldwork, the senior and audit staff will dedicate 100 percent of their time to the City. All other team members will arrange their time to ensure the engagement is completed on time and service to you is always responsive. Key engagement team personnel are available for technical support and to answer questions, audit or non-audit related, at any time. Scheduled meetings can be arranged to include the partners in the discussion of audit issues, however, when not on-site, the partners are only a phone call away.

TAB 5 – EXPERIENCE AND QUALIFICATIONS

KEY PERSONNEL LICENSES

Key supervisory staff are licensed or pending licensure to practice in the State of Florida. Copies of pertinent licenses follows.



TAB 5 – EXPERIENCE AND QUALIFICATIONS

RESUMES



TANYA I. DAVIS, CPA
Engagement Partner

Tanya is the partner in charge of attest services at S. Davis & Associates, P.A. and has over thirty years of public accounting experience. She was a former Audit Supervisor with Grant Thornton, LLP and experienced staff with PricewaterhouseCoopers. Tanya has attained pertinent audit and special services experience in the governmental industry, most requiring federal and/or state single audits.

Tanya has been with SDA for over 20 years.

Selected Current and Former Governmental Experience

- City of Dania Beach*
- City of Dania Beach Police & Firefighters Retirement System
- City of Hollywood*
- City of Hollywood CRA's
- City of Lauderhill*
- City of West Park*
- City of North Miami
- Town of Pembroke Park
- City of South Bay*
- City of Riviera Beach Community Redevelopment Agency
- City of Lauderhill Police and Firefighters Retirement System
- City of Miramar Pension Trust for General Employees
- City of Miramar Management Retirement Plan
- City of Miramar Police Officers' Retirement Plan and Trust
- South Florida Regional Planning Council*
- Broward County Single Audit*
- Broward County Housing Finance Authority
- Broward County Housing Authority
- Broward Performing Arts Center Authority*
- Broward County Sheriff's Office
- Broward County Supervisor of Elections
- Miami-Dade County Public Schools*
- School Board of Broward County*
- Florida Atlantic Research & Development Authority
- Florida Atlantic University Research Corporation (Florida Atlantic University DSO)
- FAMU Boosters (Florida A&M University DSO)

* - Single Audit

Professional and Civic Affiliations

- Past Chairperson and Two-Term Board Member, State of Florida Board of Accountancy
- Past Member, National Association of State Boards of Accountancy (NASBA)
- Member, Government Finance Officers Association (GFOA)
- Member, Florida GFOA
- Member, South Florida Government Finance Officers and City Clerks Association
- Member, Florida Institute of Certified Public Accountants (FICPA)
- Lifetime Member and Past Regional Vice President, National Association of Black Accountants
- Vice Chair of Trustees and Audit & Compliance Committee Chair, Barry University
- Trustee and Audit Committee Member (former Treasurer and Audit Committee Chair), Art & Culture Center of Hollywood
- Budget, Finance & Audit Committee Member, Humane Society of Broward

Education, Licenses and Continuing Professional Education

Cum Laude Graduate of Barry University with a Bachelor of Science Degree in Accounting

CPA licensed to practice in Florida

Tanya has exceeded CPE hours required by *Government Auditing Standards*.

TAB 5 – EXPERIENCE AND QUALIFICATIONS



SHAUN M. DAVIS, CPA
Quality Review Partner

Shaun is the Managing Partner of S. Davis & Associates, P.A. and has over thirty-five years of public accounting experience, including serving in his former position as Audit Manager with Ernst & Young. Shaun has pertinent experience in audit, consulting and special services engagements in the governmental industry, most requiring federal and/or state single audits.

Shaun founded the firm twenty-four years ago following six years of operating as Shaun M. Davis, CPA, the legacy firm.

Selected Current and Former Governmental Experience

- City of Dania Beach*
- City of Dania Beach Police & Firefighters Retirement System
- City of Hollywood*
- City of Lauderhill*
- City of West Park*
- City of North Miami
- City of Riviera Beach Community Redevelopment Agency
- South Florida Regional Planning Council*
- Solid Waste Authority of Palm Beach County
- South Florida Water Management District
- Florida Atlantic Research & Development Authority
- Broward County Housing Authority*
- Broward Performing Arts Center Authority*
- Broward County Single Audit*
- Broward County Sheriff's Office
- School Board of Broward County
- Miami-Dade County Public Schools*
- Broward County Supervisor of Elections
- Broward County Property Appraiser
- Broward County Clerk of Courts
- State of Florida Agency for Workforce Innovation
- Florida A&M Foundation (Florida A&M University DSO)
- FAMU Boosters (Florida A&M University DSO)

* - Single Audit

Professional and Civic Affiliations

- Past Chairman and Two-Term Board Member, State of Florida Board of Accountancy
- Member, South Florida Government Finance Officers and City Clerks Association
- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Florida Institute of Certified Public Accountants (FICPA)
- Lifetime Member, National Association of Black Accountants
- Member, National Black MBA Association
- Trustee and Audit & Compliance Committee Chair, Florida Atlantic University
- Former Board of Governors Member, Florida State University School of Business
- Former Advisory Council Member, Florida State University School of Accounting
- Member and Finance Committee Chair, Broward Workshop
- Member and Audit Committee Member, Orange Bowl Committee

Education and Licenses

Graduate of Florida State University with a Bachelor of Science degree in Accounting
CPA licensed to practice in Florida and New York
Shaun has exceeded CPE hours required by *Government Auditing Standards*.

TAB 5 – EXPERIENCE AND QUALIFICATIONS



ANNETTE E. LEWIS, CPA, MBA
Senior Manager

Annette has over thirty years of combined governmental and public accounting experience. She has held Director of Finance positions with governmental entities and, in her transition to public accounting, has gained significant experience in providing audit, accounting and consulting services for governmental clients.

Annette has been with SDA for over 15 years.

Selected Current and Former Governmental Experience

- City of Hollywood*
 - City of West Park
 - City of Weston
 - City of Miramar
 - City of North Miami
 - City of South Bay
 - City of Riviera Beach Community Redevelopment Agency
 - South Florida Regional Planning Council*
 - Solid Waste Authority of Palm Beach County
 - South Florida Water Management District
 - State of Florida Agency for Workforce Innovation
 - School Board of Broward County
 - Miami-Dade County Public Schools
 - Workforce One
 - Children's Services Council
 - Florida A&M University Foundation (Florida A&M University DSO)
 - FAMU Boosters (Florida A&M University DSO)
- * - Single Audit

Professional and Civic Affiliations

- Member, South Florida Government Finance Officers and City Clerks Association
- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Florida Institute of Certified Public Accountants (FICPA)
- Member, National Black MBA Association

Education and Licenses

Graduate of Boston College with a Bachelor of Science degree in Accounting and an MBA from Florida International University

CPA licensed to practice in Florida

Annette has exceeded CPE hours required by *Government Auditing Standards*.

TAB 5 – EXPERIENCE AND QUALIFICATIONS



JOY CHAMBERS-NICHOLAS, MBA
Senior

Joy is an auditor at S. Davis & Associates, P.A. She began her career with Mair Russell, a corresponding firm of Grant Thornton, LLP and has twenty-five years of combined public and private experience in accounting, taxation and auditing. She has attained pertinent governmental audit experience for both financial statements and grant expenditures (the Single Audit).

Joy has been with SDA for over five years.

Selected Current and Former Governmental Experience

- City of Hollywood*
 - City of Deerfield Beach*
 - City of Pompano Beach*
 - City of West Park*
 - City of Miramar Pension Trust for General Employees
 - City of Miramar Management Retirement Plan
 - City of Miramar Police Officers' Retirement Plan and Trust
 - City of Lauderhill Police and Firefighters Retirement System
 - South Florida Regional Planning Council*
 - Miami-Dade Expressway Authority
 - School Board of Broward County*
 - Florida Atlantic University Research Corporation (Florida Atlantic University DSO)
- * - Single Audit

Professional and Civic Affiliations

- Member, South Florida Government Finance Officers and City Clerks Association
- Member, Florida Institute of Certified Public Accountants (FICPA)

Education and Licenses

Graduate of the University of the West Indies, Kingston, Jamaica, with a Bachelor's Degree in Accounting and Management

Masters Degree in Accounting from Western Governors University

Pending licensure as a Florida CPA

Joy has exceeded CPE hours required by *Government Auditing Standards*.

TAB 6 – SCHEDULE

LEVEL OF STAFF AND HOURS

From partner to staff, all personnel levels will be assigned to each segment of the audit. The engagement partner, manager and senior will, primarily, be responsible for interim work including preliminary review and planning, with assistance from staff. Senior and staff will spend 100% of their scheduled time performing interim and year end fieldwork. During this time, the engagement partner and the engagement manager will be on-site for supervision, review and technical assistance, as needed. The partners, engagement manager and senior will all be heavily involved in year-end reporting. As aforementioned, when not already on-site, partners' time can be arranged to participate in all meetings and conference calls deemed necessary to answer questions and resolve any issues that may arise during the performance of the audit.

Estimated hours by segment and staff category are as follows for the financial statement and the single audits (including preparation of financial statements and the Annual Financial Report):

STAFF CLASSIFICATION	PLANNING AND INTERIM*	YEAR-END AND REPORTING*
Partners	30	55
Manager	45	65
Senior	85	95
Staff	80	132
Admin	4	6

Hours are expected be higher for the first fiscal year's audit.



TAB 6 – SCHEDULE

PROPOSED AUDIT TIMETABLE

The following table charts a proposed course for a successful and efficient audit that enables us to meet your needs and make your deadlines.

<i>Procedure</i>	<i>2020 2021</i>	<i>Dec Mar</i>	<i>Jan Apr</i>	<i>Feb May</i>	<i>Mar Jun</i>
<i>Entrance Conference</i>					
<i>Planning</i>					
<i>Systems Evaluation</i>					
<i>Understanding and Testing Internal Control</i>					
<i>Detailed Audit Plan</i>					
<i>Progress Conferences</i>					
<i>Interim Substantive Testing</i>					
<i>Circulation of Confirmations</i>					
<i>List of Required Schedules Submitted</i>					
<i>Year End Entrance Conference</i>					
<i>Year End Substantive Testing</i>					
<i>Exit Conference</i>					
<i>Review of Financial Statements and Management Letter</i>					
<i>Review of Draft AFR with the Finance Director and City Manager</i>					
<i>Final AFR</i>					
<i>Review of AFR with Commissioners, individually</i>					
<i>Present Final AFR to Commissioners</i>					

Your audit team maintains the ability to begin work with minimum notice and is poised to begin within one (1) week of contract execution. SDA commits to delivering timely final reports by March 15th for the fiscal year ended September 30, 2020 audit and by June 15th for the fiscal year ended September 30, 2021 audit.



TAB 7 – PRICING OF SERVICES

We strive to keep our fees at a reasonable level consistent with the highest professional standards. We will use audit sampling and the City's personnel as a resource, with sensitivity towards not overburdening, in an effort to curtail costs. In light of the structure of SDA and because we understand how the national, state and local declining economies have impacted all governmental entities, our proposed audit engagement fees will be discounted as follows:



RFP NO: 21-1115200 PRICE PROPOSAL FORM

INDEPENDENT AUDITING SERVICES

PROPOSER understands and agrees that the Contract Price is the lump sum to furnish and install all of the Work complete in place. Vendor's price will not be adjusted unless the CITY changes the scope of the Project after the Contract Date.

As such, the Vendor shall furnish all labor, materials, equipment, tools, superintendence and services necessary to provide a complete, in place Project for the Proposed Price of:

LUMP SUM PRICE: \$ 75,000 (PER FISCAL YEAR) considering the level effort yielding significant audit AJE's

Additional Services - It is anticipated that the Proposer would use staff with a variety of skill and experience levels in providing any additional services contemplated in the RFP. Therefore, firms shall provide a comprehensive hourly rate for each type of staff, using the generic guide below. The firm may propose a separate schedule for each type of additional service offered by the Proposer. It is expected that the City would authorize additional services on an individual basis. The City would jointly determine with the Firm a not-to-exceed price for each project, using the contractually established rates.

ILLUSTRATIVE GUIDE FOR PROPOSING HOURLY PRICE FOR ADDITIONAL SERVICES				
LEVEL	EXPERIENCE	DISCOUNTED HOURLY BILLING RATE	QUALIFICATIONS	RESPONSIBILITIES/SPECIALTY
Paraprofessional	Gov't Audit	\$ 48	Gov't Audit Exp	Assist audit team
Junior	Gov't Audit	\$ 76	Gov't Audit Exp	Assist senior with staff level work
Senior	Gov't Audit	\$126	Gov't Audit Exp	In-charge of engagement planning & supervision
Manager	Gov't Audit	\$191	Gov't Audit Exp	Manage engagement
Partner	Gov't Audit	\$221	Gov't Audit Exp	Overall engagement responsibility
Specialists	various	\$200	various	Work in specialty field, as needed

SUBMITTED
THIS 15th DAY OF November 2021.

BID SUBMITTED BY:

S. Davis & Associates, P.A.

Company

305-628-1510

Telephone Number

TAB 7 – PRICING OF SERVICES

Tanya I. Davis

Name of Person Authorized to Submit
Bid

Tanya I. Davis
Signature

Partner/Secretary

Title

305-628-1595

Fax Number

tdavis@sdaviscpa.com

Email Address

TAB 8 – REFERENCES

The following governmental entities for which SDA has provided services can be contacted by the City for references.

NAME	<i>City of Lauderhill</i>
CONTACT	Kennie Hobbs, Assistant City Manager/Director of Finance and Support Services
TELEPHONE NUMBER	954-730-3033
E-MAIL ADDRESS	khobbs@lauderhill-fl.gov
DATES SERVED	2017 to current, 2011 to 2012
SCOPE & DOLLAR VALUE	Financial Statement Audit, Single Audit; \$53,500 (previous services – retirement system audits)
PRIME/SUB-CONSULTANT RESULTS	Prime Engagements completed satisfactorily
NAME	<i>City of West Park</i>
CONTACT	W. Ajibola Balogun, City Manager
TELEPHONE NUMBER	954-989-2688
E-MAIL ADDRESS	abalogun@cityofwestpark.org
DATES SERVED	2020 to current and 1995-2015
SCOPE & DOLLAR VALUE	Financial Statement Audit; \$20,000 (additional services – consulting)
PRIME/SUB-CONSULTANT RESULTS	Prime Engagements completed satisfactorily
NAME	<i>Town of Pembroke Park</i>
CONTACT	Harry Taubenfeld, Finance Director
TELEPHONE NUMBER	954-966-4600, ext. 232
E-MAIL ADDRESS	htaubenfeld@tppfl.gov
DATES SERVED	2020 to current
SCOPE & DOLLAR VALUE	Financial Statement Audit; \$50,000
PRIME/SUB-CONSULTANT RESULTS	Prime Engagements completed satisfactorily
NAME	<i>City of Miramar</i>
CONTACT	Kevin Adderley, Finance Director
TELEPHONE NUMBER	954-602-3049 or 305-987-4619
E-MAIL ADDRESS	keadderley@miramarfl.gov
DATES SERVED	2017 to current; 2008-2009
SCOPE & DOLLAR VALUE	Retirement Plan Audits and Internal Audits; \$152,000
PRIME/SUB-CONSULTANT RESULTS	Prime Engagements completed satisfactorily

TAB 8 – REFERENCES

NAME	<i>Housing Finance Authority of Broward County</i>
CONTACT	Norman Howard, Manager
TELEPHONE NUMBER	954-357-4925
E-MAIL ADDRESS	nhoward@broward.org
DATES SERVED	2014-2019; 2006-2010; 1996-2000
SCOPE & DOLLAR VALUE	Financial Statement Audit of Bond Programs; Financial Statement Audit of Operations; \$60,000-\$160,000
PRIME/SUB-CONSULTANT	Prime
RESULTS	Engagements completed satisfactorily

NAME	<i>Miami-Dade County Public Schools</i>
CONTACT	Jon Goodman, Interim Chief Auditor
TELEPHONE NUMBER	305-995-1318
E-MAIL ADDRESS	jgoodman@dadeschools.net
DATES SERVED	2018-2019
SCOPE & DOLLAR VALUE	General Obligation Bond Performance Audit; \$250,000
PRIME/SUB-CONSULTANT	Prime
RESULTS	Engagement completed satisfactorily

NAME	<i>School Board of Broward County</i>
CONTACT	Joris Jabouin, Chief Auditor
TELEPHONE NUMBER	754-321-2400
E-MAIL ADDRESS	Joris.Jabouin@browardschools.com
DATES SERVED	1997 to current
SCOPE & DOLLAR VALUE	Financial Statement Audit, Single Audit, Internal Audit, Agreed-upon Procedures; \$152,000
PRIME/SUB-CONSULTANT	Prime – Internal Audit & Agreed-upon Procedures; Sub – Financial Statement Audit & Single Audit (report issuer)
RESULTS	Engagements completed satisfactorily



TAB 9 – ADDITIONAL FORMS AND OTHER INFORMATION

PROPOSER QUALIFICATIONS



RFP NO. 21-1115200

INDEPENDENT AUDITING SERVICES

PROPOSER QUALIFICATIONS

The Proposer, as a result of this proposal, MUST hold a County and/or Municipal Contractor's Occupational License in the area of their fixed business location. The following information MUST be completed and submitted with the proposal to be considered:

1. Legal Name and Address:

Name: S. Davis & Associates, P.A.

Address: 1176 NW 163 Drive

City, State, Zip: Miami Gardens, FL 33169 Phone/Fax: 305-628-1510/305-628-1595

2. Check One: Corporation ☒ Partnership ☐ Individual ☐

3. If Corporation, state:

Date of Incorporation: 1/30/1997 State in which Incorporated: FL

4. If an out-of-state Corporation, currently authorized to do business in Florida, give date of such authorization: _____

5. Name and Title of Principal Officers

Date Elected:

Shaun M. Davis, President

1/30/1997

Tanya I. Davis, Secretary

1/30/1997

6. The length of time in business: 24 years

7. The length of time (continuous) in business as a service organization in Florida:
24 years

8. Provide a list of at least three commercial or government references that the bidder has supplied service/commodities meeting the requirements of the City of Opa-locka specification, during the last thirty-six months.

9. A copy of County and/or Municipal Occupational License(s)

Note: Information requested herein and submitted by the proposers will be analyzed by the City of Opa-locka and will be a factor considered in awarding any resulting contract. The purpose is to insure that the Contractors, in the sole opinion of the City of Opa-locka, can sufficiently and efficiently perform all the required services in a timely and satisfactory manner as will be required by the subject contract. If there are any terms and/or conditions that are in conflict, the most stringent requirement shall apply.

TAB 9 – ADDITIONAL FORMS AND OTHER INFORMATION

CERTIFICATION REGARDING DEBARMENT AND SUSPENSION

CITY OF OPA-LOCKA



CERTIFICATION REGARDING DEBARMENT, SUSPENSION PROPOSED DEBARMENT AND OTHER MATTERS OF RESPONSIBILITY

1. The Proposer certifies, to the best of its knowledge and belief, that the Proposer and/or any of its Principals:

A. Are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any Federal agency.

B. Have not, within a three-year period preceding this offer, been convicted of or had a civil judgment rendered against them for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, state, or local) contract or subcontract; violation of Federal or state antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property; and

C. Are not presently indicted for, or otherwise criminally or civilly charged by a governmental entity with, commission of any of the offenses enumerated in paragraph 1-B of this provision.

2. The Proposer has not, within a three-year period preceding this offer, had one or more contracts terminated for default by any City, State or Federal agency.

A. "Principals," for the purposes of this certification, means officers; directors; owners; partners; and, persons having primary management or supervisory responsibilities within a business entity (e.g., partner or principal). This Certification Concerns a Matter Within the Jurisdiction of an Agency of the United States and the Making of a False, Fictitious, or Fraudulent Certification May Render the Maker Subject to Prosecution Under Section 1001, Title 18, United States Code.

B. The Proposer shall provide immediate written notice to the Contracting Officer if, at any time prior to contract award, the Proposer learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

C. A certification that any of the items in paragraph (a) of this provision exists will not necessarily result in withholding of an award under this solicitation. However, the certification will be considered in connection with a determination of the Proposer's responsibility. Failure of the Proposer to furnish a certification or provide such additional information as requested by the Contracting Officer may render the Proposer non-responsive.

D. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render, in good faith, the certification required by paragraph (a) of this provision. The knowledge and information of a Proposer is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

TAB 9 – ADDITIONAL FORMS AND OTHER INFORMATION

E. The certification in paragraph (a) of this provision is a material representation of fact upon which reliance was placed when making award. If it is later determined that the Proposer knowingly rendered an erroneous certification, in addition to other remedies available to the Government, the Contracting Officer may terminate the contract resulting from this solicitation for default.

AS THE PERSON AUTHORIZED TO SIGN THE STATEMENT, I CERTIFY THAT THIS FIRM COMPLIES FULLY WITH THE ABOVE REQUIREMENTS.

Signature Tanya I. Davis

Printed Name Tanya I. Davis

TAB 9 – ADDITIONAL FORMS AND OTHER INFORMATION

DRUG-FREE WORKPLACE CERTIFICATION



CITY OF OPA-LOCKA
RFP NO. 21-1115200

DRUG-FREE WORKPLACE CERTIFICATION FORM

Whenever two (2) or more bids/proposals, which are equal with respect to price, quality, and service, are received by the CITY OF OPA-LOCKA for the procurement of commodities or contractual services, a bid/proposal received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of controlled substances is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in number (1).
4. In the statement specified in number (1), notify the employees that as a condition for working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction on or plea of guilty or no contest to any violation of Chapter 893, Florida Statutes or of any controlled substance law of the United States or any singular state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of Section 287.087, Florida Statutes.

This Certification is submitted by Tanya I. Davis the
(Name)
Partner/Secretary of S. Davis & Associates, P.A.
(Title/Position) (Company)

who does hereby certify that said Company has implemented a drug-free workplace program, which meets the requirements of Section 287.087, Florida Statutes, which are identified in numbers (1) through (6) above.

November 15, 2021
Date

Tanya I. Davis
Signature

TAB 9 – ADDITIONAL FORMS AND OTHER INFORMATION

NON-COLLUSION AFFIDAVIT



CITY OF OPA-LOCKA NON-COLLUSION AFFIDAVIT

STATE OF FLORIDA - COUNTY OF MIAMI DADE

Tanya I. Davis being first duly sworn, deposes and says that:

- (1) He/She/They is/are the Partner/Secretary
(Owner, Partner, Officer, Representative or Agent) of
S. Davis & Associates, P.A. the PROPONENT that has submitted the attached proposal;
- (2) He/She/They is/are fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;
- (3) Such Proposal is genuine and is not a collusive or sham Proposal;
- (4) Neither the said PROPONENT nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other PROPONENT, firm, or person to submit a collusive or sham Proposal in connection with the Work for which the attached Proposal has been submitted; or to refrain from Proposing in connection with such Work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with any PROPONENT, firm, or person to fix any overhead, profit, or cost elements of the Proposal or of any other PROPONENT, or to fix any overhead, profit, or cost elements of the Proposed Price or the Proposed Price of any other PROPONENT, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed Work;
- (5) The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the PROPONENT or any other of its agents, representatives, owners, employees or parties of interest, including this affiant.

Signed, sealed and delivered in the presence of:

[Signature]
Witness

[Signature]
Witness

By: Tanya I. Davis
Signature

Tanya I. Davis, Partner/Secretary
Print Name and Title

TAB 9 – ADDITIONAL FORMS AND OTHER INFORMATION

NON-DISCRIMINATION AFFIDAVIT



NON-DISCRIMINATION AFFIDAVIT

I, the undersigned, hereby duly sworn, depose and say that the organization, business or entity represented herein shall not discriminate against any person in its operations, activities or delivery of services under any agreement it enters into with the City of Opa-locka. The same shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws and shall not engage in or commit any discriminatory practice against any person based on race, age, religion, color, gender, sexual orientation, national origin, marital status, physical or mental disability, political affiliation or any other factor which cannot be lawfully used as a basis for service delivery.

By: Tanya J. Davis

Title: Partner/Secretary

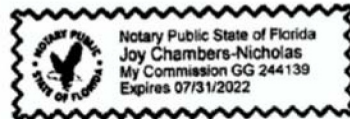
Sworn and subscribed before this

15th day of November, 2021

Joy Chambers-Nicholas
Notary Public, State of Florida

Joy Chambers-Nicholas
(Printed Name)

My commission expires: July 31, 2022



TAB 9 – ADDITIONAL FORMS AND OTHER INFORMATION

E-VERIFY



E-VERIFY FORM

Definitions:

"Contractor" means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration.

"Subcontractor" means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.

Effective January 1, 2021, public and private employers, contractors and subcontractors will begin required registration with, and use of the E-verify system in order to verify the work authorization status of all newly hired employees. Vendor/Consultant/Contractor acknowledges and agrees to utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:

- a) All persons employed by Vendor/Consultant/Contractor to perform employment duties within Florida during the term of the contract; and
- b) All persons (including sub-vendors/subconsultants/subcontractors) assigned by Vendor/Consultant/Contractor to perform work pursuant to the contract with the Department. The Vendor/Consultant/Contractor acknowledges and agrees that use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the City of Opa-locka; and

Should vendor become successful Contractor awarded for the above-named project, by entering into this Contract, the Contractor becomes obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. If this contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of 1 year after the date of termination.

Company Name: S. Davis & Associates, P.A.

Authorized Signature: Tanya I. Davis

Print Name: Tanya I. Davis

Title: Partner/Secretary

Date: November 15 2021

TAB 9 – ADDITIONAL FORMS AND OTHER INFORMATION

MINORITY OWNED BUSINESSES/DISADVANTAGED BUSINESS ENTERPRISES

SDA is certified by the Florida Unified Certification Program as a Disadvantaged Business Enterprise (DBE) and by Miami-Dade County Small Business Development as a Small Business Enterprise – Goods & Services (SBE- G&S) and Local Developing Business (LDB).



Internal Services Department
Small Business Development
111 NW 1 Street, 19th Floor
Miami, Florida 33128
T 305-375-3111
F 305-375-3100

August 19, 2021

S. Davis & Associates, P.A.
2521 Hollywood Boulevard
Hollywood, FL 33020

Approval Date: August 18, 2021
Expiration Date: February 28, 2022

Dear Mr. Shaun Davis,

Miami-Dade County Small Business Development (SBD), a division of Internal Services Department (ISD), is pleased to notify you of your firm's continuing eligibility as a certified Small Business Enterprise - Goods & Services (SBE-G&S). The Small Business Enterprise (SBE) programs are governed by sections 2-8.1.1.1.1; 2-8.1.1.1.2; 2-10.4.01; 10-33.02 of Miami-Dade County's Codes. Your firm is certified in the categories listed below.

The Small Business Enterprise - Goods & Services (SBE-G&S) certification is continuing through the Expiration Date listed above, contingent upon your firm maintaining its eligibility based on the criteria outlined in the Code of Miami-Dade County. Your firm's name and tier level will be listed in the directory for all SBE certified firms, which can be accessed through the Business Management Workforce System (BMWS) website at <http://mdcsbd.gob2g.com>.

If at any time there is a material or business structure change in the firm including, but not limited to, ownership, officers, director, scope of work being performed, daily operations, affiliations(s) with other businesses or the physical location of the firm, you must notify this office within thirty (30) calendar days of the effective date of the change(s) via the BMWS. Notification should include supporting documentations. You will receive timely instructions from this office as to how you should proceed, if necessary. Failure to notify SBD of any changes may result in immediate action to decertify the firm.

It is strongly recommended that you register your firm as a bidder with Miami-Dade County. To register, you may visit: <https://www.miamidade.gov/global/business/procurement/home.page>.

Thank you for your interest in doing business with Miami-Dade County. Should you have any questions or concerns, please contact our office at 305-375-3111 or via email at sbdcert@miamidade.gov.

Sincerely,

Jeanise Cummings-Labossiere
Section Chief, Small Business Development

CATEGORIES: (Your firm may bid or participate on contracts only under these categories)

NIGP 91804: ACCOUNTING, AUDITING, BUDGET CONSULTING
NIGP 91846: FEASIBILITY STUDIES, CONSULTING
NIGP 91849: FINANCE AND ECONOMICS CONSULTING
NIGP 91875: MANAGEMENT CONSULTING
NIGP 91876: MARKETING CONSULTING
NIGP 94611: ACCOUNTING SERVICES (NOT OTHERWISE CLASSIFIED)
NIGP 94631: CERTIFIED PUBLIC ACCOUNTANT (CPA) SERVICES

TAB 9 – ADDITIONAL FORMS AND OTHER INFORMATION



Internal Services Department Small Business Development

111 NW 1 Street, 19th Floor
Miami, Florida 33128
T 305-375-3111
F 305-375-3180

August 19, 2021

Shaun Davis
S. Davis & Associates, P.A.
2521 Hollywood Boulevard
Hollywood, FL 33020

Approval Date: August 18, 2021 - Local Development Business (LDB)
Anniversary Date: February 28, 2022

Dear Shaun Davis,

Miami-Dade County Small Business Development (SBD), a division of the Internal Services Department (ISD), has completed the review of your application and attachments submitted for certification. Your firm is officially certified as a Miami-Dade County Local Developing Business (LDB) in accordance with section of the code of Miami-Dade County.

LDB certification is continuous with no expiration date; however, firms are required to attest that there are no changes via the No Change Declaration form on or before the firm's anniversary date to remain certified. You will be notified of your annual responsibilities in advance of the Anniversary Date listed above. You must submit the annual No Change Declaration form no later than the Anniversary Date to maintain your eligibility. Failure to comply with the said responsibilities may result in immediate action to decertify the firm.

If at any time there is a material or business structure change in the firm including, but not limited to, ownership, officers, director, scope of work being performed, daily operations, affiliations(s) with other businesses or the physical location of the firm, you must notify this office within thirty (30) calendar days of the effective date of the change(s) via the Business Management Workforce System (BMWS). Notification should include supporting documentations. You will receive timely instructions from this office as to how you should proceed, if necessary. **Failure to notify SBD of any changes may result in immediate action to decertify the firm.**

Please note that the categories listed are very general and are used only to assist our customers in searching the directory for certified firms to meet contract goals. You can find the firm's up-to-date certification profile as well as all other certified firms on the Miami-Dade County Internal Services Department, Small Business Development certified firms' directory at the website <http://www.miamidade.gov/smallbusiness/certification-programs.asp>.

It is strongly recommended that you register your firm as a bidder with Miami-Dade County. To register, you may visit <https://www.miamidade.gov/global/business/procurement/home.page>. Thank you for your interest in doing business with Miami-Dade County. If you have any questions or concerns, you may contact our office at 305-375-3111 or via email at sbdcert@miamidade.gov.

Sincerely,

Jeanise Cummings-Labossiere
Section Chief, Small Business Development

CATEGORIES: (Your firm may bid or participate on contracts only under these categories)

NAICS 541211: OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
NAICS 541611: ADMINISTRATIVE MANAGEMENT AND GENERAL MANAGEMENT CONSULTING SERVICES

TAB 9 – ADDITIONAL FORMS AND OTHER INFORMATION

INSURANCE CERTIFICATES

ACORD®		CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 01/26/2021			
THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.							
IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).							
PRODUCER STANDARD LINES BROKERAGE/PHS 21229071 The Hartford Business Service Center 3600 Wiseman Blvd San Antonio, TX 78251			CONTACT NAME: PHONE (866) 467-8730 FAX (888) 443-6112 (A/C, No, Ext): E-MAIL ADDRESS:				
INSURED S. DAVIS & ASSOCIATES 2521 HOLLYWOOD BLVD HOLLYWOOD FL 33020-6606			INSURER(S) AFFORDING COVERAGE INSURER A: Sentinel Insurance Company Ltd. 11000 INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:				
COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:							
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.							
INSR LTR	TYPE OF INSURANCE	ADOL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☐ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR ☒ General Liability GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☒ LOC OTHER:			21 SBM BW1205	02/24/2021	02/24/2022	EACH OCCURRENCE \$2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$2,000,000 GENERAL AGGREGATE \$4,000,000 PRODUCTS - COM/PO/ AGG \$4,000,000
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☒ ALL OWNED AUTOS ☐ HIRER AUTOS ☒ SCHEDULED AUTOS ☐ NON-OWNED AUTOS			21 SBM BW1205	02/24/2021	02/24/2022	COMBINED SINGLE LIMIT (Ea accident) \$2,000,000 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
	UMBRELLA LIAB EXCESS LIAB ☐ OCCUR ☐ CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE AGGREGATE
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A				PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE -EA EMPLOYEE E.L. DISEASE - POLICY LIMIT
A	EMPLOYMENT PRACTICES LIABILITY			21 SBM BW1205	02/24/2021	02/24/2022	Each Claim Limit \$10,000 Aggregate Limit \$10,000
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)							
Those usual to the Insured's Operations.							
CERTIFICATE HOLDER S. DAVIS & ASSOCIATES 2521 HOLLYWOOD BLVD HOLLYWOOD FL 33020-6606				CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Susan F. Castaneda</i>			

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TAB 9 – ADDITIONAL FORMS AND OTHER INFORMATION

ACORD		CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 7/20/2021			
THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).							
PRODUCER Brunswick Companies 5309 Transportation Boulevard Cleveland, OH 44125			CONTACT NAME Janelle Blak, CPCU CIC AAI PHONE (A/C No. Ext): (330) 864-8800 FAX (A/C No.): (330) 864-8861 E-MAIL ADDRESS: jblak@brunswickcompanies.com				
INSURED S. Davis & Associates PA 2521 Hollywood Boulevard Hollywood, FL 33020			INSURER(S) AFFORDING COVERAGE INSURER A : Hanover Insurance Companies INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :				
COVERAGES			CERTIFICATE NUMBER:		REVISION NUMBER:		
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.							
INSR LTR	TYPE OF INSURANCE	ADDITIONAL INSURED	SUBROGATION WAIVED	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO. JECT ☐ LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMPI/OP AGG \$ \$
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ ALL OWNED AUTOS ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ☐ NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB ☐ EXCESS LIAB ☐ OCCUR ☐ CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/OWNER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N ☐ N/A					PER STATUTE ☐ OTHER ☐ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Accountants Professional Liability Claims Made Coverage Form Prior Acts Date: 7/16/2009			LHW9627700 10	7/16/2021	7/16/2022	Per Claim: \$1,000,000 Aggregate: \$1,000,000 Deductible: \$2,500
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)							
CERTIFICATE HOLDER				CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.			

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TAB 9 – ADDITIONAL FORMS AND OTHER INFORMATION



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

09/14/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER AUTOMATIC DATA PROCESSING INS AGCY 76250717 71 HANOVER ROAD FLORHAM PARK NJ 07932		CONTACT NAME: PHONE (800) 524-7024 FAX (800) 524-4013 (A/C, No, Ext): (A/C, No): E-MAIL ADDRESS:	
		INSURER(S) AFFORDING COVERAGE	
		NAIC# 29459	
INSURED S. DAVIS & ASSOCIATES 2521 HOLLYWOOD BLVD HOLLYWOOD FL 33020-6606		INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**
 THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	☐ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☐ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PRO-JECT ☐ LOC ☐ OTHER:						EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COM/OP AGG
	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ ALL OWNED AUTOS ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ☐ NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
	UMBRELLA LIAB EXCESS LIAB ☐ OCCUR CLAIMS-MADE ☐ RETENTION \$						EACH OCCURRENCE AGGREGATE
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		76 WEG LY6101	10/13/2021	10/13/2022	X PER STATUTE OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Those usual to the Insured's Operations.

CERTIFICATE HOLDER School Board of Broward County c/o EXIGIS Risk Management Services PO BOX 4668- ECM #35050 NEW YORK NY 10163-4668	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Susan L. Castaneda</i>
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City of Opa Locka, Florida

RFP for Audit Services – RFP No: 21-1115200

Due Date: November 15, 2021 @ 2:00PM

Submitted by:



HCT Certified Public Accountants and Consultants LLC

3816 Hollywood Boulevard, Ste. 203, Hollywood, FL 33021

Phone: 954.966.4435

Fax Number: 954.962.7747

rharvey@hct-cpa.com

Contact: Roderick Harvey CPA, CVA

Authorized Signature: Roderick Harvey CPA, CVA



TAB 1 - TABLE OF CONTENTS

Tab 2	Transmittal Letter.....	1
Tab 3	General Information.....	4
Tab 4	Project Approach.....	6
Tab 5	Experience and Qualifications	19
Tab 6	Schedule.....	34
Tab 7	Pricing of Services.....	37
Tab 8	References.....	40
Tab 9	Required Forms:	45
	- Proposer Qualifications.....	46
	- Certification regarding debarment and suspension.....	61
	- Drug Free workplace.....	63

TAB 2 – LETTER OF TRANSMITTAL

November 15, 2021

The City of Opa Locka
Audit Committee
Office of the City Clerk
780 Fisherman Street, 4th Floor
Opa Locka, Florida 33054

Dear Finance Director and Members of the Financial
Audit Services Evaluation Committee:

Thank you for the opportunity to present our team of HCT Certified Public Accountants and Consultants, LLC (“HCT”) to the City of Opa Locka, Florida (“The City”) for the purposes of our submission for Solicitation/RFP for Financial Auditing Services. HCT offers a local firm perspective, resources, and methodology of a national CPA firm.

HCT is pleased to propose to perform auditing services for City of Opa Locka. It is our understanding that the proposal includes the annual financial, performance of a Single Audit, and compliance audits based on a fee not-to-exceed a negotiated annual maximum amount.

The review an opinion on the fair presentation of the combining and individual fund financial statements and schedules will be conducted in accordance with:

- Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA);
- Financial audits set forth by OMB Circular A-133 and the single audit report that complies with the Uniform Grant Guidance as per Section 2 of the Code of Federal Regulations, part 200, subpart F;
- Rules of the Auditor General of the State of Florida;
- Florida Single Audit Act;
- Other regulatory standards.

Understanding the Work to be performed

Based on HCT’s review of the Request for Proposal No 21-1115200, it is our understanding that HCT will provide the following services:

- **For the City of Opa Locka**
 - A report of a fair presentation of the basic financial statement, in conformance with generally accepted accounting principles.



- A report on compliance with applicable laws and regulations that may have a material effect on the financial statements.
- A report on the internal control structure based on the auditor's understanding of the control structure made as part of the audit of the financial statements.
- **For the City of Opa Locka's Federal Awards and State Financial Assistance Programs**
 - Federal and State single audit reports in compliance with the Uniform Guidance and the Florida Single Audit Act.
- **Report matters to the Director of Financial Services**
 - Review the management letter comments as required by F.S. 11.45(3)(a) 4
 - Review the draft general distribution CAFR
 - Review and advise the independent audit findings
 - Management consultation with staff
 - Discuss information in the audited financial statements
 - Major issues discussed with management prior to retention
 - Difficulties encountered in performing the audit
 - Discuss irregularities and illegal acts
- **Maintain Working Papers**
 - Retain working papers and reports at HCT's expense
 - Maintain the records for a period of three years
 - Allow access to the working papers for inspect and reproduction as necessary

Key Elements

HCT serves governmental agencies similar in size and complexity to the City of Opa Locka . We are confident our proposal not only addresses your need for financial auditing services, but also demonstrates our strong capabilities in serving state and local government clients. HCT is focused on delivering an exceptional level of knowledge, insight, and industry experience. As our clients' most trusted business advisor, we:

- Take a genuine interest in your opportunities and challenges
- Proactively work with you to develop solutions based on a deep understanding of your business and industry
- Address your organization's financial and operational challenges through our national and global resources
- Continually strive to the organizations we serve, the communities in which we work and live, the internal audit profession, and ourselves

This proposal will outline our comprehension of the requisite scope of work; our commitment to meet mandated deadlines and the overall value you will receive by selecting HCT and our team of professionals. **HCT has a committed staff that will be maintained in both number and level to successfully conclude the audit examination in the time frames specified in this request for proposals.**

HCT is a member of the American Institute of Certified Public Accountants' (AICPA) *Governmental Audit Quality Center*. The professionals at HCT are committed to ensuring open and continual communication. We will serve as a "team" that can, if chosen, provide the capacity to ensure a seamless transition into future engagements. We believe a well-planned engagement, as well as, effective communication are vital components to ensuring minimum disruption to your staff, but will ultimately allow our team to produce a quality product.

Specialized Client Industry

- **Government**
- **Higher Education**
- **Not-for-Profit**
- **Public Sector**
- **Financial Services**
- **Private Industry**

We appreciate this opportunity to serve and provide efficiently if selected. Thank you for your consideration. If for any reason you have any questions, please do not hesitate to reach out to the contact person as listed below.

Sincerely,

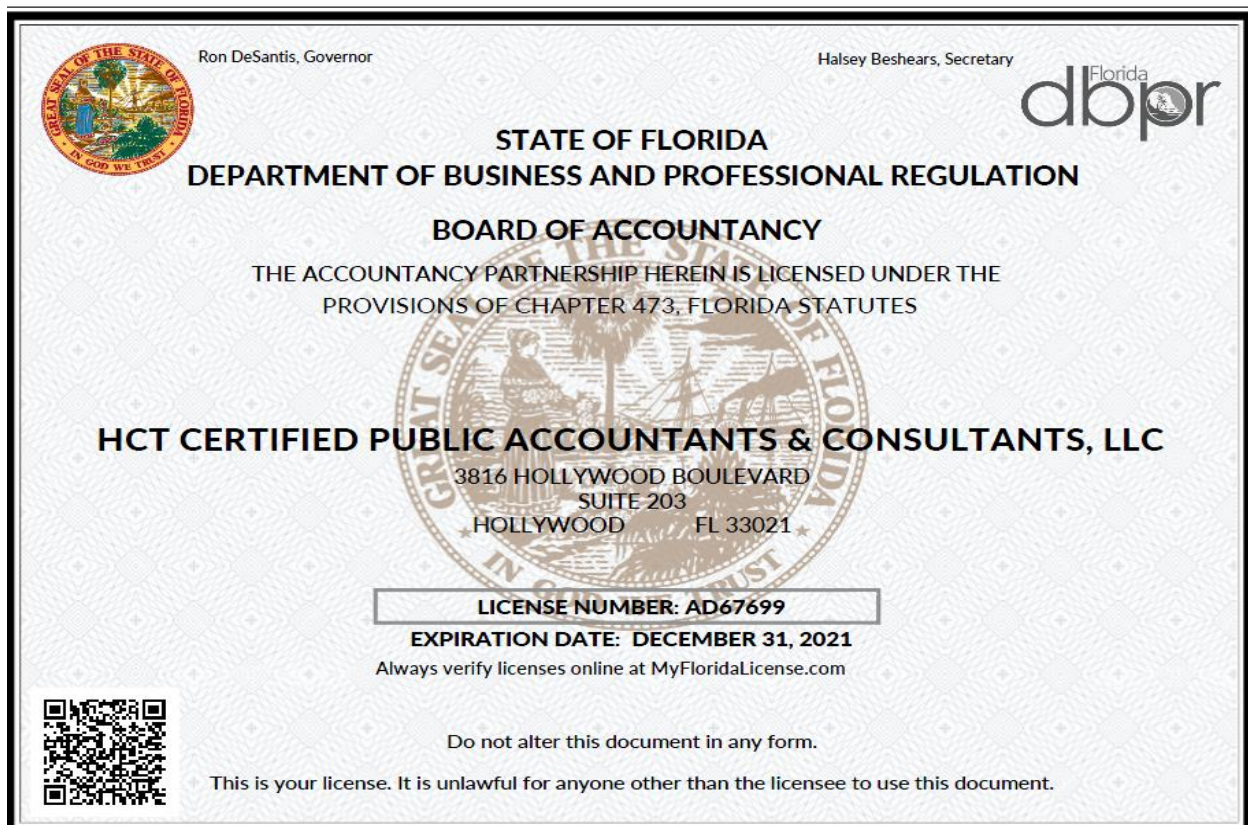


Roderick Harvey, CPA, CVA
Managing Partner
3816 Hollywood Boulevard, Suite 203
Hollywood, Florida 33021
Phone: 954.966.4435
Fax Number: 954.962.7747
rh Harvey@hct-cpa.com
Authorized Signature: Roderick Harvey CPA, CVA

TAB 3 – GENERAL INFORMATION

We are a Limited Liability Company with our office located in Hollywood, Florida. The audit will be performed by the firm's Hollywood office, which serves as the main office. **Permanent Office Responsible for the City of Opa Locka's Audit Services is Located in Broward County**, 3816 Hollywood Boulevard, Suite 203, Hollywood, Florida 33021. Tel 954.966.4435 // Fax 954.962.7747 // Normal Business Hours are 8:30am – 6:00pm, Monday through Friday // www.hct-cpa.com. HCT is a Limited Liability Company Incorporated 11/06/2012 as registered with the State of Florida.

HCT provides this affirmative statement that the firm and all assigned key professional staff are properly licensed to practice in Florida. The proposer does hold an active licensed in the State of Florida # AD67899. We also maintain good standing with the State of Florida Board of Accountancy to practice public accounting and meets the independence standards as defined by generally accepted auditing standards. We are qualified to do business in the State of Florida under the laws of Florida per Chapter 607; F.S. All HCT key audit personnel assigned have successfully completed the number of required hours of Continuing Professional Education (CPE) for CPA's engaged in governmental auditing pursuant to Florida Statute 473.312 and Governmental Auditing Standards (Yellow Book).



TAB 3 – GENERAL INFORMATION (continued)

HCT provides this affirmative statement that the Managing Partner is properly licensed to practice in Florida. The Managing Partner Roderick Harvey CPA, CVA does hold an active licensed in the State of Florida # AC0030015.



TAB 4 PROJECT APPROACH

HCT employees are required to sign a “Personal Independence Confirmation” upon hire and to update annually as part of our quality control standards for our firm. **Additionally, for each GAGAS audit, all assigned professionals sign a statement of independence specific to the client. This procedure ensures that we will remain independent throughout the City’s engagement.**

UNDERSTAND THE CLIENT	RISK ASSESSMENT	FURTHER AUDIT PROCEDURES	EVALUATION	DELIVERY
· Business objectives · Financial performance · Accounting policies · Internal control	· Risks of material misstatement (error or fraud) · Significant risks · Control deficiencies	· Tests of controls · Substantive analytical procedures · Substantive tests of details	· Audit evidence · Uncorrected misstatements	· Issue reports

Responsiveness

Our firm is responsive. Organizations who choose our firm rely on competent advice and fast, accurate personnel. Through hard work, we have earned the respect of the business and financial communities. HCT has the people and ability to provide optional services. Our current governmental clients have issued over 200 million in new bond placements.

Quality Staff Resources

An accounting firm is known for the quality of its service. Our firm's reputation reflects the high standards we demand of ourselves. Our primary goal as a trusted advisor is to be available to provide insightful advice to enable our clients to make informed financial decisions. We do not accept anything less from ourselves and this is what we deliver to you.

We feel it is extremely important to continually professionally educate ourselves to improve our technical expertise, financial knowledge and service to our clients.

HCT can fulfill all elements of the Scope of Services and Special requirements as defined below:

1. Organizational Risk Assessment

- a. HCT will conduct an organizational risk assessment that includes a review of controls currently in place to enable the firm to better understand the City of Opa Locka governing and operating structure.
- b. The risk assessment will identify the areas of the highest risk.

TAB 4 PROJECT APPROACH (continued)

- c. Using this information, HCT will develop an external audit schedule prioritizing areas of highest risk.
 - d. **Present the findings of the Organizational Risk Assessment in a report to the City of Opa Locka** which will also contain an external audit schedule which will identify and prioritize the areas of greatest risk.
- 2. Communication with the City of Opa Locka/Financial Services Department**
- a. Upon approval of the Audit Plan, Team HCT will perform audits of each area identified on the external audit schedule.
 - b. Audit areas will require the Team HCT to work in conjunction with key staff in each area and conduct a thorough audit of the identified area. This work will include:
 - i. Provide recommendations for strengthening external controls in order to lower identified risks.
 - ii. Review department operations to ensure compliance with the City Code requirements, City policies and procedures.
 - iii. Assess compliance of business practices with various outside agencies, such as grant reporting agencies and other County, State and Federal regulatory agencies.
 - iv. Provide recommendations for implementing “best practices” in instances where policies, procedures and processes do not exist or should be improved upon.
 - v. Perform operational reviews of key business processes to identify deficiencies and weaknesses and make recommendations for improvements.
 - vi. Work closely with internal auditors and the City of Opa Locka staff to ensure minimal duplication of effort and proper focus.
 - vii. Attend Financial Services Department meetings and submit the audit plan before September 30th.

Audit Procedures

The financial / accounting system is employed, therefore, we will (i) review each active module and (ii) the extent of inherent risk and mitigated control/detection risk and the (iii) testing required.

Audit procedures include:

1. Collecting and processing a set of test data that reflects all the variants of data and errors which can arise in an application system at different times;
2. Using integrated test facilities, built into the system by the accounting system to help the External Auditor in his requirements, as one of the users of the system;
3. Simulating the auditee's application programs using audit software to verify the results of processing;
4. Reviewing program listings periodically to see that there are no unauthorized alterations to the programs;
5. Using either developed programs to interrogate and retrieve data applying selection criteria and to perform calculations and extracting samples of data from

TAB 4 PROJECT APPROACH (continued)

6. the City of Opa Locka database/files, using sampling techniques, for post analysis and review; and
7. The nature of data and type of analysis required determine what technique is to be employed.

Sample size and the extent to which statistical sampling is to be used in the engagement.

HCT utilizes several tools when selecting samples, in addition to considering sample sizes as suggested by the PPC as tailored for each individual client, we also utilize the *AICPA Audit Guide for Audit Sampling*. HCT will utilize statistical and non-statistical sampling when performing various testwork, as appropriate.

During tests of controls, we will utilize attributes sampling to verify documented controls are in place and functioning for each major transaction cycle. The purpose of the controls testwork is to test the deviation rate of a control to support our initial assessment of control risk. Because we would like to support a low level of control risk, and therefore decrease the level of testing required in substantive (or “final” testwork), our samples will be randomly selected, with each item of the defined population having an equal chance of selection. We will verify the population is “complete” and that the sample is representative of the population, e.g., that the sample expresses the same characteristics of the population based on such factors as fund type, number of transaction types, processing methodology, etc.

HCT is in the business of external auditing governmental entities. We have the knowledge and the experience to resolve any potential problems that could occur during the audit engagement. HCT believes in good communication. We have the staff as well as the expertise to meet all of the City’s requirements. So long as there is open communication between management and our staff, we will be able to identify and anticipate any significant problems before they occur.

Extent of Use of EDP Software in the Engagement

Information management has become a vital process in both public and private entities. Although the systems used to gather, sort, and distribute information are becoming more sophisticated, the chance of system malfunction is also rising, a risk that could have major ramifications. Due to the significance of this risk, members of the engagement team have System-Data Risk Management experience. Our I.T. auditor will evaluate the electronic data processing general controls within the computer environment as specifically related to the information flows and will advise the other engagement team members as to how the EDP system affects the planned audit procedures.

TAB 4 PROJECT APPROACH (continued)

The IT auditor would then perform specific tests and prepare a written document addressing procedures, processes, and controls. All professionals assigned to the engagement have received extensive training (provided to all HCT professionals) in computer skills.

In addition, our audit software will be used to analyze data for integrity in input, processing and output, and interfacing. We use complementary tools for results comparison when necessary. HCT's information technology auditors perform data analysis to verify the accuracy of client data, whether text or numerical. They manipulate client data to create randomly generated samples so they can identify potential errors and minimize risk. We have staff with experienced data mining skills including the use of complex data mining software such as ACL and IDEA.

IT Audit is the process of collecting and evaluating evidence to determine whether a computer system has been designed to maintain data integrity and the safeguarding of technological assets, which allows organizational goals to be achieved effectively through the use of efficient resource management. Data integrity relates to the accuracy and completeness of information as well as to its validity in accordance with the norms. An organization's information system should do the procedural legwork so that the client can focus on the interpretation and reporting of results. HCT believes that the evaluation and assessment of our client's technological environment is a keystone for the audit process.

HCT utilizes auditing software and paperless working paper documentation and up-to-date technology to ensure the most efficient and effective performance of the audit engagement and to offer the best service for the City of Opa Locka. This includes sophisticated trial balance software which groups the City's trial balance. These numbers are then transferred into templates in excel through an integrated formula and inserted into a word document to create a seamless financial statement report

As outlined above, to gain an understanding on document control procedures and management information system processes; HCT will assess preliminary Control Risk, Detection Risk, and Inherent Risk in order to evaluate overall Control Risk and to determine what controls can be relied upon to minimize our substantive work performed. Based on this assessment, we will develop programs to test identified and documented controls and select samples (utilizing statistical sampling) to provide for a confidence rate of at least 90 percent. We will also utilize dual purpose testing during our single audit procedures to test the overall disbursement controls within the City of Opa Locka .

HCT will perform walkthroughs for all key areas of controls based upon source documentations selection. Additionally, we will interview heads of departments to gain an understanding for the narrative processes for all of the areas of the City of Opa Locka that receive and disburse cash, including payroll. We have an internal control and compliance specialist on staff that will perform these tests for the City of Opa Locka.

TAB 4 PROJECT APPROACH (continued)

Once HCT has documented its understanding of all key controls, we will perform a final assessment of Control Risk based on results of test work.

Type and extent of analytical procedures to be used in the engagement.

Analytical procedures are an important part of the audit process and consist of evaluations of financial information made by a study of plausible relationships among both financial and nonfinancial data. Analytical procedures range from simple comparisons to the use of complex models involving many relationships and elements of data. A basic premise underlying the application of analytical procedures is that plausible relationships among data may reasonably be expected to exist and continue in the absence of known conditions to the contrary. Particular conditions that can cause variations in these relationships include, for example, specific unusual transactions or events, accounting changes, business changes, random fluctuations, or misstatements.

Analytical Procedures in Planning the Audit

The purpose of applying analytical procedures in planning the audit is to assist in planning the nature, timing, and extent of auditing procedures that will be used to obtain evidential matter for specific account balances or classes of transactions. To accomplish this, HCT uses analytical procedures used in planning the audit should focus on (a) enhancing the auditor's understanding of the client's business and the transactions and events that have occurred since the last audit date, and (b) identifying areas that may represent specific risks relevant to the audit. Thus, the objective of the procedures is to identify such things as the existence of unusual transactions and events, and amounts, ratios and trends that might indicate matters that have financial statement and audit planning ramifications.

HCT employs analytical procedures in planning the audit generally use data aggregated at a high level. Furthermore, the sophistication, extent and timing of the procedures, which are based on the auditor's judgment, may vary widely depending on the size and complexity of the client. For some entities, the procedures may consist of reviewing changes in account balances from the prior to the current year using the general ledger or the auditor's preliminary or unadjusted working trial balance. In contrast, for other entities, the procedures might involve an extensive analysis of quarterly financial statements. In both cases, the analytical procedures, combined with the auditor's knowledge of the business, serve as a basis for additional inquiries and effective planning.

Although analytical procedures used in planning the audit often use only financial data, sometimes relevant nonfinancial information is considered as well. For example, number of employees, square footage of selling space, volume of goods produced, and similar information may contribute to accomplishing the purpose of the procedures.

TAB 4 PROJECT APPROACH (continued)

Analytical Procedures Used as Substantive Test

Our reliance on substantive tests to achieve an audit objective related to a particular assertion may be derived from tests of details, from analytical procedures, or from a combination of both. The decision about which procedure or procedures to use to achieve a particular audit objective is based on the auditor's judgment on the expected effectiveness and efficiency of the available procedures.

The auditor considers the level of assurance, if any, he wants from substantive testing for a particular audit objective and decides, among other things, which procedure, or combination of procedures, can provide that level of assurance. For some assertions, analytical procedures are effective in providing the appropriate level of assurance. For other assertions, however, analytical procedures may not be as effective or efficient as tests of details in providing the desired level of assurance.

The expected effectiveness and efficiency of an analytical procedure in identifying potential misstatements depends on, among other things, (a) the nature of the assertion, (b) the plausibility and predictability of the relationship, (c) the availability and reliability of the data used to develop the expectation, and (d) the precision of the expectation.

Analytical Procedures Used in the Overall Review

The objective of analytical procedures used in the overall review stage of the audit is to assist the auditor in assessing the conclusions reached and in the evaluation of the overall financial statement presentation. A wide variety of analytical procedures may be useful for this purpose. The overall review would generally include reading the financial statements and notes and considering (a) the adequacy of evidence gathered in response to unusual or unexpected balances identified in planning the audit or in the course of the audit and (b) unusual or unexpected balances or relationships that were not previously identified. Results of an overall review may indicate that additional evidence may be needed.

Approach to be taken to gain and document an understanding of the City's internal control structure.

The first step in performing the audit will be the preliminary evaluation of the computer systems covering:

1. How the computer function is organized
2. Use of computer hardware and software
3. Applications processed by the computer and their relative significance and
4. Methods and procedures for implementation of new applications or revision to existing applications

In the course of preliminary evaluation of the internal environment, Team HCT will ascertain the level of control awareness in the City of Opa Locka and existence (or non-existence) of control standards.

TAB 4 PROJECT APPROACH (continued)

The preliminary evaluation will identify potential key controls and any serious key control weaknesses. For each control objective, auditors will determine whether or not the objective has been achieved; if not, we will assess the significance and risks involved with due to control deficiencies. After completing the preliminary evaluation of the computer systems, HCT will determine the appropriate audit approach for specific task order.

Approach to be taken in determining laws and regulations that will be subject to audit test work.

HCT's approach in determining laws and regulations that will be subject to audit test work involves research of applicable State and Federal Statutes, local ordinances, the Auditor General, etc. We monitor new laws and maintain up-to-date training to ensure we have timely knowledge of any changes that affect our industry or our clients. Information is obtained through examination of the law/ordinance creating the municipality. We interview the City's management and contact our associates at the Auditor General and, if necessary, Federal contacts (such as cognizant agents or grantor agencies). We also review minutes, prior to leaving the field, to ensure we have complete understanding of any new City Commissioners mandates or ordinances. We examine the entities' policies and procedures to determine compliance with applicable laws and regulations. And, finally, before leaving the field or opining on compliance, we obtain attorney confirmation letters to substantiate any contingent liabilities that may arise due to pending litigation as well as perform a search for related party transactions.

When determining which laws and regulations will be subject to analysis, we assess both the qualitative as well as the quantitative risks of non-compliance in consideration of external parties and/or public perception. For example, while we have always obtained related party confirmations from Commission members and upper management, we have recently lowered our materiality scope to analyze all possible instances of noncompliance. Because of the current climate related to City Commissioners and senior management in Florida, an organization does not have incur a material instance of related party noncompliance for the City and the general perception can be adverse. As a part of our engagement, we will evaluate the City's policies and procedures for identifying and disclosing potential related party transactions and assess the risk related to potential noncompliance non-compliance.

TAB 4 PROJECT APPROACH (continued)

Approach to be taken in drawing audit samples for purposes of tests of compliance

Audit Segmentation Detail	
Planning / Internal Control / Compliance	
Engagement Administration and Planning Partner, Manager	■ Communication with those charged with governance to discuss goals, audit timetable, audit work plan and particular areas of specialized concentration. ■ Make preliminary assessment of the City of Opa Locka , its environment, and its internal controls. ■ Update systems documentation and permanent file information. ■ Review status of prior-year audit recommendations or findings, if any, and ascertain whether they were appropriately resolved. ■ Identify all federal and state financial awards programs and evaluate scope for Federal and Single Audit Acts requirements (part of work plan, but do not anticipate any). ■ Document our understanding of all financially significant laws and regulations, and identify any new laws or regulations that require audit testing. Identify modifications or new inter-local agreements. ■ Discuss implementation of recent GASB pronouncements, and determine applicability of pending matters.
Evaluation of the Entity , its Environment, and its Internal Controls Manager, Senior, IT Specialist	■ Obtain and document our understanding of the entity, its environment, and its internal controls, organizational structure, and operating characteristics. ■ Evaluate organization, personnel, and financial practices. ■ Document existing EDP controls, and evaluate adequacy of physical security environment, including business continuity (disaster recovery) planning. ■ Evaluate financial reporting systems and administrative monitoring capabilities. ■ Design preliminary tests of controls for compliance with prescribed systems. ■ Identify specific compliance requirements related to, ordinances, and Florida Statutes. ■ Perform testing of controls over areas deemed to have financial significance. These generally include testing of cash disbursements, cash receipts, journal entries, contracts, etc. ■ Review minutes of meetings and prepare an abstract of information relative to the audit of the financial statements.

Audit Segmentation Detail	
Minutes, Contracts, & Resolutions Manager	■ Obtain data concerning outstanding contractual commitments, if any, for financial statement disclosure adequacy. ■ Design tests of controls for compliance with applicable laws and regulations and the Rules of the Auditor General of the State of Florida. ■ Develop a compliance work program and incorporate it into the overall audit plan.
Budgets Senior and Staff	■ Document budgetary process and confirm compliance with applicable local ordinances, procedures, and regulations. ■ Review authorization and impact of interim budget amendments, if any.
Substantive External Audit Testing	
Cash, Investments, and Restricted Funds Senior and Staff	■ Ascertain that cash in the balance sheet is on hand or on deposit with third parties (trustees) in the name of the City of Opa Locka . ■ Ascertain that all cash funds of the City of Opa Locka are included in the balance sheets. ■ Ascertain that depositories are legally acceptable, that adequate collateral has been pledged for the City's deposits, and that separate depository accounts are maintained for each fund for which required. ■ Ascertain that the cash balances reflect a proper cutoff of receipts and disbursements and are stated at the correct amount. ■ Ascertain that cash balances are properly presented in accordance with related restrictions and those disclosures are adequate. ■ Ascertain that investment balances are evidenced by securities or other appropriate legal documents, either physically on hand or held in safekeeping by others, and include all the City's investments. ■ Ascertain that investments are the types authorized by law, contract, and the investment policy of the City of Opa Locka . ■ Ascertain that investment values, incomes, gains, or losses are correctly stated and properly allocated to accounts. ■ Ascertain that investments are properly described and classified by fund type in the combined balance sheet and related disclosures. ■ Ascertain that only earned revenues, if any, in the fiscal year have been recorded, and amounts uncollected at year-end presented as receivables are valid. Ascertain that the City has satisfied the relevant legal requirements to receive all revenues recorded. ■ Ascertain that the revenues were billed or charged and recorded at the correct amount and receivables are stated at the net realizable amount. ■ Ascertain that amounts billed for services rendered are valid and have been billed to customers at authorized rates. ■ Ascertain that unbilled service revenues are appropriately reflected

Audit Segmentation Detail	
	in the proper accounting period.
Receivables,	■ Ascertain that an adequate allowance for doubtful accounts has been established and that the related amounts and disclosures are properly presented in the financial statements.
Revenue and	
Cash	■ Ascertain that receivables are properly classified in the financial statements and that related disclosures are adequate.
Receipts	
Senior and Staff	
Accounts	■ Ascertain that recorded expenses and cash disbursements are for goods and services authorized and received.
Payable and	
Expense Cutoff	■ Ascertain that expenses incurred for goods and services and related accounts payable have all been identified, including any contingent or contractual liabilities.
	■ Ascertain that expenses for goods and services are authorized in accordance with the budget and other regulations or requirements.
	■ Ascertain that expenses and related disbursements and liabilities have been recorded correctly as to account, budget category, period, and amount.
Senior and Staff	■ Ascertain that expenses and related liabilities are properly classified by budget category and related disclosures are adequate.
Payroll and	■ Ascertain that payroll disbursements are made only for work authorized and performed by authorized personnel.
Related	
Liabilities	■ Ascertain that payroll is computed using rates and other factors in accordance with contracts and relevant laws and regulations.
	■ Ascertain that payroll and related liabilities are correctly recorded as to amount and period and properly distributed by account and budget category, and disclosures are adequate.
Senior and Staff	■ Ascertain the status of employee compensatory benefits for accruals and disclosure.
Inventories	■ Ascertain that inventories recorded represent a complete listing of materials and supplies held by the City of Opa Locka , and that such assets are physically on hand.
	■ Ascertain that inventory listings are accurately valued and the totals are properly recorded in the accounts.
Senior and Staff	■ Ascertain that inventory is properly classified and disclosure is made of the equity reserve, if appropriate.

Audit Segmentation Detail	
Property, Plant, Equipment, and Capital Expenditures Senior and Staff	■ Ascertain that property and equipment represent a complete and valid listing of the capitalizable cost of assets purchased, constructed, or leased, and are physically on hand. ■ Ascertain that capital expenditures represent a complete and valid listing of the capitalizable cost of the property and equipment acquired during the period, and capitalizable costs are excluded from repairs and maintenance and similar expenditure accounts. ■ Ascertain that capitalized costs and related depreciation associated with all sold, abandoned, damaged, or obsolete fixed assets have been removed from the accounts. ■ Ascertain that depreciation charges on all depreciable assets have been computed on an acceptable and consistent basis and that the related allowance accounts are reasonable. ■ Ascertain that capital expenditures and fixed assets are properly classified and related disclosures are adequate.
Long-Term Debt and Debt Service Expenditures Manager, Senior	■ Ascertain that debt is authorized and properly recorded. ■ Ascertain that all indebtedness of the City is identified, recorded, and disclosed. ■ Ascertain that the City has complied with provisions of indentures and agreements related to debt, including provisions on use of proceeds. ■ Ascertain that debt service expenditures (principal and interest payable) are properly recorded, classified, and disclosed. ■ Ascertain that debt and related restrictions, guarantees, and commitments are properly presented and related disclosures are adequate. ■ Review arbitrage calculations if applicable for reasonableness.
Risk Management and Internal Service Funds Manager, Senior	■ Document and evaluate controls over self-insurance programs, if any, including evaluation of the work of any specialists. ■ Ascertain that claims paid during the year are recorded correctly as to account, amount, and period and are disbursed in accordance with the City of Opa Locka 's policies and procedures for claims settlement. ■ Review the estimated liability for insurance claims at year-end and the related cost allocations. ■ Ascertain that insurance transactions are properly classified and described in the combined financial statements and related disclosures are adequate. Review GASB Statement No. 10 disclosures related to risk management.

Audit Segmentation Detail	
Net Assets	■ Ascertain that all reservations of net assets are recorded and properly authorized.
Senior and Staff	■ Ascertain that components of net assets are determined in accordance with applicable regulations and requirements. ■ Ascertain that components of net assets and changes in net assets are properly computed and are described, classified, and disclosed appropriately.
Revenues	■ Perform analytical procedures related to charges for services. ■ Compare revenue data for current period and historically to demographics.
Senior and Staff	■ Develop other customized procedures once planning and risk assessments are performed.
Expenses	■ Perform analytical procedures related to expenses. ■ Through testing and observation, determine that expenses are appropriate and properly classified.
Senior and Staff	■ Determine that expenses are properly classified for budgetary purposes.
Grant Compliance External Audit	
Grant Programs	■ Evaluate and test controls over compliance requirements. ■ Ascertain status and resolution of prior-year findings and questioned costs. ■ Test grant revenue through confirmation with grantor agency and ascertain appropriateness of classification. ■ Ascertain that grant revenues and expenditures charged to grant programs are valid and complete and, if applicable, indirect costs are properly allocated.
Manager, Senior and Staff	■ Ascertain that grants are administered and grant revenues and expenditures are recorded in accordance with grant provisions and related laws and regulations. ■ Ascertain that grant-related amounts are properly presented and related disclosures concerning restrictions and compliance are adequate.
Wrap-up and Reporting	
General	■ Coordinate review of the Management's for inclusion in the report of findings with the City of Opa Locka / Financial Services Department ■ Complete the Entity Wide controls checklists.
Partner, Manager, Senior	■ Review status of prior-year audit recommendations and ascertain whether they were appropriately resolved. ■ Provide current-year audit findings and recommendations for improvement related to the internal control, accounting, accounting systems, and compliance with policies and procedures. ■ Prepare preliminary drafts of internal audit reports and meet with management to review drafts prior to issuance.

Audit Segmentation Detail	
	■ Schedule and attend final meeting with management to finalize all finding / reporting matters. ■ Present Report of Findings to management/The City of Opa Locka

HCT is in the business of auditing governmental entities. This is what we do. We have the knowledge and the experience to resolve any potential problems that could occur during the audit engagement. We have the staff as well as the expertise to meet all of the City of Opa Locka's requirements.

HCT does not anticipate any potential audit problems at this time. However, in the event problems do occur, our approach to resolution is described below. We do not anticipate the need for special assistance from the Organization.

In addressing an issue, communication and timely resolution are critical. HCT takes pride in developing professional relationships and rapport with clients, which facilitate open and honest communication. We use the following approach to seek resolutions on accounting, reporting, and administrative issues:

- Step 1: Define and understand the issue through meetings with management**
- Step 2: Make an initial assessment of the impact of alternative resolutions**
- Step 3: Discuss with management preferred position and rationale**
- Step 4: Resolve**

TAB 5 EXPERIENCE AND QUALIFICATIONS

We will form a relationship between HCT and the City of Opa Locka personnel that will benefit from a structured approach that draws on the broad skills of a team of experienced professionals who will service your account. **The firm members are available, within 8 hours of notice, for telephone conference calls, and we are able to be on site within 24 hours, or less, if needed.** Our engagement management style is experience, “team focus” and “personal attention.”

HCT was founded in 2000. These include the analysis and preparation of state-wide cost-benefit studies, outsourcing of financial reporting and accounting, financial monitoring of state-wide programs, fraud prevention and detection consulting, and traditional audit services. Team HCT has considerable experience anticipating, planning for and meeting well-defined, firm performance deadlines for our clients including several Florida state agencies and municipalities.

We commit to meet our performance deadlines each and every time. Team HCT has more than 550 clients in the United States, including more than 120 governmental entities. We have significant experience planning and consulting on client business matters and projects, accounting, financial reporting, economic forecasting and projections, forensic accounting, analysis work, damage studies, litigation services and report writing, among other services. Our proposed engagement team is representative of the firm's experience, and is capable of assessing the City's current internal control environment and providing an internal schedule, prioritizing areas of highest risk.

TAB 5 EXPERIENCE AND QUALIFICATIONS (continued)

Roderick Harvey, CPA, CVA will be the Primary Engagement Partner responsible for coordinating all segments of the engagement. He will serve as the **primary point of contact** and responsible for all audit deliverables. **The auditor assigned to be in-charge for the project will be available on site 95-99% of the time!**



Roderick Harvey, CPA, CVA

Managing Partner

Experience

20 years at **HCT CPA**
KPMG Peat Marwick

Education

Masters, Accounting, University of Texas
B.A. Accounting, Florida State University
A.A. Business Administration, Broward College

PROFESSIONAL ORGANIZATIONS

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
National Association of Certification of Valuation
Analysts
Government Finance Officers Association

Experience

Roderick Harvey has over 25 years' experience in public accounting, governments, and nonprofit organizations primarily in the areas of management consulting, auditing and attestation services. Roderick is the managing partner of HCT Certified Public Accountants and Consultants, LLC. He has attended numerous seminars and courses related to accounting, auditing, management, financial reporting and taxation. These courses include accounting and reporting for not-for-profit organization, governmental agencies and the federal and Florida Single Audit Act. Roderick has worked with multiple municipalities and government agencies in planning for and implementing GASB-67, GASB-68 Accounting and Financial Reporting for Pensions.

Roderick is experienced with over 170 municipalities, authorities and districts.

TAB 5 EXPERIENCE AND QUALIFICATIONS (continued)

Roderick Harvey CPA, CVA (Continued) Engagement/Firm Experience

GOVERNMENTS

City of Coral Spring CRA, Florida
City of Dania Beach, Florida
City of Hollywood, Florida Ambulatory Service
City of Lauderdale Lakes, Florida
City of Lauderhill HA, Florida
City of Lauderhill, Florida
City of Miami Gardens, Florida
City of Miami, Florida CIP
City of North Miami FA, Florida
City of North Miami, Florida
City of Opa Locka, Florida
City of Oakland Park, Florida Utility Services
City of Riviera Beach, Florida
City of Sanford Housing Authority, Florida
City of South Bay, Florida
City of Tampa, Florida
Agency for Health Care Administration
Broward County, Florida
Florida Office of Early Learning
Indian Trail Improvement District
Miami Dade County Affordable Housing Foundation
Miami-Dade County Transit

SCHOOLS/CHURCHES

Antioch Missionary Baptist Church of Miami
Cool Kids Learn, Inc.
Catholic Charities of the Archdiocese of Miami
Chancellor Elementary School
Chancellor Middle School
Church of Brotherly Love Social Services Agency
Ekklesia, d.b.a. International Center of Praise
Excel Academy School
Future Leaders Arts and Science Academy
Love to Learn Educational Center
Love to Learn Arts and Science Academy
O'Farrill Learning Center
Oasis Enrichment School
Parkway Academy
Spiral Tech School
Spirit Agency Academy
The Life Skills Center – Leon County
The Thinking Child Academy

NOT-FOR-PROFITS

Advocate Programs
Association for Retarded Citizens, South Florida,
Arts for Learning/Miami
Ayuda, Inc.
Beta Tau Royal Association
Brownsville Community
Boys & Girls Club of Miami
Centro Mater CCC
Children's Home Society
Citrus Health Network
Collins Center for Public Policy
Community Committee for Development Handicap
Community Health of South Dade
Community Medical Concepts
Concerned African Women
Creative Child Therapy
Cuban American National Council
Daily Bread Food Bank, Inc.
Dave & Mary Alper Jewish Community Center
Easter Seal Miami-Dade, Inc.
Economic Opp. Family Health Center
Educate Tomorrow
Elijah Network Family and Community Alliance
Family and Faith Coalition
Family Central, Inc.
Family Counseling Services of Greater MIA
FIU #1 / #2
Florida Immigrant Advocacy
Foster Care Review
Greater Miami Youth Symphony
Grupo De Apoyo A La Democracia United
Haitian Neighborhood Center Saint La.
Hands In Action
Human Services Coalition of Miami Dade
Informed Families
Institute for Family Health (CPC)
James E. Scott Community Association
Just Kids
Justice & Securities
Kidsworld USA
Kristi House
Liberty Agency Optimist Club
Miami Children's Museum

TAB 5 EXPERIENCE AND QUALIFICATIONS (continued)

Roderick Harvey CPA, CVA (Continued)

- ✓ Roderick Harvey conforms to Yellow Book CPE requirements.

Project Duties - Roderick Harvey is expected to perform the following duties during the financial professional CPA services:

- Partner-in-charge
- File Review
- Management Approval

Current Title and Description of Duties

Roderick Harvey's current position title is **Managing Partner**. His duties for the firm include:

- Leading and planning engagements at a high level, including engagements performed under GAAS, Government Auditing Standards (Yellow Book), and OMB A-133 Single Audit requirements.
- Consult with nonprofit, governmental, and business entities regarding regulatory compliance, tax compliance, internal controls, accounting systems, financial reporting, and best practices.
- Providing timely, high quality client service that meets or exceeds client expectations.
- Ability to work within budgetary and time constraints while providing a high-level of client satisfaction.
- Providing appropriate and timely performance feedback to those supervised.
- Attracting, developing, and retaining top talent.
- Ensuring that all deliverables and related reports and findings are prepared with an eye on quality, thoroughness, and accuracy.
- Keeping lines of communication open with staff and clients.
- Keeping abreast of latest developments as they affect GAAP and the Firm's standards and policies.
- Ensuring professional development through ongoing education and obtaining additional certifications as appropriate.
- Anticipating and addressing client concerns.
- Increasing level and types of services to clients.
- Promoting new ideas and business solutions that result in extended services to existing clients.

TAB 5 EXPERIENCE AND QUALIFICATIONS (continued)



Ivan Perez Rijos, CPA
Engagement Audit Manager

Experience

HCT CPA
Keefe McCullough
Diaz & Candelaria CPA

Education

B.S. Accounting, University of Puerto Rico

Professional Affiliation

Florida Institute of Certified Public Accountants

Experience

Mr. Perez Rijos has more than 20 years of diverse experience in public accounting and consulting. He has been with the firm since 2015. He has performed governmental professional audits for many years and is familiar with Uniform Guidance as well as the Florida State Single Audit Act. Ivan has extensive experience consulting with privately held corporations as well as not-for-profits. Ivan has also worked in the private sector performing internal financial reporting and compliance functions for other corporations. He has attended seminars and courses dealing with accounting and reporting for not-for-profit organizations, governmental agencies, along with strategic and process problems, reporting and disclosure issues.

Software proficiencies: MS Office Professional, QuickBooks, Peachtree and Creative Solutions Accounting

Professional Affiliations

Member - FICPA - Section membership of state and local governments

Client Focus

Services:

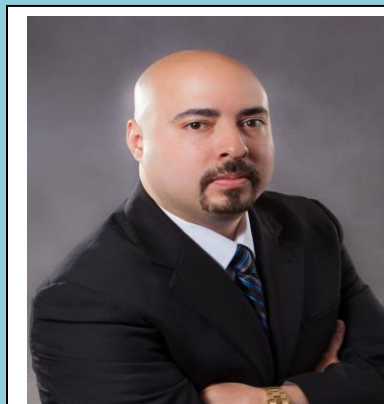
- Financial Statement
- Internal Audits
- Compliance Review
- Financial/Performance Audits

Industries:

- Not-For-Profit
- Public Sector
- Financial Services
- Private Sector

Ivan Perez Rijos conforms to Yellow Book CPE requirements.

TAB 5 EXPERIENCE AND QUALIFICATIONS (continued)



Henry James Patton, CPA, CFF

Audit Senior Manager

Experience

HCT Certified Public Accounts & Consultants, LLC

E.F. Alvarez & Company, P.A.

Vizcaino Zomerfeld, CPAs

Lapadula, Carlson & Company, CPAs

Education

Florida State University, Bachelor of Science in Accounting

Florida State University, Bachelor of Science in Finance

Experience

Mr. Henry James Patton has over 15 years of experience working in public accounting. Prior to joining the firm James was audit manager at other CPA firms in the Miami area. He has extensive experience managing various types of for-profit and not-for-profit engagements. He also has significant experience working on a variety of forensic and litigation projects. He specializes in single audits and other audits using government auditing standards, non-public companies for a variety of industries (including construction, real estate, engineering, manufacturing, retail and wholesale distribution), 401(k) and 403(b) Plans and various other types of employee benefit plans, FAR "Overhead Rate" audits, COA/HOA condo/homeowners' associations, not-for-profit (Charity organizations, churches, and labor unions), Charter schools, and Training Associations.

Professional Affiliations:

CPA - Certified Public Accountant (currently licensed in FL & VA)

CFF - Certified in Financial Forensics

AICPA/FICPA CPA Firm Peer Reviewer

Member of American and Florida Institutes of Certified Public Accountants

FICPA Membership Committee and Chapter Operations Committee

Software proficiencies:

Microsoft Office (Excel, Word, Outlook, PowerPoint), ProSystem Fx Engagement, Creative Solutions (CS Accounting and Engagement), QuickBooks (Pro, Premier, and Enterprise), Sage/Peachtree (various versions), SAP Software, Idea Data Analysis Software, Adobe Acrobat, Thomson Reuters PPC Practice Aids, Checkpoint Tools and PPC Smart Aids, Various proprietary full cycle ERP and accounting programs.

Professional Skills:

Accounting, Auditing, Business Improvement, Cost Control principles (IAS, IFRS, ISAS), Financial Management, Project Management, Strategic Analysis, Taxation.

Client Focus

Services:

- Financial Statement
- Internal Audits
- Compliance Review
- Financial/Performance Audits

Industries:

- Not-For-Profit
- Public Sector
- Financial Services
- Private Sector

Henry James Patton conforms to Yellow Book CPE requirements.

TAB 5 EXPERIENCE AND QUALIFICATIONS (continued)



Thomas H. Williams III

Lead Senior Auditor

Experience

HCT CPA

BCA Watson Rice LLP

Education

B.A. Business Management-Accounting, Morehouse College

Professional Affiliation

Florida Institute of Certified Public Accountants

Experience

Mr. Williams has more than 15 years of professional and accounting experience and has been with the firm since 2015. He has performed governmental professional audits for many years and is familiar with Uniform Guidance as well as the Florida compliance and management. Thomas has extensive experience in with the adoption of new GASB Standards and the most recent Standards. He has advanced excel analysis skills and is able to utilize these skills during the professional CPA engagement to facilitate detailed testing of transactions. He is a proven and highly capable lead professional CPA or with excellent interpersonal skills and a hands-on approach which ensures that the HCT professional CPA team will work efficiently and seamlessly with the engagement's finance department.

Software proficiencies: MS Office Professional, QuickBooks, Lacerte Tax, Caseware Working Papers and Creative Solutions Accounting

Professional Affiliations

Member - FICPA - Section membership of State and local governments

Client Focus

Services:

- Financial Statement
- Internal Audits
- Compliance Review
- Financial/Performance Audits

Industries:

- Not-For-Profit
- Public Sector
- Financial Services
- Private Sector

Thomas Williams III conforms to Yellow Book CPE requirements.

TAB 5 EXPERIENCE AND QUALIFICATIONS (continued)



Kemar Scott, C.A.T.
Senior Auditor/Accountant

Experience

HCT Certified Public Accounts & Consultants, LLC
BDO

Education

Browns Town Community College
The Income Tax School

Professional Affiliation

Association of Certified Chartered Accountants (ACCA)
Certified Accounting Technician (C.A.T.)

Experience

Mr. Kemar Scott has more than 17 years of diverse experience in public accounting and consulting. He has performed governmental professional audits for many years and is familiar with Uniform Guidance as well as the Florida State Single Audit Act. Mr. Scott has extensive experience providing consulting and accounting support services in the form of full cycle bookkeeping with privately held corporations as well as not-for-profits. He has attended seminars and courses dealing with accounting and reporting for not-for-profit organizations, governmental agencies, along with strategic and process problems, reporting and disclosure issues.

Software proficiencies: Caseware, QuickBooks, Peach Tree

Professional Skills:

Accounting
Auditing
Business Improvement
Cost Control principles (IAS, IFRS, ISAS)
Financial Management
Project Management
Strategic Analysis
Taxation

Client Focus

Services:

- Financial Statement
- Internal Audits
- Compliance Review
- Financial/Performance Audits

Industries:

- Not-For-Profit
- Public Sector
- Financial Services
- Private Sector

TAB 5 EXPERIENCE AND QUALIFICATIONS (continued)



Kimberly Burke, MSOL
Staff Consultant/Staff Auditor

Experience

HCT Certified Public Accountants & Consultants, LLC
KPMG

Education

Masters, Organizational Leadership, Geneva College
Bachelors, Organizational Development, Geneva College
Executive Project Management, Florida Atlantic University
Lean Six Sigma Green Belt – Florida Atlantic University

Experience

Mrs. Kimberly Burke has 25 years of diverse experience in consulting, accounting and audit attestation. She has performed professional audits for various industries such as Non Profits, Hospitals, and local governments in both the internal audit and public accounting sectors. Mrs. Burke has extensive experience in the Non Profit industry from her 15 years tenure within the NPO industry. Mrs. Burke is also a Lean Six Sigma Green Belt and completed the Executive Project Management Professional program.

Professional Affiliations: Project Management Institute

Software proficiencies:

Internal Audit Software
Quick Books
Engagement CS
Microsoft Excel, PowerPoint, and Word
Microsoft Project Management

Professional Skills:

Lean Six Sigma Green Belt
Project Management

Client Focus

Services:

- Financial Statement
- Internal Audits
- Compliance Review
- Financial/Performance Audits

Industries:

- Not-For-Profit
- Public Sector
- Financial Services
- Private Sector

TAB 5 EXPERIENCE AND QUALIFICATIONS (continued)



Charles Wesockes

Engagement Service/ Compliance Manager

Experience

HCT CPA

Press & Wesockes, LLP

Education

B.S. Accounting & Finance, Florida State University

Professional Affiliation

Florida Institute of Certified Public Accountants

Experience

Mr. Wesockes has 20 years of public accounting experience providing audit and tax services to governmental, nonprofit, and private entities. Mr. Wesockes will assist the team by reviewing the financial statements as it relates to pension funds and taxation as a subject-matter expert.

He is responsible for performing services related to supervising, updating and filing of tax returns for the firm. He specializes in researching various tax issues and tax guidelines in response to questions from clients and customers.

Software proficiencies: UltraTax CS, MS Office Professional, QuickBooks, Lacrete Tax, Caseware Working Papers and Creative Solutions Accounting

Client Focus

Services:

- Financial Statement
- Federal Tax Audits
- Compliance Review

Industries:

- Not-For-Profit
- Public Sector
- Private Sector

Charles Wesockes conforms to Yellow Book CPE requirements.

TAB 5 EXPERIENCE AND QUALIFICATIONS (continued)



Fred L. Hicks, M.S.M

Information Technology / Risk Advisory Manager

Experience

HCT CPA

Children's Services Council of Broward County

Education

Masters, Science and Management, St. Thomas University

B.A. Political Science, Loyola University

Experience

Mr. Hicks has 20 years' experience in risk management and technology consulting related to Information Technology Controls and Risk Management. He is responsible for performing services related to governmental and not-for-profit general controls and application controls. Mr. Hicks specializes in complex information system reviews and will serve as the information technology consultant of controls utilized through the engagement's information technology systems as part of the professional CPA.

Software Proficiencies & Certifications: Basic HTML, NOVELL 4.10, SQL 7-2012, Word perfect 13.0/Windows Series/MS Office '97- 007-13, Strong Access '97-2013, VBA 6.0, NT Server 4.0, XP Work-Station, Windows 2003-12 Server, Policy Scripting—PC Installation & Troubleshooting, Visio 2007, Basic ASP (learning .Net 3), VSAM, EFS, Impromptu, Office 2010, SharePoint Server Administration & Installation, Microsoft Virtual Server, VMware, MAC 10X or Higher, Red Hat Linux, CSC SAMIS, Great Plains Query Module, Document Imaging Solutions, EFS)

Awards

2014 Greater Chamber of Commerce Technology Leadership Award

Relevant Client Focus

Services:

- IT Audit
- IT Governance
- Security Assessments
- Consulting

Industries:

- Not-For-Profit
- Public Sector
- Financial Services

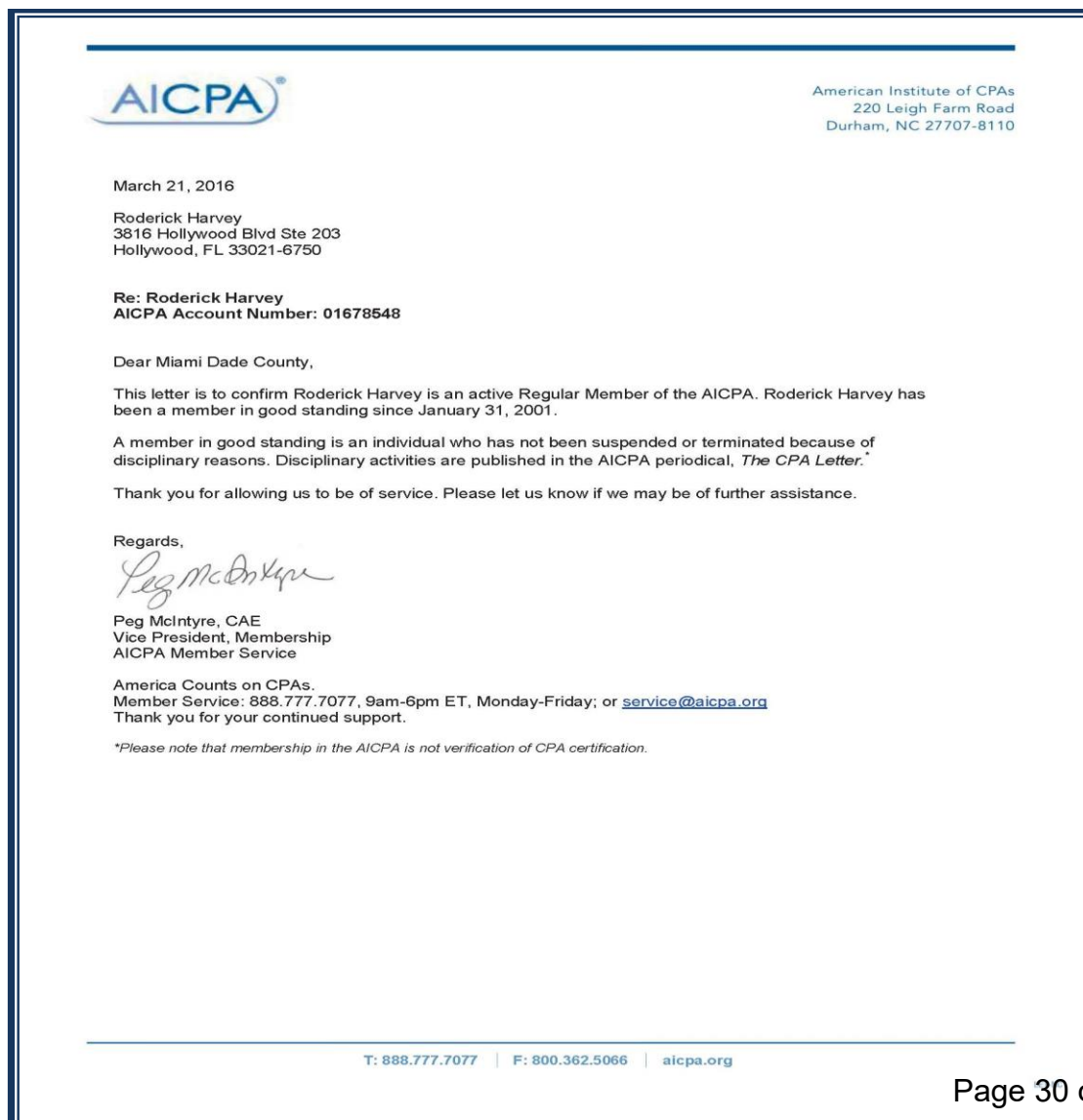
TAB 5 EXPERIENCE AND QUALIFICATIONS (continued)

HCT is in the business of external auditing governmental entities. This is what we do. We have the knowledge and the experience to resolve any potential problems that could occur during the audit engagement. HCT believes in good communication. We have the staff as well as the expertise to meet all of the City requirements. So long as there is open communication between management and our staff, we will be able to identify and anticipate any significant problems before they occur.

HCT is a member of the American Institute of Certified Public Accountants' (AICPA) *Governmental Audit Quality Center*. The mission of the *Governmental Audit Quality Center* is to: raise awareness about the importance of governmental audits, serve as a comprehensive resource provider on governmental audits for member firms and state audit organizations and create a community of firms that demonstrates a commitment to governmental audit quality.

Due to our accessibility and proximity with The City of Opa Locka we will be able to interact in person with the City Manager, the City's Director of Financial Services, the Finance Department, and the City of Opa Locka Commission.

AICPA Membership



TAB 5 EXPERIENCE AND QUALIFICATIONS (continued)



Florida Institute of Certified Public Accountants

March 21, 2016

RE: Roderick A. Harvey M47576

To Whom it May Concern:

This letter serves as confirmation that the above referenced individual has been a member in good standing with the Florida Institute of CPAs since August 23, 2004. Our membership year is from July 1st to June 30th of each year.

If you need additional information, please do not hesitate to call our Member Service Center at 1(800)342-3197 or email us at membership@ficpa.org.

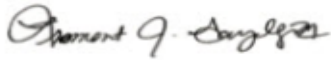
Sincerely,

A handwritten signature in black ink, appearing to read "Lynn Hepner".

Lynn Hepner
Membership Development Manager
hepnerl@ficpa.org

TAB 5 EXPERIENCE AND QUALIFICATIONS (continued)

HCT underwent our last peer review per AICPA standards in December 2016. The Peer Review included a **recent local government (Broward MPO) as well as an audit of a municipal Employee Pension Plan** because we focus almost exclusively in the governmental and not-for-profit areas of audit and accounting. See below for the AICPA Peer Review Report.

 FICPA Peer Review Program Administered in Florida by the Florida Institute of CPAs	 AICPA Peer Review Program Administered in Florida by the Florida Institute of CPAs
June 16, 2017 Roderick Harvey HCT of South Florida 3816 Hollywood Blvd Hollywood, FL 33021 6750 Dear Roderick Harvey: It is my pleasure to notify you that on June 15, 2017, the Florida Peer Review Committee accepted the report on the most recent System peer review of your firm. The due date for your next review is December 31, 2019. This is the date by which all review documents should be completed and submitted to the administering entity. As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm. Thank you for your cooperation and support of the profession's practice-monitoring programs. Sincerely,  Froment John Gonzalez Chair, Florida Institute of CPAs Peer Review Committee fgonzalez@fwgcpas.com 813-877-9609 Florida Institute of CPAs CC: Ronald Weinbaum Firm Number: 900010150483 Review Number: 474713 325 W. College Ave. P.O. Box 5437 Tallahassee, FL 32314 (850) 224-2727 (800) 342-3197 (within Florida only) Fax: (850) 222-8190 www.ficpa.org	

TAB 5 EXPERIENCE AND QUALIFICATIONS (continued)

HCT serves governmental agencies similar in size and complexity to the City of Opa Locka

Governmental Agencies Audited by HCT	Revenue / Assets Size	Fiscal Year Ended
City of Pahokee, Florida	\$4.7 Million	September 30th
Miami Dade County (Transit Segment)	\$2.3 Billion	September 30th
Broward County, Florida	Over \$3 Billion	September 30th
Palm Beach County (Palm Tran)	\$475 Million	September 30th
Central Florida Expressway Authority	\$4.3 Billion	June 30th
Florida Commission on Transportation for the Disadvantaged	Over \$50 Million	June 30th
Broward Metropolitan Planning Organization	Over \$4 Million	June 30th
City of South Bay	Over 4 million	September 30th
City of Miami Gardens	Over \$185 Million	September 30th
City of North Miami	Over \$190 Million	September 30th
City of Riviera Beach	Over \$100 Million	September 30th

TAB 6 SCHEDULE

Level of staff and number of hours to be assigned to each proposed segment of the engagement, as well as total estimated hours for the overall audit engagement.

Proposed Segmentation & Assigned Level of Staff and Engagement Hours per Segment

Below, HCT has documented the proposed audit approach, including a general work plan, level of staffing, estimated hours per segment, an explanation of audit methodology, and other information related to the specific audit approach. This is a general work plan and is subject to change based on the City of Opa Locka schedule and varying audit issues. If awarded the contract, we will coordinate with the City of Opa Locka to provide a finalized plan. Any changes to the initial plan resulting from the audit results will be discussed with the City of Opa Locka Management immediately, with written notice one week prior to scheduled activities.

For efficiency, HCT will perform internal control evaluations, including gaining an understanding of the City of Opa Locka control procedures and documentation of that understanding through flowcharts, narratives, questionnaires and summary schedules. Depending on the results of our internal control analysis and our assessment of the City of Opa Locka control risks, we will perform dual purpose tests of controls and detailed balances and perform corroborating analytics and predictive procedures. We will also review immaterial departments, transaction cycles and compliance areas on a rotational schedule based on the assessed risk to the Organization. For example, if risk appears high for disbursements and vendor payments, we will prioritize the testing of 1099 compliance.

Preliminary Planning

- Preliminary Entrance meeting
- Coordinate meeting schedules with City of Opa Locka personnel
- Research of Laws and Regulations, including City of Opa Locka Ordinances
- Identification of material transaction cycles, information systems and identification of high-risk areas
- Obtain and review all agreements, including third party agreements, grant agreements, etc.
- Review of any Identified Significant Deficiencies as communicated by Management Review of Reports issued by the Auditor General and/or other Agencies, Grantors, etc.
- Preparation of Planning documentation
- Develop/finalize control analysis audit programs
- Preliminary Analytical procedures
- Preliminary Identification of areas test work
- Determination of the necessity of a Single Audit and identification of Major Programs

SEGMENT HOURS: 70 Hours

LEVEL OF STAFF: Audit Partner, Audit Manager and Lead Audit Staff

Tests of Controls/ Information Systems

- Gain an understanding and document control procedures and material information system processes
- Perform IT testing required pursuant to SAS requirements
- Assess preliminary Control Risk, Detection Risk, and Inherent Risk determination
- Develop programs to test identified and documented Controls
- Select Samples (utilize statistical sampling to provide for a confidence rate of at least 90 percent)
- If necessary begin testing for Single Audit/ utilize dual testwork, maintaining adequate sample sizes
- Perform final assessment of Control Risk based on results of test work

SEGMENT HOURS: 80 Hours

LEVEL OF STAFF: Compliance Director, Information Technology Director, Audit Manager, and Lead Audit Staff

Substantive Testwork (Final Testwork)

- Obtain and upload the City of Opa Locka trial balance(s) and adopted and amended budgetary data into HCT's electronic accounting and engagement software
- Analysis and documentation of bridging requirements based on results of control procedures
- Determine / verify major fund determinations and materiality levels and areas for tests of balances.
- Review grouping schedules with City of Opa Locka Finance Director
- Generation of analysis and preliminary financial statements, lead sheets and budgetary schedules
- Adjust plan as required based on results of Tests of Controls (anticipate reduced substantive work)
- Preparation of detailed engagement budget and assignment of work areas to be performed by staff
- Testing / completion of City of Opa Locka compliance with appropriate Laws and Regulations
- Review minutes
- Search for unrecorded liabilities
- Obtain Confirmations for the bank accounts, accounts receivable, revenue, etc.
- Select samples for testing based on the AICPA "Sampling Guide" for tests of balances performed during substantive testwork
- Perform fund Analytics
- Review and verify implementation of any new GASBs or other reporting requirements
- Perform Final Analytics required per SAS's
- Verify the status of and follow up on Prior Year Findings (Years subsequent to the 2020 engagement)

- Search for Related Parties and obtain the related confirmations from the Council members and upper management. Assess the risks related to the City of Opa Locka method for identifying and disclosing related party transactions.

Because of the use of auditing software, a significant portion of the above procedures will be performed off-site to ensure minimal disruption to the City of Opa Locka staff. Our close proximity to the City of Opa Locka will enable auditors to efficiently schedule in-person and on-site performance for steps/procedures.

SEGMENT HOURS: 680 Hours

LEVEL OF STAFF: Audit Partner, Audit Manager, Lead Audit Staff, Compliance Director, and Information Technology Director

Post-fieldwork Tasks

After the end of fieldwork, examples of tasks to be performed include the following audit work:

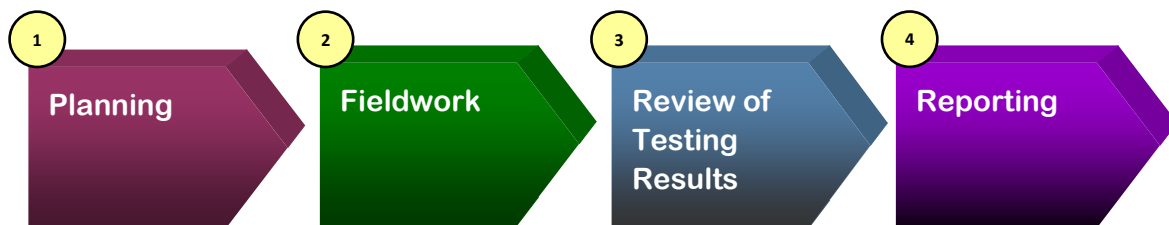
- Report writing
- Verification of post adjustment final major fund determination for reporting purposes
- Post-fieldwork coordination with Management related to Report drafts, findings, recommendations
- Perform Financial Assessment
- Quality Control and Partner Reviews (pursuant to the Firm's system of quality controls)
- Complete Data Collection Forms
- Print and Bind the Report
- Prepare the Audit Presentation for the Board/Audit Committee

SEGMENT HOURS: 80 Hours

LEVEL OF STAFF: Audit Partner, Audit Manager, Lead Audit Staff, Compliance Director

We can begin the FY 2020 financial audit within 10 business days of contract award and a fully executed contract being sent to HCTCPAs. We would anticipate completion of the FY 2020 audit within 6 weeks of our start date provided that all required audit schedules and evidential supporting matter is timely remitted to us.

HCT's audit team will work closely with your management team through the external audit process. **HCT approach to the annual external audit work plan.**



HCT Certified Public Accountants and Consultants LLC Price and Fee Structure for Financial Auditing Services

Maximum Number of Professional Hours by Staff Classification / Audit Cost Calculations

Level of Professional	Estimated Maximum No. of Hours	Standard Hourly Rates	Quoted Hourly Rates	Qualifications	Responsibilities	TOTAL
Managing Partner	32	\$ 225	\$ 225	CPA, CVA	PL/RPT	\$ 7,200
Senior Audit Manager	28	215	215	CPA	PL/RPT	\$ 6,020
Quality Review/ Technical Manager	8	225	225	CPA, CFE	PL/RPT	\$ 1,800
Supervising Senior	60	175	175		FW	\$ 10,500
Senior Auditor	160	135	135	CPA	FW	\$ 21,600
Audit Staff	160	125	125	JD, MBA	FW	\$ 20,000
Administrative	16	40	40		RPT	\$ 640
	<u>464</u>					<u>\$ 67,760</u>

Total Hours for Audit - Rounded : 460 *

Proposed Audit Fee FYE 2020
Prior to Discount: \$ 67,760

* HCT agrees to perform additional services at a same rates as noted above in accordance with the RFP.

Proposed Not to Exceed Annual Fees for Financial Statement Audit and Single Audit (If Required)

Fiscal Year Ended,	Not to Exceed Fixed Annual Fee per Year Without Single Audit (Discounted & Rounded)***		
September 30, 2020	\$ 67,000		
September 30, 2021	\$ 67,000		
September 30, 2022	\$ 67,000		
September 30, 2023	\$ 70,000		
September 30, 2024	\$ 72,000		

** Fiscal Years September 30, 2021 through 2024 are calculated based on an annual increase no greater than

2%

*** Proposed not to exceed amount is rounded after discount of

5%

Cost Proposal Comments / Considerations

- HCT expects minimal out-of-cost expenses separate from the proposed fees for professional services. All Auditors are local, therefore HCT will incur no travel-related costs. Direct engagement-related expenses will include only CAFR printing/publication and delivery costs, which are considered de minimis.
- Anticipated and not to exceed expenses to be billed to the Trust are equal to zero dollars (\$ - 0 -).
- Monthly progress billings are acceptable anticipated terms of payment for the Firm. Invoices shall show total professional hours for the engagement, with rates and extensions. As stated, HCT will not incur travel expenses.

Submitted by:



Roderick A. Harvey
Roderick A. Harvey, CPA, CVA
Managing Partner

November 15, 2021



RFP NO: 21-1115200
PRICE PROPOSAL FORM

INDEPENDENT AUDITING SERVICES

PROPONENT understands and agrees that the Contract Price is the lump sum to furnish and install all of the Work complete in place. Vendor's price will not be adjusted unless the CITY changes the scope of the Project after the Contract Date.

As such, the Vendor shall furnish all labor, materials, equipment, tools, superintendence and services necessary to provide a complete, in place Project for the Proposed Price of:

LUMP SUM PRICE: \$ \$67,000.00 (PER FISCAL YEAR)

Additional Services - It is anticipated that the Proposer would use staff with a variety of skill and experience levels in providing any additional services contemplated in the RFP. Therefore, firms shall provide a comprehensive hourly rate for each type of staff, using the generic guide below. The firm may propose a separate schedule for each type of additional service offered by the Proposer. It is expected that the City would authorize additional services on an individual basis. The City would jointly determine with the Firm a not-to-exceed price for each project, using the contractually established rates.

ILLUSTRATIVE GUIDE FOR PROPOSING HOURLY PRICE FOR ADDITIONAL SERVICES				
LEVEL	EXPERIENCE	HOURLY BILLING RATE	QUALIFICATIONS	RESPONSIBILITIES/SPECIALTY
Paraprofessional	10+ years	\$40.00	College Degree	Overall Administration / Reporting
Junior	3+ years	\$125.00	BA in Accounting	Fieldwork and compliance testing
Senior	12+ years	\$135.00	BA in Accounting	Audit planning, fieldwork reporting
Manager	12+ years	\$175.00	BA in Accounting	Audit planning and reporting
Partner	25+ years	\$225.00	CPA, CVA	Engagement admin, reporting, et al
Specialists	15+ years	\$180.00	College Degree /IT specialist	IT auditing / internal controls

SUBMITTED
THIS

27th

DAY OF

October

2021.

BID SUBMITTED BY:

HCT Certified Public Accountants and Consultants, LLC

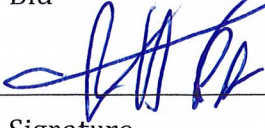
954-966-4435

Company

Telephone Number

Roderick Harvey CPA, CVA

Name of Person Authorized to Submit
Bid



Signature

Managing Partner

Title

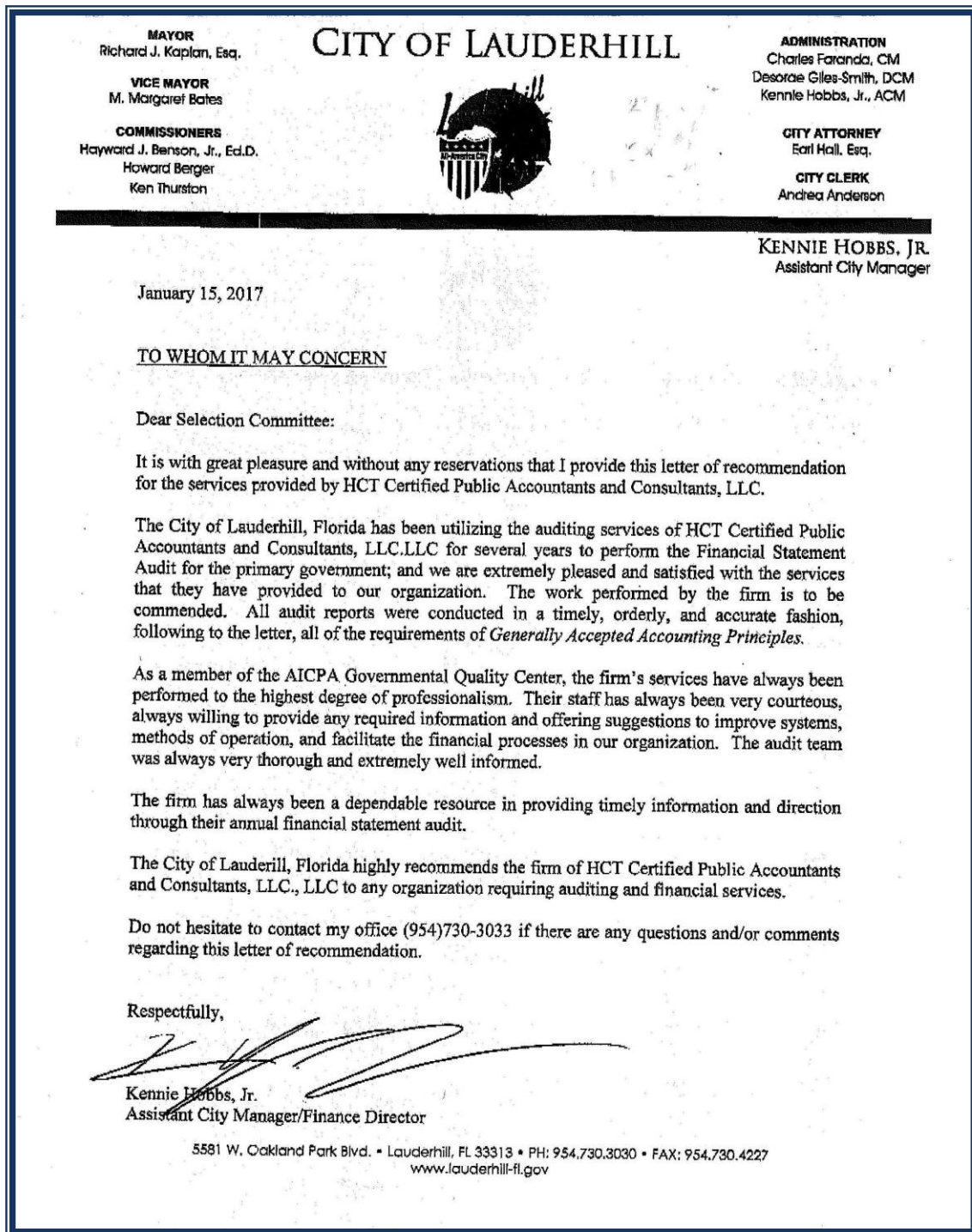
954-962-7747

Fax Number

rharvey@hct-cpa.com

Email Address

TAB 8 – REFERENCES (continued)



TAB 8 – REFERENCES (continued)



City of Lauderdale Lakes Department of Financial Services

4300 NW 36th Street • Lauderdale Lakes, Florida 33319-5599
Phone (954) 535-2828 • Fax (954) 535-1892 • www.lauderdalelakes.org

June 8, 2015

TO WHOM IT MAY CONCERN

Dear Selection Committee:

It is with great pleasure and without any reservations that I provide this letter of recommendation for the services provided by HCT Certified Public Accountants and Consultants, LLC.

The City of Lauderdale Lakes, Florida has been utilizing the auditing services of HCT Certified Public Accountants and Consultants, LLC. for several years to perform the Financial Statement Audit for the primary government; and we are extremely pleased and satisfied with the services that they have provided to our organization. The work performed by the firm is to be commended. All audit reports were conducted in a timely, orderly, and accurate fashion, following to the letter, all of the requirements of *Generally Accepted Accounting Principles*.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The audit team was always very thorough and extremely well informed.

The firm has always been a dependable resource in providing timely information and direction through their annual financial statement audit.

The City of Lauderdale Lakes, Florida highly recommends the firm of HCT Certified Public Accountants and Consultants, LLC. to any organization requiring auditing and financial services.

Do not hesitate to contact my office at (954) 535-2828 if there are any questions and/or comments regarding this letter of recommendation.

Respectfully,

Marie W. Elianor, CGFO,
Financial Services Director.

TAB 8 REFERENCES (Continued)

City Hall
561-996-6751 • 561-996-6752

City of South Bay
335 S.W. 2nd Avenue
South Bay, Florida 33493

Public Works
561-996-2477 • 561-996-3998

May 18, 2015

TO WHOM IT MAY CONCERN

Dear Selection Committee:

It is with great pleasure and without any reservations that I provide this letter of recommendation for the services provided by HCT Certified Public Accountants and Consultants, LLC.

The City of South Bay, Florida has been utilizing the auditing services of HCT Certified Public Accountants and Consultants, LLC. LLC for three years to perform the Financial Statement Audit for the primary government; and we are extremely pleased and satisfied with the services that they have provided to our organization. The work performed by the firm is to be commended. All audit reports were conducted in a timely, orderly, and accurate fashion, following to the letter, all of the requirements of *Generally Accepted Accounting Principles*.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The audit team was always very thorough and extremely well informed.

The firm has always been a dependable resource in providing timely information and direction through their annual financial statement audit.

The City of South Bay, Florida highly recommends the firm of HCT Certified Public Accountants and Consultants, LLC., LLC to any organization requiring auditing and financial services.

Do not hesitate to contact my office (561)996-6751 if there are any questions and/or comments regarding this letter of recommendation.

Respectfully,


Title
Finance Director

References Demonstrating Successful Provision of Annual Financial Audit Services Within Past Five Years

We audit several similar governmental entities/ local governments to the City of Opa Locka . See the charts below for the attest services that HCT performed for five of our governmental entities.

Client Name & Contact Information	Scope of Work/Types of Services	Project Period / Contract Value	Number of Full-Time Staff Provided	Budgeted Hours/ Actual Hours	Location of Work Performed	Joint Venture/ Shared Engagement
Kennie Hobbs, CPA Asst. City Manager/ Finance Director City of Lauderhill, Florida 5581 W. Oakland Park Blvd. Lauderhill, Florida 33313 (954) 730-3044 khobbs@lauderhill-fl.gov	Annual Financial Monitoring of Federal and State funds - AUP	2008 – 2017 \$350,000	(5) R. Harvey, CPA T Williams III K Scott	500 hours	Hollywood	Prime
Duane A. Mathis, CPA Controller Miami-Dade Transit 701 N.W. 1 Court 12 th Floor Miami, FL 33136 (786) 469-5526 duane.mathis@miamidade.gov	Financial Statement, and Single Audits	2011 – 2015 \$110,000	(4)	200 hours/ 225 hours	Hollywood	Joint
Lauren Shank Finance Director City of Palatka, Florida 201 North 2 nd Street Palatka, Florida 32177 (386) 329-0100 lshank@palatka-fl.gov	CAFR- Annual Financial Statement and Single Audits	2018 – current \$500,000	(6) R. Harvey, CPA K. Scott T. Williams III	550 hours/ 565 hours	Hollywood	Prime

Client Name & Contact Information	Scope of Work/Types of Services	Project Period / Contract Value	Number of Full-Time Staff Provided	Budgeted Hours/ Actual Hours	Location of Work Performed	Joint Venture/ Shared Engagement
Elena Georgiev CPA City of Riviera Beach, Florida Director, Internal Audit 600 West Blue Heron Boulevard Riviera Beach, FL (561) 385-6711 egeorgiev@rivierabch.org	Annual Financial Statement and Single Audits	2008 – current \$370,000	(6) R. Harvey CPA I. Perez Rijos CPA W. Hill CPA T. Williams	570 hours/ 580 hours	Hollywood	Prime
Massish Saadatmand Finance Director City of South Bay, Florida 335 S.W. 2 nd Avenue South Bay, Florida 33493 (561)914-6330 saadatmandm@southbaycity.com	CAFR- Financial Statement and Single Audits	2013 – current \$170,000	R. Harvey, CPA K Scott. Williams	425 hours/ 500 hours	Hollywood	Prime

During the Evaluation phase the City may speak or send correspondence to the following:

City of Lauderhill, Kenny Hobbs
Miami-Dade Transit, Duane A. Mathis
City of South Bay, Florida Massish Saadatmand

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SUPPORTING DOCUMENTS



RFP NO. 21-1115200

INDEPENDENT AUDITING SERVICES

PROPOSER QUALIFICATIONS

The Proposer, as a result of this proposal, MUST hold a County and/or Municipal Contractor's Occupational License in the area of their fixed business location. The following information MUST be completed and submitted with the proposal to be considered:

1. Legal Name and Address:

Name: HCT Certified Public Accountants and Consultants, LLC

Address: 3816 Hollywood Boulevard, Suite 203

City, State, Zip: Hollywood, FL 33021 Phone/Fax: 954-966-4435 / 954-962-7767

2. Check One: Corporation (☒) Partnership (☐) Individual (☐)

3. If Corporation, state:

Date of Incorporation: 02/2000 State in which Incorporated: Florida

4. If an out-of-state Corporation, currently authorized to do business in Florida, give date of such authorization: _____

5. Name and Title of Principal Officers

Date Elected:

Roderick Harvey CPA, CVA

02/28/2000

6. The length of time in business: 22 years

7. The length of time (continuous) in business as a service organization in Florida:

22 years

8. Provide a list of at least three commercial or government references that the bidder has supplied service/commodities meeting the requirements of the City of Opa-locka specification, during the last thirty-six months. [Please see the attached](#)

9. A copy of County and/or Municipal Occupational License(s)

Note: Information requested herein and submitted by the proposers will be analyzed by the City of Opa-locka and will be a factor considered in awarding any resulting contract. The purpose is to insure that the Contractors, in the sole opinion of the City of Opa-locka, can sufficiently and efficiently perform all the required services in a timely and satisfactory manner as will be required by the subject contract. If there are any terms and/or conditions that are in conflict, the most stringent requirement shall apply.

[Please see the attached.](#)

Auditee	Type of Services or Goods Purchased	Local Governmental Agency	Report Issued
Waste Management, Inc	Sanitation and Recycling	City of Lauderhill, Florida	Agreed Upon Procedures Report with schedules and findings
Consortium of Vendors	Bulk Fuel Purchased – Compressed Natural Gas and Other fuel	City of Hollywood, Florida	Agreed Upon Procedures Report with supplemental schedules and findings
Auditee	Type of Services or Goods Purchased	Local Governmental Agency	Report Issued
ADPI-Intermedix	EMS Service/ EmergencyTransport Services for Fire Department	City of Hollywood, Florida	Agreed Upon Procedures Report with findings
All Food Service Vendors	Food and Nutrition Department	School Board of Broward County.	Agreed Upon Procedures Report with schedules and findings
Waste Management, Inc	Solid Waste and Recyclable	City of Lauderdale Lakes, Florida	Agreed Upon Procedures Report with schedules and findings
Florida Power and Light	Electricity Franchisee	City of Lauderdale Lakes, Florida	Agreed Upon Procedures Report with schedules and findings
Republic Industries Waste Management	Sanitation and Recycling	City of Lauderhill, Florida	Agreed Upon Procedures Report with schedules and findings

Florida Power and Light	Electricity Utility Service and Other Fee Collections	City of Oakland Park, Florida	Agreed Upon Procedures Report with schedules and findings
ACAI Associates, Inc and Bergeron Land Development	SW Area Bus Parking Facility, Pembroke Pines	School Board of Broward County, Florida	Agreed Upon Procedures Report with schedules and findings

HCT Team's past performance and experience in providing the type of service requested including experience with NPO entities.

HCT CURRENT GOVERNMENTAL / MUNICIPAL CLIENTS

<i>Description</i>	<i>Number of Funds</i>	<i>Total Revenues</i>	<i>Fiscal Year End</i>
City of Miami Gardens	4	\$76,813,830	September 30
City of Lauderhill	19	\$58,231,755	September 30
Miami Dade Aviation	Over 10*	Over 1 Billion*	September 30
City of Opa Locka, Florida	20	\$24,150,059	September 30
City of Lauderdale Lakes	17	\$29,486,368	September 30
Broward County, FL	Over 35*	Over 3 Billion*	September 30
City of North Miami	Over 10*	Over 95 Million*	September 30
City of Riviera Beach	Over 35	Over \$58 Million	September 30
City of Palatka, Florida	Over 40	Over \$90 Million	September 30

By forming a relationship with HCT, TPOE personnel will benefit from a structured approach that draws on the broad skills of a team of experienced professionals who will service your account. **The firm members are available, within 8 hours of notice, for telephone conference calls, and we are able to be on site within 24-48 hours, or less, if needed.** HCT's engagement management style is experience, "team focus" and "personal attention". Clients that have experienced other accounting firms quickly discover the difference in working with HCT. We provide our clients with a competitive advantage, the benefit of knowledge such as "lessons learned," service innovations, value-creating ideas, engagement management tools and best practices. We will offer these kinds of experiences throughout all levels of the transportation segment audit experience. To quantify our experience with Miami Dade County governmental auditing, compliance auditing, and over all attest services, the Schedule below presents a few of team experiences. Our subcontractor firms have been the joint auditors on numerous County audit engagements, as follows:

Similar Engagements Performed by Harvey, Covington & Thomas, LLC

Client Name & Contact Information	Description of Work	Total Dollar Value Contract	Dates Covering the Term of Contract	Prime or Subcontractor	Office Performing Services	Results of Project	Key HCT Personnel
Robert Fossa, Senior Planner Broward County, Florida 954-357-8336 rfossa@broward.org	Transportation Department Agreed Upon Procedures report	\$199,500	September 2010 to 2015	Subcontractor	South Florida	HCT issued Transportation Department Agreed Upon Report	R. Harvey, CPA, CVA Partner D. Mathis, CPA Audit Director K. Sinclair, CPA, Auditor
Evan Lukic Broward County, Florida	Financial Statement audit and Single audit	\$199,500	September 2010 to 2015	Subcontractor	South Florida	Completed before deadline for GFOA reporting	R. Harvey, CPA, CVA Partner D. Mathis, CPA Audit Director R. Cooper Auditor
Dave Hardison, OMB Orange County, Florida 407-836-7393 Dave.hardison@ocfl.net	Operational and Construction audits for all county departments	various	September 2010 to 2013	Prime Vendor	Central Florida	Completed before deadline	S. Covington, CPA, CFE Partner D. Mathis, CPA Audit Director K. Cook Auditor

Patricia Varney, Finance Director City of Miami Gardens, FL 305-622-8000 pvarney@miamigardens-fl.gov	Financial Statement and Single Audits GASB 45 & 48 & 51	\$315,000	October 2006 – current	Prime Vendor	South Florida Office	Completed before Deadline for GFOA reporting	R. Harvey, CPA, CVA Partner D. Mathis, CPA Audit Director K. Sinclair, CPA, Auditor
Carl Lafluer, Finance Director City of North Miami, FL 305-895-9881 clafluer@northmiamifl.gov	Financial Statement and Single Audits	\$605,000	November 2010 – current	Prime Vendor	South Florida Office	Completed before Deadline for GFOA reporting	R. Harvey, CPA, CVA Partner D. Mathis, CPA Audit Director O. Tracey Auditor

4. Provide a detailed description of comparable contracts similar in scope to those requested herein which the proposer (HCT) has either on-going or completed within the past five years, for projects performed for government clients or larger sized audits for private entities.

Susan Liburd CPA, Finance Director City of Opa-Locka, FL 305-953-2800 eorji@opalockafl.gov	Financial Statement and Single Audits GASB 45 & 48	\$385,000	October 2004 – current	Prime Vendor	South Florida Office	Competed before Deadline for GFOA reporting	R. Harvey, CPA, CVA Partner D. Mathis, CPA Audit Director C. Gray Senior Auditor
Asheley Hepburn Finance Director City of Lauderdale Lakes, FL 954-535-2713 asheleyh@lauderdalelakes.org	Financial Statement and Single Audits GASB 45 & 48	\$285,000	October 2004 – current	Prime Vendor	South Florida Office	Competed before Deadline for GFOA reporting	R. Harvey, CPA Partner D. Mathis, CPA Director O. Tracey Senior Auditor
Diana Gomez, Finance Director City of Miami, FL 305- 416-1366 dgomez@miamigov.com	Financial Statement and Single Audits	\$187,500	January 2005 – March 2008	Sub Consultant	South Florida Office	Competed before Deadline for GFOA reporting	R. Harvey, CPA Partner L. Cason Senior Auditor T. Baker Senior Auditor

Kenny Hobbs, Finance Director City of Lauderhill, FL (954) 730-3044 khobbs@lauderhill-fl.gov	Financial Statement and Single Audits GASB 45 & 48	\$450,000	November 2003 – current	Prime Vendor	South Florida Office	Competed before Deadline for GFOA reporting	R. Harvey, CPA Partner D. Mathis, CPA Director T. Baker Senior Auditor
Elena Georgiev, CPA, CGMA, CIA, CISA, Internal Audit Director City of Riviera Beach, FL 561-385-6711 EGeorgiev@rivierabeach.org	Financial Statement, Pension Fund, Component Unit and Single Audits GASB 45 & 48	\$485,000	May 2008 – current	Prime Vendor	South Florida Office	Competed before Deadline of RFP	R. Harvey, CPA Partner D. Mathis, CPA Director Thomas Williams III Senior Auditor K. Sinclair, CPA Auditor
Joris Jobuin, Chief Auditor School Board of Broward County 954-321-8303 patreilly@browardschools.com	Audit Technology devices and Recordex	\$250,000	Sept 2018 – August 2021	Prime Vendor	South Florida Office	Reported findings related from AUP testing	R. Harvey, CPA Partner K Burke Senior Auditor James Patton Senior Auditor

MAYOR
Richard J. Kaplan, Esq.

VICE MAYOR
Ken Thurston

COMMISSIONERS
M. Margaret Bates
Hayward J. Benson, Jr., Ed.D.
Howard Berger

CITY OF LAUDERHILL



ADMINISTRATION
Charles Faranda, CM
Desorae Giles-Smith, DCM
Kennie Hobbs, Jr., ACM

CITY ATTORNEY
Earl Hall, Esq.

CITY CLERK
Andrea Anderson

KENNIE HOBBS, JR.
Assistant City Manager / Finance Director

November 27, 2017

Dear Selection Committee:

It is an honor that I provide this letter of recommendation for the services provided by HCT Certified Public Accountants and Consultants, LLC. The City of Lauderhill, Florida has been utilizing the auditing services of HCT Certified Public Accounting and Consultants, LLC. for several years to perform the Financial Statement Audit for the primary government and an audit of the City's utility taxes. We are extremely pleased and satisfied with the services that they have provided to our organization. The work performed by the firm is to be commended. All audit reports were conducted in a timely, orderly, and accurate fashion, following to the letter, all of the requirements of Generally Accepted Accounting Principles.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The audit team was always very thorough and extremely well informed. The firm has always been a dependable resource in providing timely information and direction through their annual financial statement audit.

The City of Lauderhill, Florida highly recommends the firm of HCT Certified Public Accountants and Consultants, LLC. to any organization requiring auditing and financial services. Do not hesitate to contact my office at (954) 730-3044 if there are any questions and/or comments regarding this letter of recommendation.

Respectfully,


Kennie Hobbs Jr.
Assistant Manager and Director of Finance
City of Lauderhill, Florida

Office of the City Manager

William J. Green
Assistant City Manager



Telephone: (305) 953-2868 Ext.1205

Email: wgreen@opalockafl.gov

November 22, 2017

To Whom It May Concern:

Dear Selection Committee:

It is with great pleasure and without any reservations that I provide this letter of recommendation for the services provided by HCT Certified Public Accountants and Consultants, LLC.

City of Opa-locka, Florida has been utilizing the auditing services of HCT Certified Public Accountants and Consultants, LLC., for several years to perform the Financial Statement Audit and the utility/franchise fees; and we are extremely pleased and satisfied with the services that they have provided to our organization. The work performed by the firm is to be commended. All audit reports were conducted in a timely, orderly, and accurate fashion, following to the letter, all of the requirements of Generally Accepted Accounting Principles.

As a member of the AICPA Governmental Quality Center, the firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The audit team was always very thorough and extremely well informed.

The firm has always been a dependable resource in providing timely information and direction through their annual financial statement audit.

The City of Opa-locka, Florida highly recommends the firm of HCT Certified Public Accountants and Consultants, LLC., to any organization requiring auditing and financial services.

Please do not hesitate to contact my office (305) 953-2868 if you have any questions.

Sincerely,

William J. Green
Assistant City Manager

May 31, 2018

RE: Lee County Metropolitan Planning Organization

Dear Selection Committee:

It is with great pleasure and without any reservations that I provide this letter of recommendation for the services provided by HCT Certified Public Accountants and Consultants, LLC.

The Broward Metropolitan Planning Organization located in Fort Lauderdale, Florida has utilized the auditing services of HCT Certified Public Accounting and Consultants, LLC. for five years to perform the Financial Statement Audit for the primary government and an audit of the City's franchise fees. We are extremely pleased and satisfied with the services that they have provided to our organization. The work performed by the firm is to be commended. All audit reports were conducted in a timely, orderly, and accurate fashion, following to the letter, all of the requirements of Generally Accepted Accounting Principles.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The audit team was always very thorough and extremely well informed.

The firm has always been a dependable resource in providing timely information and direction through their annual financial statement audit.

The Broward Metropolitan Planning Organization highly recommends the firm of HCT Certified Public Accountants and Consultants, LLC. to the Lee County Metropolitan Planning Organization requiring auditing and financial services.

Please feel free to contact my office at 954-876-0035 if there are any questions and/or comments regarding this letter of recommendation.

Sincerely,

A handwritten signature in blue ink, appearing to be 'Gregory Stuart', with a long, sweeping flourish extending upwards and to the right.

Gregory Stuart, AICP
Executive Director

REFERENCE QUESTIONNAIRE (Section 15)

Reference for (Proposer's Name): HCT Certified Public Accountants & Consultants, LLC

Agency Giving Reference: City of Hollywood, Florida

Contact Person Name: Shawn Burgess

Address: 2600 Hollywood Blvd, Treasury Division, RM 103

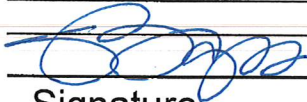
Telephone: 954-921-3232

E-Mail: sburgess@hollywoodfl.org

Provide a reference for the above named firm by indicating below the level of satisfaction (Satisfactory or Unsatisfactory) with services provided to your agency.

	QUESTION	Satisfactory	Unsatisfactory
1	What was your experience with the firm's ability to provide Audit Services ?	✓	
2	How would you rate the experience and professionalism of the firm's staff?	✓	
3	How would you rate the accessibility and responsiveness of the firm's staff?	✓	
4	How would you rate the firm's success at keeping you updated and informed on the progression of the audit especially when special needs or issues arose?	✓	
5	How would you rate the firm's ability to complete the scope of work in a timely manner and within budget?	✓	
6	Would your agency use this firm to provide services again? (Circle One)	YES/ Satisfactory	NO/ Unsatisfactory

Additional Comments: Staff was very professional and responsive.



Signature

Division Director, Treasury

Title

FAILURE TO COMPLETE AND RETURN THIS FORM
MAY DEEM YOUR PROPOSAL "NON-RESPONSIVE"

Pool of Qualified Individuals or Firms for Certified Professional Accountant Services

RFQ # 18-02-16

Addendum 1

Page 2 of 2

BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 – 954-831-4000
VALID OCTOBER 1, 2019 THROUGH SEPTEMBER 30, 2020

DBA: HARVEY COVINGTON & THOMAS LLC
Business Name:

Receipt #: 317-887
Business Type: C P A (C P A)

Owner Name: RODERICK A HARVEY
Business Location: 3816 HOLLYWOOD BLVD 203
HOLLYWOOD
Business Phone: 954-966-4435

Business Opened: 09/17/2001
State/County/Cert/Reg: AC-30015
Exemption Code:

Rooms Seats Employees Machines Professionals
2

For Vending Business Only						
Number of Machines:				Vending Type:		
Tax Amount	Transfer Fee	NSF Fee	Penalty	Prior Years	Collection Cost	Total Paid
30.00	0.00	0.00	0.00	0.00	0.00	30.00

BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 – 954-831-4000
VALID OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021

DBA: HARVEY COVINGTON & THOMAS LLC
Business Name:

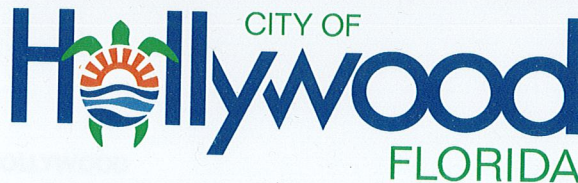
Receipt #: 317-887
Business Type: C P A (C P A)

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State/County/Cert/Reg: AC-30015
Exemption Code:

Rooms Seats Employees Machines Professionals
2

For Vending Business Only						
Number of Machines:				Vending Type:		
Tax Amount	Transfer Fee	NSF Fee	Penalty	Prior Years	Collection Cost	Total Paid
30.00	0.00	0.00	0.00	0.00	0.00	30.00



2020/2021 LOCAL BUSINESS TAX RECEIPT

Business Name: HCT CERTIFIED PUBLIC ACC

DBA:

Business Location: 3816 HOLLYWOOD BLVD

Business Category: SERVICE/PROFESSIONAL

Classification: Accountant/Auditors

Tax Basis: 2 - 4 WORKERS

Account Registration #: B9014140-2021

Expiration Date: 9/30/2021

Tax Rate: \$347.00

CITY OF HOLLYWOOD
TREASURY SERVICES DIVISION
LOCAL BUSINESS TAX

HCT CERTIFIED PUBLIC ACC
3816 HOLLYWOOD BLVD
STE-203
HOLLYWOOD, FL 33021

Please contact us with any changes or corrections to your information.

CUSTOMER SERVICE: Should you have any questions regarding Local Business Tax or need to update / correct any information related to your Business Tax Account, please contact us by phone at 954-921-3225, by email at businesstax@hollywoodfl.org or in person at City Hall, Room 103, 2600 Hollywood Blvd. Please send all written correspondence to: City of Hollywood, Treasury Services Division, Attn: Business Tax, Room 103, PO Box 229045, Hollywood, FL 33022-9045.

PURSUANT TO STATE LAW, LOCAL BUSINESS TAX IS LEVIED FOR THE PRIVILEGE OF DOING BUSINESS WITHIN A CITY'S LIMITS, AND IS NON-REGULATORY IN NATURE. ISSUANCE OF A LOCAL BUSINESS TAX RECEIPT BY THE CITY OF HOLLYWOOD DOES NOT MEAN THAT THE CITY HAS DETERMINED THAT THE EXISTING OR PROPOSED USE OF A LOCATION IS LAWFUL. ISSUANCE OF A LOCAL BUSINESS TAX RECEIPT DOES NOT LEGALIZE OR CONDONE THE NATURE OF THE BUSINESS BEING CONDUCTED IF CONTRARY TO ANY LOCAL, STATE OR FEDERAL LAW OR REGULATION.

THIS IS NOT A BILL. DO NOT PAY.

BELOW IS YOUR LOCAL BUSINESS TAX RECEIPT. PLEASE DETACH AND POST THIS LOCAL BUSINESS TAX RECEIPT IN A CONSPICUOUS PLACE AT YOUR PLACE OF BUSINESS.



2021/2022 LOCAL BUSINESS TAX RECEIPT

Business Name: **HCT CERTIFIED PUBLIC ACC**

DBA:

Business Location: **3816 HOLLYWOOD BLVD**

Business Category: **SERVICE/PROFESSIONAL**

Classification: **Accountant/Auditors**

Tax Basis: **GF 2 - 4 WORKERS**

Account Registration #: **B9014140-2022**

Expiration Date: **9/30/2022**

Tax Rate: **\$347.00**

2021 Details — Business Tax Account HCT CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS, LLC

 Print this page

Business Tax Account #4344115

 Account details

 Account history

 Get Bills by Email

2021

Paid

2020

Paid

2019

Paid

2018

Paid

...

2010

Paid

Account number: 4344115

Business start date: 10/01/2000

Physical business location: UNIN DADE COUNTY

Business address: HCT CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS, LLC
19030 NW 54TH AVE
MIAMI, FL 33055

Mailing address: HCT CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS, LLC
C/O RODERICK HARVEY MGRM
19030 NW 54 AVE
MIAMI, FL 33055

Owner(s) HCT CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS, LLC
C/O RODERICK HARVEY MGRM
19030 NW 54 AVE
MIAMI, FL 33055

Flags  Home Business

Receipts And Occupations

Receipt 4533692

 Print Business Tax Receipt

Professions, professional associations
P.A./CORP/PARTNERSHIP/FIRM

10/01/2020–09/30/2021

NAICS code: 813920
Units: 1

 Print this bill



CITY OF OPA-LOCKA

CERTIFICATION REGARDING DEBARMENT, SUSPENSION PROPOSED DEBARMENT AND OTHER MATTERS OF RESPONSIBILITY

1. The Proposer certifies, to the best of its knowledge and belief, that the Proposer and/or any of its Principals:

A. Are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any Federal agency.

B. Have not, within a three-year period preceding this offer, been convicted of or had a civil judgment rendered against them for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, state, or local) contract or subcontract; violation of Federal or state antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property; and

C. Are not presently indicted for, or otherwise criminally or civilly charged by a governmental entity with, commission of any of the offenses enumerated in paragraph 1-B of this provision.

2. The Proposer has not, within a three-year period preceding this offer, had one or more contracts terminated for default by any City, State or Federal agency.

A. "Principals," for the purposes of this certification, means officers; directors; owners; partners; and, persons having primary management or supervisory responsibilities within a business entity (e.g., partner or principal). This Certification Concerns a Matter Within the Jurisdiction of an Agency of the United States and the Making of a False, Fictitious, or Fraudulent Certification May Render the Maker Subject to Prosecution Under Section 1001, Title 18, United States Code.

B. The Proposer shall provide immediate written notice to the Contracting Officer if, at any time prior to contract award, the Proposer learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

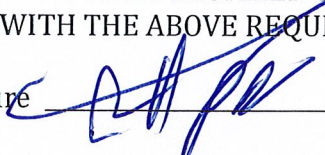
C. A certification that any of the items in paragraph (a) of this provision exists will not necessarily result in withholding of an award under this solicitation. However, the certification will be considered in connection with a determination of the Proposer's responsibility. Failure of the Proposer to furnish a certification or provide such additional information as requested by the Contracting Officer may render the Proposer non-responsive.

D. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render, in good faith, the certification required by paragraph (a) of this provision. The knowledge and information of a Proposer is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

E. The certification in paragraph (a) of this provision is a material representation of fact upon which reliance was placed when making award. If it is later determined that the Proposer knowingly rendered an erroneous certification, in addition to other remedies available to the Government, the Contracting Officer may terminate the contract resulting from this solicitation for default.

AS THE PERSON AUTHORIZED TO SIGN THE STATEMENT, I CERTIFY THAT THIS FIRM COMPLIES FULLY WITH THE ABOVE REQUIREMENTS.

Signature

A handwritten signature in blue ink, appearing to read 'R. Harvey', is written over a horizontal line.

Printed Name Roderick Harvey CPA, CVA



CITY OF OPA-LOCKA
RFP NO. 21-1115200

DRUG-FREE WORKPLACE CERTIFICATION FORM

Whenever two (2) or more bids/proposals, which are equal with respect to price, quality, and service, are received by the CITY OF OPA-LOCKA for the procurement of commodities or contractual services, a bid/proposal received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of controlled substances is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in number (1).
4. In the statement specified in number (1), notify the employees that as a condition for working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction on or plea of guilty or no contest to any violation of Chapter 893, Florida Statutes or of any controlled substance law of the United States or any singular state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of Section 287.087, Florida Statutes.

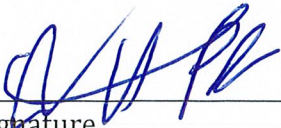
This Certification is submitted by Roderick Harvey CPA, CVA the
(Name)

Managing Partner of HCT Certified Public Accountants and Consultants, LLC
(Title/Position) (Company)

who does hereby certify that said Company has implemented a drug-free workplace program, which meets the requirements of Section 287.087, Florida Statutes, which are identified in numbers (1) through (6) above.

10/27/2021

Date


Signature



CITY OF OPA-LOCKA
NON-COLLUSION AFFIDAVIT

STATE OF FLORIDA - COUNTY OF MIAMI DADE

Roderick Harvey CPA, CVA being first duly sworn, deposes and says that:

- (1) He/She/They is/are the Managing Partner
(Owner, Partner, Officer, Representative or Agent) of
HCT Certified Public Accountants and Consultants, LLC the PROPONENT that has submitted the attached proposal;
- (2) He/She/They is/are fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;
- (3) Such Proposal is genuine and is not a collusive or sham Proposal;
- (4) Neither the said PROPONENT nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other PROPONENT, firm, or person to submit a collusive or sham Proposal in connection with the Work for which the attached Proposal has been submitted; or to refrain from Proposing in connection with such Work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with any PROPONENT, firm, or person to fix any overhead, profit, or cost elements of the Proposal or of any other PROPONENT, or to fix any overhead, profit, or cost elements of the Proposed Price or the Proposed Price of any other PROPONENT, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed Work;
- (5) The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the PROPONENT or any other of its agents, representatives, owners, employees or parties of interest, including this affiant.

Signed, sealed and delivered in the presence of:

Witness

By: Roderick Harvey CPA, CVA

Signature

Managing Partner

Print Name and Title

Witness



E-VERIFY

Effective January 1, 2021, public and private employers, contractors and subcontractors will be required to register with, and use of the E-verify system in order to verify the work authorization status of all newly hired employees. Vendor/Consultant/Contractor acknowledges and agrees to utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:

- a) All persons employed by Vendor/Consultant/Contractor to perform employment duties within Florida during the term of the contract; and
- b) All persons (including sub-vendors/sub-consultants/sub-contractors) assigned by Vendor/Consultant/ Contractor to perform work pursuant to the contract with the Department. The Vendor /Consultant/ Contractor acknowledges and agrees that use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the City; and

By entering into a Contract, the Contractor becomes obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. If the contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of 1 year after the date of termination. The Contractor acknowledges it is liable to the City for any additional costs as a result of termination of the contract due to Contractor's failure to comply with the provisions herein.



E-VERIFY FORM

Definitions:

"Contractor" means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration.

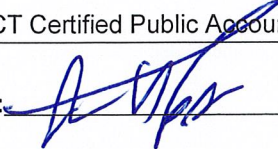
"Subcontractor" means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.

Effective January 1, 2021, public and private employers, contractors and subcontractors will begin required registration with, and use of the E-verify system in order to verify the work authorization status of all newly hired employees. Vendor/Consultant/Contractor acknowledges and agrees to utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of:

- a) All persons employed by Vendor/Consultant/Contractor to perform employment duties within Florida during the term of the contract; and
- b) All persons (including sub-vendors/subconsultants/subcontractors) assigned by Vendor/Consultant/Contractor to perform work pursuant to the contract with the Department. The Vendor/Consultant/Contractor acknowledges and agrees that use of the U.S. Department of Homeland Security's E-Verify System during the term of the contract is a condition of the contract with the City of Opa-locka; and

Should vendor become successful Contractor awarded for the above-named project, by entering into this Contract, the Contractor becomes obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. If this contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of 1 year after the date of termination.

Company Name: HCT Certified Public Accountants and Consultants, LLC

Authorized Signature: 

Print Name: Roderick Harvey CPA, CVA

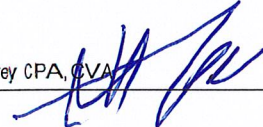
Title: Managing Partner

Date: 10/27/2021



NON-DISCRIMINATION AFFIDAVIT

I, the undersigned, hereby duly sworn, depose and say that the organization, business or entity represented herein shall not discriminate against any person in its operations, activities or delivery of services under any agreement it enters into with the City of Opa-locka. The same shall affirmatively comply with all applicable provisions of federal, state and local equal employment laws and shall not engage in or commit any discriminatory practice against any person based on race, age, religion, color, gender, sexual orientation, national origin, marital status, physical or mental disability, political affiliation or any other factor which cannot be lawfully used as a basis for service delivery.

By: Roderick Harvey CPA, CVA 

Title: Managing Partner

Sworn and subscribed before this

27th day of October, 20 21

Renetta Dillard

Notary Public, State of Florida

Renetta Dillard

(Printed Name)

My commission expires: 03/20/2024



Thank you for the opportunity to present our firm HCT Certified Public Accountants and Consultants, LLC (“HCT”) to the City of Opa Locka .

EXHIBIT A

External Auditing Services Agreement

THIS AGREEMENT is entered into this ____ day of ____ 2021 between the City of Opa-Locka (“City”) and Marcum LLP (hereinafter “Firm”)

WHEREAS, the City seeks to retain the services of Firm as an independent contractor to provide external auditing services; and

WHEREAS, The City is charged with the responsibility of controlling the disbursement and collecting public funds; and

WHEREAS, the City put forth its Request for Proposals (RFP) 21-1115200 (Exhibit “A” this Agreement) for External Audit Services; and

WHEREAS, on November 18, 2021, the Audit Committee of the City ranked Marcum LLP as the the top candidate to provide External Auditing Services to the City; and

WHEREAS, Marcum LLP performs auditing services for many governmental entities, including other cities and is capable of providing high level review services for the City at a reasonable cost; and

WHEREAS, Marcum LLP desires to be associated with the City by performing solicited services as requested in RFP 21-1115200.

NOW THEREFORE, in consideration of the premises and the mutual covenants herein City and Firm mutually agree as follows:

1. This Agreement shall be effective as of _____ and shall terminate no later than September 30, 2025 (the “Term”).
2. The City retains Marcum LLP as an independent contractor to perform External Auditing Services (hereinafter “Services”).
3. Firm shall perform required services in an amount not to exceed the Costs of Services set forth in Firm’s Response to RFP 21-1115200 for Independent Auditing Service (Exhibit “B” to this Agreement). Said fee shall be the entire compensation for any and all services rendered by Firm hereunder, except that Firm may be reimbursed for reasonable and minimal expenses incurred if City approves such expenses in writing in advance of their occurrence.
4. Firm agrees to conduct an evaluation of internal controls, including accounting systems and specific control procedures and assess the extent to which the controls can be relied upon to ensure accurate information and compliance with the applicable laws and regulations in addition to other services that may be required by the RFP.
5. Firm agrees to perform the requested services consistent with the objectives set forth in the Exhibit “A”, which is the Request for Proposals (RFP) for Independent External Auditing Services and Exhibit “B” which is Firm’s response and further agrees that the exhibits are incorporated and otherwise considered a part of this Agreement.

6. Firm agrees to furnish to the City with written progress reports at such times and with such frequency as the City may reasonably request and as specified in the applicable RFP.
7. Firm agrees to use best efforts, attention, knowledge and skill in carrying out Services.
8. Firm acknowledges the importance of timely completing the Services as set forth in this Agreement and further agrees that time is of the essence in all matters relating to fulfilling the obligations of this Agreement.
9. The City shall not have any obligation hereunder to provide the firm or its dependents with medical, health, pension or any other employee benefits.
10. Firm acknowledges and agrees that it shall be solely and exclusively its obligation and responsibility to report to the appropriate governmental agencies and other authorities all compensation received by Firm hereunder and to report and pay all taxes or impositions thereon. Firm shall indemnify and hold harmless the City for and against any and all claims, damages, losses or obligations asserted or imposed against the City by any other entity or person in connection with the payment or recovery of such sums.
11. The City expressly reserves the right, at any time or for any reason whatsoever, to retain any other firm to perform services that are similar or identical to the Services being performed by Firm.
12. Firm acknowledges that, in the course of performing the Services, it may originate, develop, receive or otherwise become aware of knowledge and confidential information concerning the City and such knowledge and information, whether oral or written which is developed or acquired by, or communicated or delivered to Firm or of which Firm may otherwise become aware are and shall be and remain the confidential information of the City ("Confidential Information"). The Firm shall not use or disclose any information concerning a recipient of services under this Agreement for any purpose not in conformity with state statute and applicable federal regulations. Firm further acknowledges that, in the course of performing the Services, it may have access to certain other information that relates, directly or indirectly, to the City or its agents, statistical, business or technical research, development, trade secrets, processes, formulae, specifications, programs, software packages, technical know-how, methods and procedures of operation, business or confidential plans ("Proprietary Information"). This paragraph shall not apply to appropriately secured public records as defined by Chapter 119, Florida Statutes.
13. Firm agrees to hold such Confidential Information and Proprietary Information in strict confidence; not to disclose such Confidential Information and Proprietary Information with others or use the same in any way, commercially or otherwise, except in performance of the Services at anytime without the prior written consent of the City; to take all actions reasonably necessary to protect the confidentiality of the information

and, at termination of this Agreement, to return all Confidential Information and Proprietary Information to the City whether written, printed, machine readable or in any other form whatsoever.

14. All services provided by Firm are deemed Services done for hire. The City shall be deemed to be the absolute and unqualified owner of and Firm hereby assigns to the City all rights, title and interests in and to any and all work product furnished to the City including, but not limited to, any developments, additions, or enhancements to the City's Proprietary Information provided by Firm while engaged by the City.
15. The City shall not be under any obligation to use Firm's name or give Firm credit of any kind for any of the Services performed or work product prepared or furnished by Firm, nor may Firm use the City's name or trademark in any manner, expressly or implied, which might tend to convey the impression that Firm's services indicate an endorsement by the City of Firm's services, without the prior written consent of the City.
16. It is understood and agreed that Firm's relationship with the City is not to exercise supervision of Firm in the performance of the Services nor shall the City require Firm's compliance with detailed orders or instructions, it being intended that Firm shall serve as an independent contractor to the City with the time, manner and place of performance of the obligations required by this Agreement, in the sole discretion and judgment as an independent Firm.
17. All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years after the completion date of the audit, unless the firm is notified in writing by the City of the need to extend the retention period. The auditor will be required to make their working papers available, upon request, to the following parties or their designees: City of Opa-Locka Park; and any federal and state governmental entities; U.S. General Accounting Office (GAO); parties designated by the federal or state governments or by the City of Opa-Locka as part of an audit quality review process; Auditors of entities of which the City of Opa-Locka is a sub-recipient of grant funds. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.
18. Firm acknowledges and agrees that it does not have the authority to bind or attempt to bind the City by contract or otherwise, or to represent to third parties that Firm has any right to so bind the City or to use the City's name in any connection of or for any purpose whatsoever.
19. Firm shall not commence work under this contract until it has obtained all insurance required under this paragraph and such insurance has been approved by the City Administrator. Certificates of insurance, reflecting evidence of the required insurance, shall be filed with the City Manager's Office prior to the commencement of the work. These Certificates shall contain a provision that coverages afforded under these policies will not be canceled until at least thirty days (30) prior written notice has been given to the CITY. Policies shall be issued by companies authorized to do business under the laws of the State of Florida. Insurance shall be in force until all work required to be performed under the terms of the Contract is satisfactorily completed as evidenced in writing by the

CITY. Insurance shall be obtained for the amounts consistent with RFP 21-1115200

20. The CONTRACTOR shall hold the CITY, its agents, and employees, harmless on account of claims for damages to persons, property or premises arising out of the operations to complete this Agreement and name the CITY as an additional insured under their policy. The CITY reserves the right to require any other insurance coverage it deems necessary depending upon the exposures.
21. The firm agrees to release the CITY from and against any and all liability and responsibility in connection with the above-mentioned matters. The Firm further agrees not to sue or seek any money or damages from CITY in connection with the above-mentioned matters. Firm further agrees to indemnify and hold harmless the CITY, its trustees, elected and appointed officers, agents, servants and employees, from and against any and all claims, demands, or causes of action of whatsoever kind or nature, and the resulting losses, costs, expenses, reasonable attorneys' fees, liabilities, damages, orders, judgments, or decrees, sustained by the CITY or any third party arising out of, or by reason of, or resulting from the Firm's negligent acts, errors, or omissions.

The parties recognize that various provisions of this Agreement, including but not necessarily limited to this paragraph, provide for indemnification by the Firm and that specific consideration may be necessary. The parties therefore agree that the sum of Ten Dollars and 00/100 (\$10.00), receipt of which is hereby acknowledged, is the specific consideration for such indemnities, and the providing of such indemnities is deemed to be part of the specifications with respect to the services to be provided by Firm. Furthermore, the parties understand and agree that the covenants and representations relating to this indemnification provision shall serve the term of this Agreement and continue in full force and effect as to the party's responsibility to indemnify. This Agreement is personal in nature to Firm and the rights and obligations of Firm may not and shall not be assigned, subcontracted, delegated or otherwise transferred by Firm by operation of law or otherwise.

22. In the event that any one or more of the provisions of this Agreement shall be held to be invalid, the remaining provisions of the Agreement shall not in any way be affected or impaired thereby.
23. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida applicable to contracts made and to be performed in such State. The parties further agree to abide by all applicable Federal and State law and applicable City policies.
24. If the auditor fails to properly perform the conditions of the contract, in the sole opinion of the City, the City will communicate to the auditor in writing the problem(s) that exist. The auditor will have up to ten (10) calendar days to rectify the problem(s). If the same or other problems persist or recur the City may immediately cancel the contract by advising the firm in writing.
25. If the proposer fails to perform the conditions of the agreement as specified and as interpreted by the City Manager, the City Manager shall provide written notice of such

violation. The City reserves the right to terminate the agreement for convenience without cause, with five (5) working days' notice and as otherwise provided by RFP 21-1115200. Termination and cancellation of any agreement will not relieve the proposer for work which was to be completed prior to the termination or cancellation of the agreement. The City Commission shall have the right to terminate the agreement in the event the Proposer files any petition or proceeding for bankruptcy relief or is adjudicated to be bankrupt or insolvent or fails to pay just debts as they ordinarily become due. This agreement may not be terminated by the proposer unless otherwise provided in the contract.

26. All agreements and covenants herein are severable, and in the event any one of them shall be held to be invalid by any competent court, this Contract shall be interpreted as if such invalid agreements or covenants were not contained herein.
27. If a court of competent jurisdiction holds the City of Opa-Locka liable for certain tortuous acts of its agents, officers, or employees, such liability shall be limited to the extent and limit provided in 768.28, Florida Statutes. This provision shall not be construed as a waiver of any right or defense that the City may possess. The City specifically reserves all rights as against any and all claims that may be brought as a result of this Contract.
28. Firm agrees to maintain independence as a Certified Public Accounting firm, and duly license under Florida Statutes Chapter 473 to practice in the State of Florida during the term of this Agreement.
29. It is the intention of the parties that this Agreement supersedes all prior agreements, representations and understandings and that it shall not be modified or amended in any respect except in a writing signed by both parties.

City of Opa-Locka ("City")

Government Services Partner
Moises D. Ariza, CPA, CGMA

Veronica Williams, Mayor

Tax ID number

John Pate, City Administrator

Dated

Burnadette Norris-Weeks, PA,
City Attorney, As to Form

DRAFT

APPLICATION FOR

CITY COMMISSION

VACANCY



CITY OF OPA-LOCKA NOTICE OF OPA-LOCKA CITY COMMISSION VACANCY

The City of Opa-locka (the “City”) is seeking to fill a vacancy in the City Commission resulting from the resignation of Mayor Matthew A. Pigatt on November 10, 2021.

At the November 17, 2021 Special Commission Meeting, the City Commission directed the City Clerk to issue a Notice of City Commission Vacancy to provide an opportunity for all interested individuals to apply for consideration.

Pursuant to City Charter Section 2.7(c), the City Commission has 30 calendar days following the occurrence of the vacancy to fill the vacant City Commission position.

In accordance with City Charter Section 5.1, each applicant shall be a qualified elector of the City residing in the City for more than 365 days prior to the date of application.

The individual appointed to the City Commission will serve until November 2021.

In order to be considered for appointment, applicants must submit the following:

- A completed application, which is available at the Office of the City Clerk, or on the City’s website (www.opalockafl.gov);
- Letter of interest (please limit not more than one page);
- Current resume;
- City of Opa-locka Oath

The Office of the City Clerk will compile the applications to fill the City Commission vacancy. Applications can be submitted via:

- Hand delivery to the Office of the City Clerk at Opa-locka City Hall, 780 Fisherman Street, 4th Floor, Opa-locka, FL 33054; or
- Email to jflores@opalockafl.gov

The deadline to apply is 4:00 p.m. on Friday, December 3, 2021.

The City Commission will consider qualified applicants to fill the vacant City Commission seat at the Regular Commission Meeting on Wednesday, December 8, 2021 at 7:00 p.m., in the City Commission Chambers, 215 Perviz Avenue, Opa-locka, FL 33054. All applicants and interested parties are encouraged to attend.

Applications forms for appointment to the City Commission are available at www.opalockafl.gov. For more information, please contact the Office of the City Clerk at 305.953.2800 or by email at jflores@opalockafl.gov.

**Joanna Flores, City Clerk
City of Opa-locka**



CITY OF OPA-LOCKA
CITY COMMISSION VACANCY APPLICATION

This application form is required as part of the City Commission Vacancy application submittal. The completed application **MUST** accompany your letter of interest, current resume, and City of Opa-locka oath. See the Notice of Commission Vacancy for additional information.

Last Name	First Name	Middle Initial
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Home Address	City	State	Zip Code
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Cellular Telephone _____ Email Address _____

Business Name _____ Occupation _____

Business Address	City	State	Zip Code
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- Have you been a resident of Opa-locka for a minimum of one year? ☐ Yes ☐ No
 - Are you registered voter in Opa-locka? ☐ Yes ☐ No
- Florida Voter Registration Number (located on your voter information card:

- Have you ever been convicted of a felony? ☐ Yes ☐ No
- How long have you lived in Opa-locka? _____

- Have you served on any City of Opa-locka Board(s) or Committee(s)? ☐ Yes ☐ No

If yes, which Board(s) or Committee(s)? _____

- What were your contributions to the Board(s) or Committee(s)?

- Why are you interested in serving on the City Commission? _____

- How does your education and/or experience complement the powers and duties of the City Commission? _____

I HEREBY ATTEST TO THE ACCURACY AND TRUTHFULNESS OF THIS APPLICATION

Applicant's Signature

Date

NOTE:

The completed application **MUST** accompany your letter of interest, current resume, and City of Opa-locka oath and **MUST** be submitted by the deadline: **4:00 p.m. on Friday, December 3, 2021**

The completed application along with all accompanying materials may be submitted via:

- Email to jflores@opalockafl.gov
- Hand delivery to the Office of the City Clerk, 780 Fisherman Street, 4th Floor, Opa-locka, Florida 33054

Pursuant to Chapter 119, Florida Statutes, this application including all documents attached to it is a public record. The materials provided will be posted on the City Clerk's webpage and will be available for inspection. If you are an individual listed in Section 119.071, F.S. whose home address is exempt from disclosure, the City Clerk will maintain that confidentiality if you submit a written request.



CITY OF OPA-LOCKA OATH

STATE OF FLORIDA

COUNTY OF MIAMI-DADE

Before me, an officer authorized to administer oaths, personally appeared _____
_____ to me well known who, being sworn, says that he/she is seeking
appointment to the Office of City Commissioner for the City of Opa-locka, Florida; that he/
she is a qualified elector of said City residing within the City at least one year before
applying for this office; that his/her legal residence is:

Opa-locka, Miami-Dade County, Florida; that he/she is qualified under the ordinances
and Charter of said City to hold such office.

Signature of Candidate

Sworn to (or affirmed) and subscribed before me this _____ day of _____, 2019,
by _____.

(NOTARY SEAL)

Signature of Notary Public-State of Florida

Name of Notary Typed, Printed, or Stamped

Personally Known _____ OR

Produced Identification _____

Type of Identification Produced _____