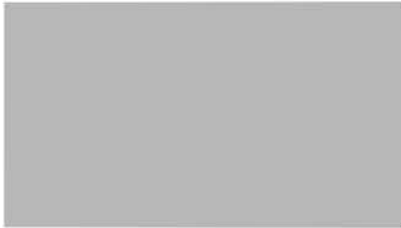




MOORE STEPHENS
LOVELACE CPAs & ADVISORS

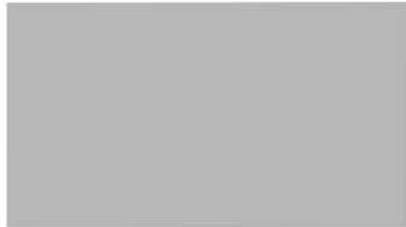


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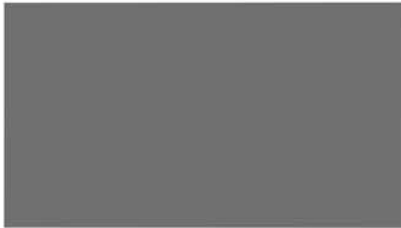


*Proposal for Financial
Auditing Services*

**The City of
Hollywood, Florida**



August 26, 2016



PROPOSER

Moore Stephens Lovelace
701 Brickell Avenue, Suite 550
Miami, FL 33131

SUBMITTED BY

William Blend, CPA, CFE
Shareholder
wblend@mslcpa.com
800.683.5401

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Letter of Transmittal

August 26, 2016

Audit Committee
City of Hollywood
c/o Office of City Clerk
2600 Hollywood Blvd., Room #221
Hollywood, FL 33020

Re: RFP #4505-16-RD – Financial Auditing Services

Dear Members of the Audit Committee:

Moore Stephens Lovelace, P.A. (MSL), along with our small business partner, S. Davis & Associates, P.A., sincerely appreciates the opportunity to provide you with our credentials and capabilities to serve as the City of Hollywood, Florida's (the City) independent auditors.

Understanding of Municipalities

All members of our engagement team have served municipal clients in the state of Florida. This means we understand the issues that are unique to the City. **Our engagement team members have provided services to the cities of Fort Lauderdale, Orlando, Pembroke Pines, Tampa, Vero Beach, Cocoa Beach, and Daytona Beach, just to name a few.** This means we understand the issues unique to Florida municipalities that enable us to properly evaluate the accounting and reporting risks specific to your City, such as: investments, EMS and utility accounts and notes receivable, debt, other post-employment benefits (OPEB), Florida Retirement System reporting, debt covenant compliance, federal and state grants, and CRA activities.

Extensive Utility Experience

Members of our audit team have worked on audits of more than 30 governmental entities with municipal utility experience. This experience includes utilities that provide electric, water and wastewater, parking facilities, and sanitation and other services.

Large Governmental Practice

If you want the best in Florida, you have it in MSL. We have one of the largest statewide governmental practices. **We currently provide auditing and consulting services to 18 Florida municipalities, 6 Florida counties, 8 Florida school districts, and 12 special districts and authorities located in Florida.** MSL has almost 100 employees located in four offices in Florida. Our Governmental Practice Group (GPG) includes 30 governmental audit and accounting-trained individuals. All decision-making on your audit is local.

MSL's Commitment to You

MSL's commitment to the City is to meet all deadlines and respond to all of your inquiries and requests promptly. We will communicate with you at every level, including at City Commission meetings. As part of our service, an IT assessment will be performed each year, and we will provide (at no additional cost) technical support related to all new accounting and reporting pronouncements by our nationally recognized experts.

Local Firm with a National and Statewide Presence

Bill Blend, your Engagement Shareholder, has over 23 years of governmental auditing, accounting, and consulting experience in Florida. He serves on the Technical Accounting and Auditing Committees for both the Florida Institute of Certified Public Accountants (FICPA) and the Florida Government Finance Officers Association (FGFOA). Bill is one of only a few CPAs in the state qualified by the FICPA to teach their government ethics class, and he is often sought out as a speaker around the state. **Dan O'Keefe**, Technical Review Shareholder, has over 35 years of governmental auditing, accounting, and consulting experience in Florida. Dan served on the American Institute of Certified Public Accountants (AICPA) State and Local Government Expert Panel and serves on the AICPA State and Local Government Conference Committee. He is a nationally recognized speaker in the area of state and local governmental accounting and auditing. **In addition, Dan authored the Florida Single Audit Act.**

Commitment to Governmental Accounting and Auditing

The financial reporting for governmental entities, including municipalities, is becoming more specialized. Therefore, it is our philosophy to ensure that all of our team members understand the unique aspects of these issues. As you review the résumés of our audit team, it will be clear that all key team members are not only CPAs but also have significant Florida municipality experience. We encourage our staff to become actively involved in associations that further this commitment, such as the FGFOA, Florida School Finance Officers Association (FSFOA), and other committees that relate to governmental issues in organizations, such as the AICPA, the FICPA, and more.

Ease of Transition to MSL and Fresh Perspective

MSL will provide the City with a fresh look at its financial statements and related operations. Our dedication to the governmental sector includes a professional and seasoned staff fully familiar with Florida municipalities. This makes a transition to MSL simple and efficient. All staff assigned to your engagement have experience in these transitions. We know how to obtain certain audit documentation without any City staff involvement. We utilize resources such as the City's website, Municode.com, and the Florida Auditor General's website. In addition, we provide initial document requests upon engagement, providing City staff ample time to accumulate the data at their convenience. Our fully electronic environment, including a secure website for client data transfers, will ensure minimal work interruption.

We fully recognize the significance of this opportunity to serve the City of Hollywood. We promise that we will be a valuable resource to your organization. As Engagement Shareholder, I am authorized to make representations for the engagement team and MSL. I can be contacted at my office at (800) 683-5401 or on my cell phone at (407) 920-2158. I further declare that the proposal is, in all respects, fair and in good faith, made without collusion or fraud, and I have the authority to bind the Firm to this proposal.

Pursuant to your Request for Proposal, we herein offer our express agreement to meet or exceed the performance specifications stated in your RFP within the specified time period. In addition, this proposal remains in effect for one hundred eighty (180) days and may be extended at the discretion of the Firm.

Sincerely,


William Blend, CPA, CFE
Shareholder



Acknowledgment and Signature Page

RFP-4505-16-RD

ACKNOWLEDGMENT AND SIGNATURE PAGE

This form must be completed and submitted by the date and the time of bid opening.

Legal Company Name (include d/b/a if applicable): Moore Stephens Lovelace, P.A. Federal Tax Identification Number: 59-3070669

If Corporation - Date Incorporated/Organized: Organized in 1974, Incorporated July 17, 1986

State Incorporated/Organized: Florida

Company Operating Address: 255 S. Orange Avenue, Suite 600, Orlando, FL 32801

City Orlando State FL Zip Code 32801

Remittance Address (if different from ordering address): _____

City _____ State _____ Zip Code _____

Company Contact Person: William Blend Email Address: wblend@mslcpa.com

Phone Number (include area code): (800) 683-5401 Fax Number (include area code): (407) 740-0012

Company's Internet Web Address: www.mslcpa.com

IT IS HEREBY CERTIFIED AND AFFIRMED THAT THE BIDDER/PROPOSER CERTIFIES ACCEPTANCE OF THE TERMS, CONDITIONS, SPECIFICATIONS, ATTACHMENTS AND ANY ADDENDA. THE BIDDER/PROPOSER SHALL ACCEPT ANY AWARDS MADE AS A RESULT OF THIS SOLICITATION. BIDDER/PROPOSER FURTHER AGREES THAT PRICES QUOTED WILL REMAIN FIXED FOR THE PERIOD OF TIME STATED IN THE SOLICITATION.


Bidder/Proposer's Authorized Representative's Signature: _____ Date: August 16, 2016

Type or Print Name: William Blend, CPA, CFE

THE EXECUTION OF THIS FORM CONSTITUTES THE UNEQUIVOCAL OFFER OF BIDDER/PROPOSER TO BE BOUND BY THE TERMS OF ITS PROPOSAL. FAILURE TO SIGN THIS SOLICITATION WHERE INDICATED BY AN AUTHORIZED REPRESENTATIVE SHALL RENDER THE BID/PROPOSAL NON-RESPONSIVE. THE CITY MAY, HOWEVER, IN ITS SOLE DISCRETION, ACCEPT ANY BID/PROPOSAL THAT INCLUDES AN EXECUTED DOCUMENT WHICH UNEQUIVOCALLY BINDS THE BIDDER/PROPOSER TO THE TERMS OF ITS OFFER.

ANY EXCEPTION, CHANGES OR ALTERATIONS TO THE GENERAL TERMS AND CONDITIONS, HOLDHARMLESS/INDEMNITY DOCUMENT OR OTHER REQUIRED FORMS MAY RESULT IN THE BID/PROPOSAL BE DEEMED NON-RESPONSIVE AND DISQUALIFIED FROM THE AWARD PROCESS.



Addendum No. 1

City of Hollywood, Florida

Bid RFP-4505-16-RD

**Bid RFP-4505-16-RD
Financial Auditing Services**

Bid Number RFP-4505-16-RD
 Bid Title Financial Auditing Services

 Bid Start Date Jul 29, 2016 9:47:11 AM EDT
 Bid End Date Aug 26, 2016 3:00:00 PM EDT
 Question & Answer End Date Aug 8, 2016 5:00:00 PM EDT

 Bid Contact Ralph Dierks
 954-921-3223
 RDIERKS@hollywoodfl.org

 Bid Contact Linda Silvey
 954-921-3200
 LSILVEY@hollywoodfl.org

Addendum # 1

Previous End Date	Aug 19, 2016 3:00:00 PM EDT	New End Date	Aug 26, 2016 3:00:00 PM EDT
Changes were made to the following items:			
Financial Auditing Services			

Description

The City of Hollywood (the "City"), a political subdivision of the State of Florida, located in Broward County, is soliciting the services of qualified firms of certified public accountants (the "Auditor") to audit its financial statements for the fiscal years ending September 30, 2016 through 2018, with two (2) optional renewal periods of two (2) years each. These audits are to be performed in accordance with generally accepted auditing standards and, the standards for financial audits contained in the Government Auditing Standards issued by the Comptroller General of the United States, the provisions of the federal Single Audit Act Amendment of 1996 and U. S. Office of Management and Budget (OMB) Super Circular; Audits of States, Local Governments and Non-Profit Organizations, Audits of State and Local Governments (Revised) - AICPA; Section 215.97 Florida Statutes, *Florida Single Audit Act* ; and Chapter 10.550 *Local Governmental Entity Audits, Rules of the Auditor General* , State of Florida and any other applicable Federal, State and local laws and regulations.

Added on Aug 16, 2016:

The answer to RFP Question #5 has been revised as follows;

Question 5

On page 25 of the RFP, item I allude to a separate report that is issued? As for I, are their stand alone financial statements issued for each CRA? (Submitted: Aug 1, 2016 2:03:47 PM EDT)

Answer

For FY 2015 standalone statements were issued. The City is requesting for the FY 2016 Financial Statements and also for years going forward to discontinue the CRA's standalone statements and instead add additional documentation and footnotes to the City's CAFR to satisfy the state and local requirements related to CRA reporting. In addition the RFP end date has been extended to August 26, 2016 at 3:00 P.M.

Addendum # 1

William Bless

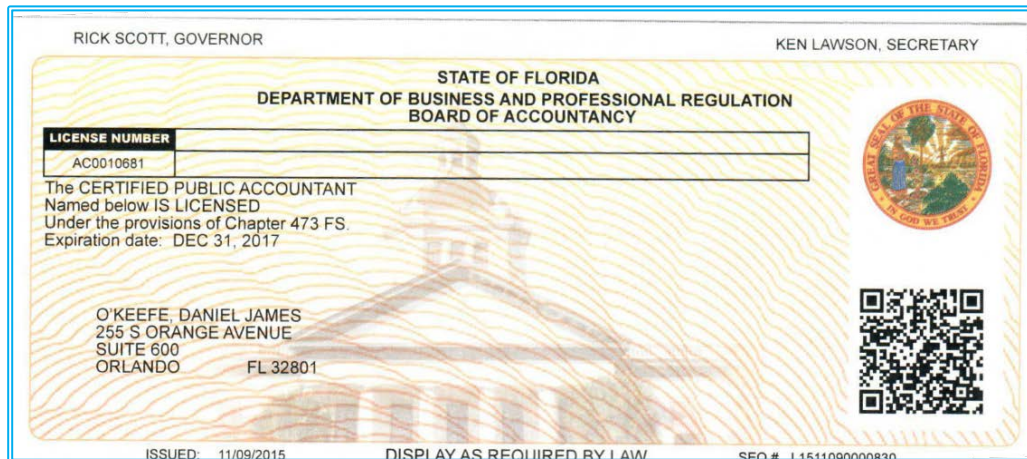
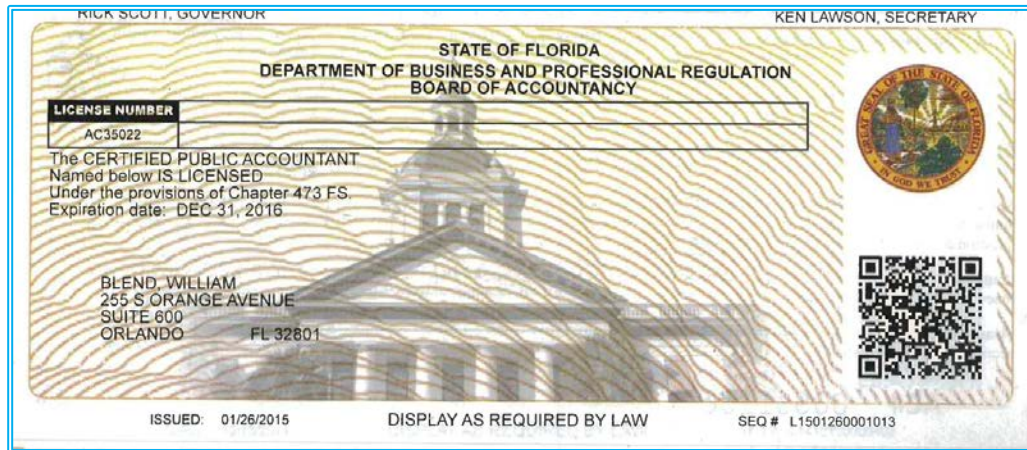
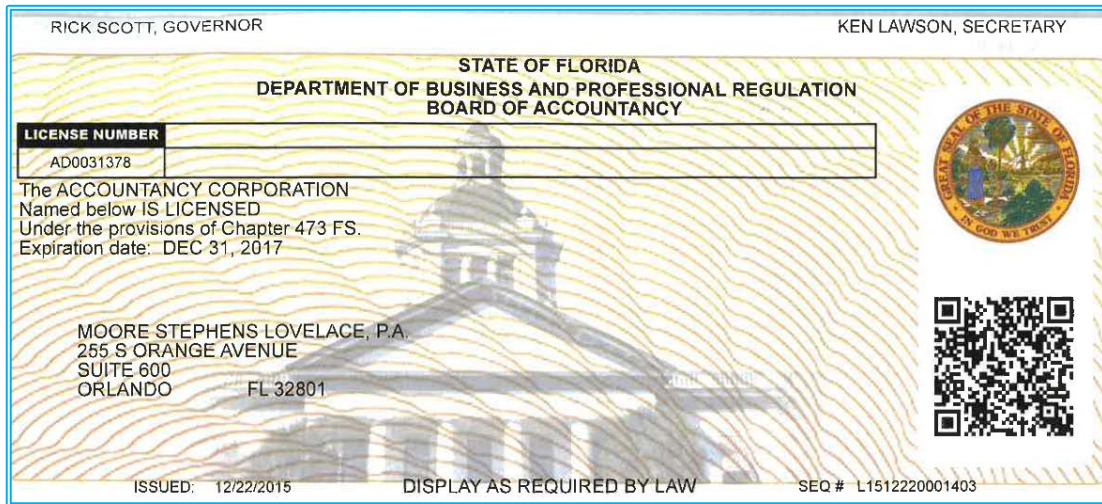
INDEPENDENCE

As part of our quality control procedures, we ensure the independence of our Firm and the assigned audit team under AICPA and *Government Auditing Standards* for every client for whom we perform attest engagements. This verification process is performed and documented at the start of every audit we perform. MSL is independent of the City of Hollywood and its component units, as defined by the U.S. General Accounting Office's (GAO) *Government Auditing Standards*.

Neither MSL nor our audit team have had any professional relationships with the City within the last five years. Therefore, MSL does not have any conflicts with the City.

LICENSED TO PRACTICE IN FLORIDA

MSL has been in business for over 42 years. MSL and all key assigned professional staff are properly licensed to practice in Florida. Copies of the relevant licenses follow:





RICK SCOTT, GOVERNOR KEN LAWSON, SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER	AC46903
-----------------------	---------

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2016

CASTANEDA, EDUARDO JESUS
265 S ORANGE AVENUE
SUITE 600
ORLANDO FL 32801

ISSUED: 01/26/2015 DISPLAY AS REQUIRED BY LAW



RICK SCOTT, GOVERNOR KEN LAWSON, SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER	AC41007
-----------------------	---------

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2017

AZER, EHAB S
255 S ORANGE AVENUE
SUITE 600
ORLANDO FL 32801



RICK SCOTT, GOVERNOR KEN LAWSON, SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER	AC47229
-----------------------	---------

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2016

ARIAGA, ASHLEY I
255 S ORANGE AVENUE
SUITE 600
ORLANDO FL 32801

ISSUED: 01/26/2015 DISPLAY AS REQUIRED BY LAW SEQ # L1501260001009



RICK SCOTT, GOVERNOR KEN LAWSON, SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER	
AC49553	

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2016

JACKSON, VOLNEY
2031 RENAISSANCE BLVD #104
MIRAMAR FL 33025

ISSUED: 01/13/2016 DISPLAY AS REQUIRED BY LAW SEQ # L1601130000432



RICK SCOTT, GOVERNOR KEN LAWSON, SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER	
AC0016958	

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2016

DAVIS, SHAUN M
2521 HOLLYWOOD BLVD
HOLLYWOOD FL 33020

ISSUED: 12/29/2014 DISPLAY AS REQUIRED BY LAW SEQ # L1412290000834



RICK SCOTT, GOVERNOR KEN LAWSON, SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER	
AC0033635	

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2017

SINCLAIR YOUNG, HEATHER M
8254 EMERALD FOREST COURT
SANFORD FL 32771

ISSUED: 12/08/2015 DISPLAY AS REQUIRED BY LAW SEQ # L1512080000971

FIRM QUALIFICATIONS AND EXPERIENCE

Firm History

MSL is a Florida corporation that has been in business for over 40 years and has grown to be one of the largest independently owned and operated firms of certified public accountants in the Southeast. We are a nationally recognized CPA firm, serving clients in more than 20 states and eight countries. Many of our shareholders are nationally recognized specialists in their field of practice. The Firm and all of its CPAs are actively involved with the FICPA and AICPA, as well as the Private Companies Practice Section of the AICPA. Members of our GPG are involved with the AICPA’s Governmental Audit Quality Center (AICPA GAQC).

Through our association with Moore Stephens North America, Inc. and Moore Stephens International Limited, we service clients throughout the world. While we are part of a network that provides us resources when needed, MSL is an independent Firm associated with Moore Stephens North America and Moore Stephens International Limited for the purposes of obtaining national or international resources, when necessary.



This association and the breadth and depth of services available to our clients are equivalent to those offered by the Big 4 firms. These services are enhanced by a more hands-on, personalized approach to serving client needs through our local headquarters. Because Moore Stephens North America firms are independent of one another, the accessibility of multiple professional services can be offered in a “one-stop shop” approach. Contrast this with the Big 4 firms: under the current regulatory environment, you would be required to obtain one service from one firm (e.g., attest) and look elsewhere for another firm to service your other business needs. We have collaborated with many other Moore Stephens firms. Our access to national and international resources allows us to provide the best local solutions for your organization.

Size of the Firm and Governmental Practice Group Size

MSL has almost 100 employees located in our four offices in Florida. MSL’s GPG includes 30 dedicated individuals. This total includes five Shareholders, four Managers, two Supervisors and 12 Seniors and Staff. **All of the key governmental staff assigned to the engagement for the City are licensed CPAs in the state of Florida.** In addition, the GPG utilizes two IT Specialists and is supported by five Administrative Support personnel.

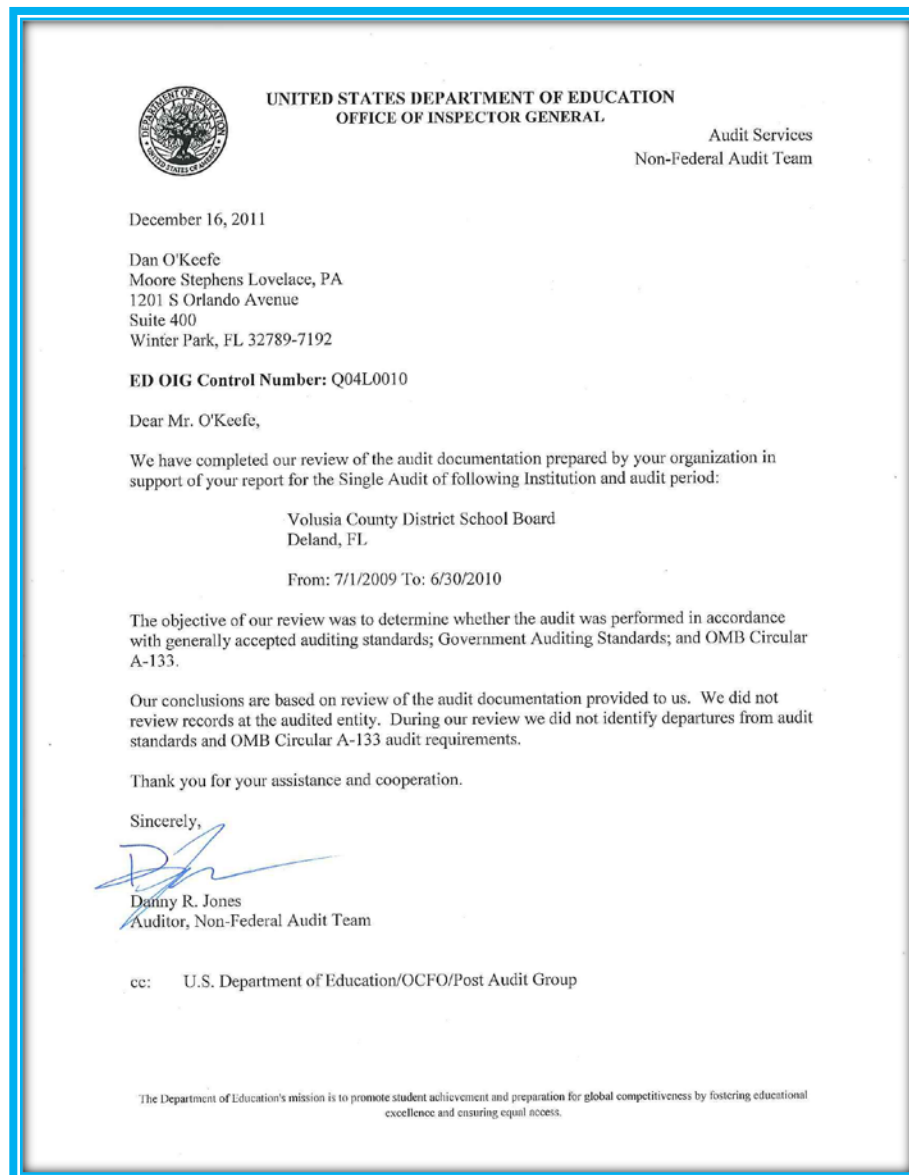
MSL Staffing	Firm	GPG
Shareholders	15	5
Managers	11	4
Supervisors	5	2
Seniors & Staff	34	12
IT Specialists	4	2
Support Staff	27	5
Total	96	30

Office Locations and Engagement Staff

The location of our office that services the South Florida area is 701 Brickell Avenue, Suite 550, Miami, FL 33131, and our Central Florida office is located at 255 S. Orange Avenue, Suite 600, Orlando, FL 32801. We will be utilizing full-time staff from both of these locations to service your engagement. Your engagement team will consist of two shareholders, two managers, two IT specialists and seniors and staff as required, in addition to staffing from our MBE/SBE subcontractor S. Davis & Associates, P.A.

Federal or State Desk Reviews

MSL had a review of our workpapers by the Department of Education in 2011. This review was done on a random basis by the Department. We are proud to let you know that the review resulted in no findings. Below is a copy of the reviewer's report. **The Florida Auditor General has reviewed three of our Florida school district audits during the past three years.** They relied on our work without modifications or adjustments.



Disciplinary or Regulatory Action

MSL has had no regulatory action taken, or pending, against the Firm during the past five years with state regulatory bodies or professional organizations. We will give the City written notice of any disciplinary or regulatory action taken or pending against the Firm during the period of the City's engagement.

Litigation

MSL has had no litigation nor proceeding whereby, during the past two years, a court or any administrative agency has ruled against the Firm in any manner related to its professional activities. The Firm has no current or pending litigation filed against it.

External Quality Control Review

Quality control in any CPA firm can never be taken for granted. It requires a continuing **commitment** to professional excellence. We are formally dedicated to that commitment.

Our Firm recognizes the long-term significance of developing a formal quality control program. In an effort to continue to maintain the standards of working excellence required by our Firm, we are members of the Private Companies Practice Section (PCPS), the Center for Audit Quality (CAQ), and the **Governmental Audit Quality Center (GAQC) of the AICPA**. To be a participating member firm, you must obtain an independent compliance review of your firm's quality control policies and procedures every three years to ascertain compliance with existing auditing standards on the applicable engagements. The scope of the peer review is comprehensive, in that, it specifically reviews the quality control policies and procedures of the participating firm's accounting and auditing practice, including its work product in various client industries. We believe that our commitment to the program has been rewarding not only to our Firm, but primarily to our clients.

The external, independent peer review of the elements of our quality control policies and procedures performed by an independent certified public accountant selected by the AICPA provides both us and our clients with the assurance that we continue to conform to the standards of the profession in the conduct of our accounting and auditing practice.

Our Firm has undergone successful peer reviews since participation in the program. We take quality control seriously. We understand our responsibility in providing you with auditing services that meet or exceed the professional standards established by the AICPA, U.S. GAO, U.S. OMB, Florida Attorney General, and Florida Board of Accountancy (FBOA).

On the following page is our most recent peer review report for the period ended June 30, 2014, which included a review of specific governmental engagements performed by MSL. It should be noted that no comments were made as a result of this review.

P&N Postlethwaite
& Netterville

A Professional Accounting Corporation
Associated Offices in Principal Cities of the United States
www.pncpa.com

System Review Report

To the Shareholders of Moore Stephens Lovelace, P.A.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Moore Stephens Lovelace, P.A. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2014. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Moore Stephens Lovelace, P.A. in effect for the year ended June 30, 2014, 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*. Moore Stephens Lovelace, P.A. has received a rating of *pass*.

Postlethwaite & Netterville

Baton Rouge, Louisiana
September 26, 2014

8550 United Plaza Blvd, Suite 1001 • Baton Rouge, LA 70809 •

AICPA Peer Review Program
Administered by the National Peer Review Committee

American Institute of CPAs
220 Leigh Farm Road
Durham, NC 27707-8110

February 25, 2015

William Miller Jr, CPA
Moore Stephens Lovelace, P.A.
255 S Orange Ave Ste 600
Orlando, FL 32801

Dear Mr. Miller:

It is my pleasure to notify you that on February 4, 2015 the National 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, 2017. 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.

Sincerely,

Larry Gray

Larry Gray
Chair, National Peer Review Committee
nprc@aicpa.org 919.402.4502

cc: Candace E Wright, William Blend

Firm Number: 10043494

Review Number 362526

Letter ID: 962438

T: 1.919.402.4502 | F: 1.919.402.4876 | nprc@aicpa.org

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

Engagement Team

MSL's GPG is highly experienced in auditing Florida municipalities.

Bill Blend, your Engagement Shareholder, has over 23 years of governmental auditing, accounting, and consulting experience in Florida. He serves on the Technical Accounting and Auditing Committees for both the FICPA and the FGFOA. Bill is one of only a few CPAs in the state qualified by the FICPA to teach their government ethics class, and he is often sought out as a speaker around the state.

Dan O'Keefe, Technical Review Shareholder, has over 35 years of governmental auditing, accounting, and consulting experience in Florida. Dan served on the AICPA State and Local Government Expert Panel and serves on the AICPA State and Local Government Conference Committee. He is a nationally recognized speaker in the area of state and local governmental accounting and auditing.

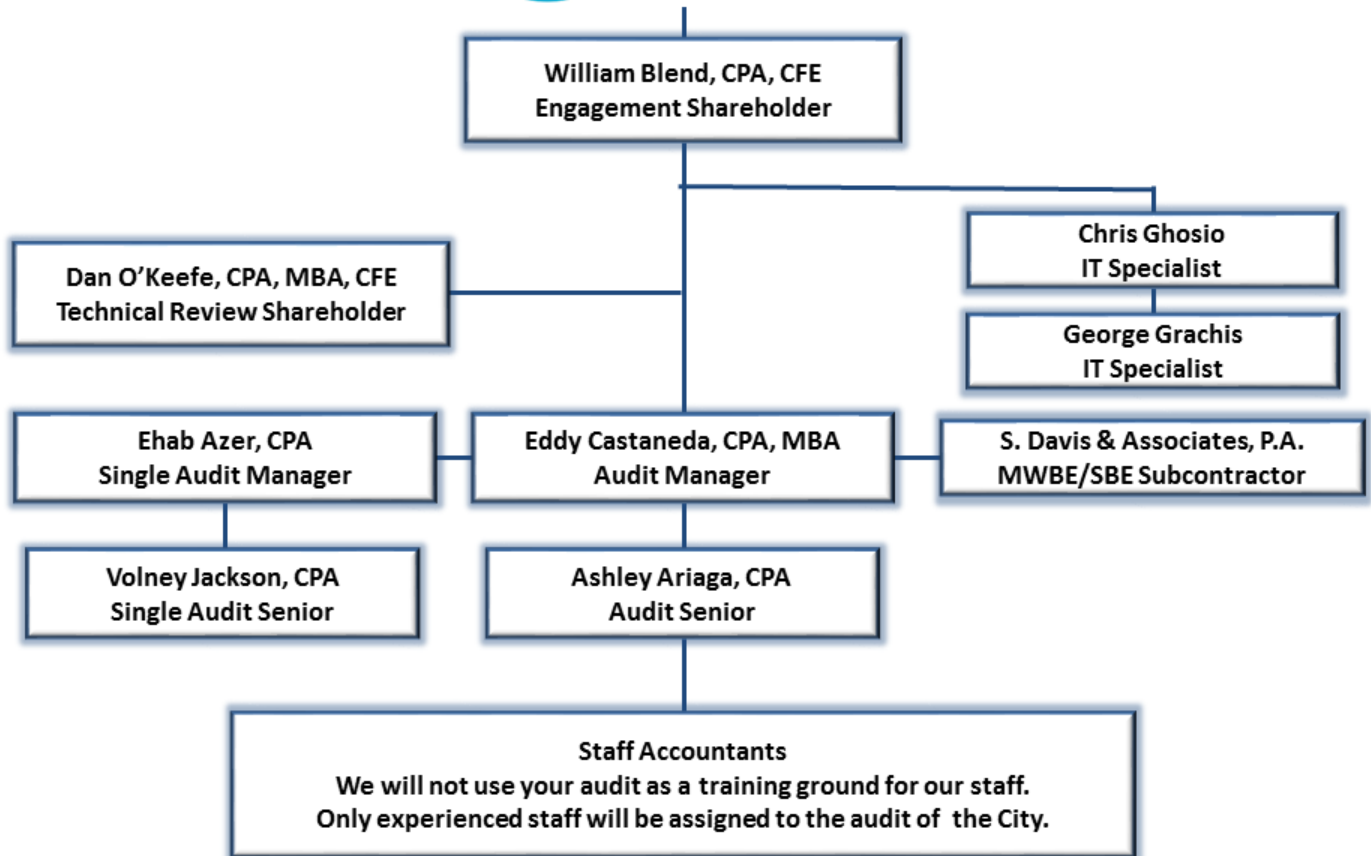
Eddy Castaneda, your Audit Manager, has more than ten years of experience serving governmental entities, and **Ehab Azer**, the Audit Manager for your Single Audit, has over 18 years of experience in governmental accounting and auditing, with a particular concentration in federal and state Single Audit. **Volney Jackson** and **Ashley Ariaga**, your Engagement Seniors, have almost 15 years of combined experience serving governmental and not-for-profit entities. **Chris Ghosio** and **George Grachis**, the team's IT Specialists, each have over 25 years of experience in evaluating IT operations, including governments.

Your engagement team has over 125 years of combined experience providing auditing, accounting, and consulting services to hundreds of Florida municipalities, more than 15 Florida counties, and dozens of special districts, and authorities. As a result of this collective knowledge and experience, your team is uniquely suited to provide you with the highest quality auditing services. We guarantee that **all** members of your team have **Florida municipality** experience. You will not need to train our staff.

All of our professional staff, including the auditor in charge of your engagement, meet the educational requirements set forth under Florida Statutes. Specific details of relevant continuing professional education and local governmental audit experience are found in each staff member's résumé.

MSL and all assigned key professional staff are properly registered and licensed to practice in Florida. In addition, our Firm and all assigned key personnel are in good standing with the FBOA.

Organizational Chart



Résumés

William Blend, CPA, CFE

Engagement Shareholder

Education and Certifications

- B.S. Degree in Accounting, Long Island University
- C.P.A., Certified Public Accountant - Florida
- C.F.E., Certified Fraud Examiner

Professional Memberships and Affiliations

- AICPA
- FICPA
- FGFOA
- FGFOA Conference Committee
- FGFOA Technical Committee
- Instructor for the FGFOA and develops and teaches Firm auditing classes
- FICPA Instructor - Ethics for Governmental CPAs in Florida
- FICPA Technical Committee
- Association of Certified Fraud Examiners (ACFE)
- FICPA State and Local Government Section
- FICPA Compliance Practice Aid Team Member
- FICPA High School Coordinator for Seminole County
- Seminole County Chamber of Commerce Government Affairs Committee

Listing of Relevant CPE Courses:

2012 – 2015 MSL Governmental Update
Federal and State Single Audit Update (Instructor)
FGFOA Annual Conferences – 2012-2015
Fraud Awareness
Ethics for CPAs: Accounting/Auditing Emphasis (Instructor)
GASB Update 2014 - 2015
AICPA GAQC 2015 Annual Update Webcast
COSO and Internal Control
Municipal Bankruptcies and Fiscal Sustainability
Tax Exempt Debt / Accounting and Auditing Issues
The External Auditor and Fraud (Instructor)
Circular A-133 Audit Sampling Strategies - Webinar

Background - Bill Blend is a member of the Firm's Governmental Practice Group. Bill has over 23 years of public accounting, governmental and not-for-profit experience. He has provided services to numerous municipalities, counties, and other governmental entities.

Professional Experience - Bill has extensive experience in auditing the governmental financial operations of municipalities, counties, special districts, and authorities. He also provides consulting services in the areas of internal control assessments, litigation support, fraud remediation, and performance reviews.

He has authored numerous CPE courses on governmental accounting and auditing and has instructed CPE sponsored by the FGFOA and the FICPA. Bill is one of only a few CPAs in the state qualified by the FICPA to teach their government ethics class, and he is often sought out as a speaker around the state. He is a two-time recipient of the FICPA Outstanding Discussion Leader Award.

Bill is a Certified Fraud Examiner and is trained in the use of IDEA data-mining software.

William Blend, CPA, CFE (Continued)

Engagement Shareholder

Governmental, educational, and other entities served include the following:

Counties

- Broward*
- Citrus*
- Indian River*
- Lake*
- Osceola*
- Seminole*
- Volusia*

Municipalities

- Altamonte Springs
- Apopka*
- Casselberry*
- Cocoa Beach*
- Coral Springs*
- Davie
- Daytona Beach*
- DeBary*
- Deltona*
- Dunedin*
- Gulfport*
- Indian River Shores
- Indian Rocks Beach

Municipalities (Continued)

- Kissimmee*
- Lake Helen
- Leesburg*
- Maitland*
- Mt. Dora*
- New Smyrna Beach*
- Oak Hill
- Orlando*
- Palm Bay*
- Palm Beach Gardens*
- Pembroke Pines*
- Port Orange*
- Sanford*
- St. Cloud*
- Tampa*
- Tarpon Springs*
- Temple Terrace
- Venice*
- Vero Beach*
- Winter Park*

Special Districts and Authorities

- Barefoot Bay Recreation District
- Central Florida Expressway Authority
- East Central Florida Regional Planning Council*
- Florida Intergovernmental Finance Commission
- Greater Orlando Aviation Authority (GOAA)*
- Hobe Sound Water Management District
- Memphis-Shelby County Airport Authority
- MetroPlan Orlando*
- Miami-Dade Expressway Authority*
- New Smyrna Beach Utility Authority*
- Sanford Airport Authority*
- TOHO Water Authority*
- West Volusia Hospital Authority

Educational

- Academie DaVinci Charter School
- The Reading Edge Academy
- Florida A&M University*
- Florida Virtual School *
- School District of Broward County*
- School District of Escambia County*
- School District of Manatee County*
- School District of Osceola County*
- School District of Pasco County*
- School District of Seminole County*
- School District of Volusia County*

***Indicates Single Audit included**

Daniel J. O’Keefe, CPA, MBA, CFE

Technical Review Shareholder

Education and Certifications

- M.B.A. Degree in Accounting, Florida State University
- B.S. Degree in Accounting, Canisius College, Buffalo, New York
- C.P.A., Certified Public Accountant - Florida
- C.F.E., Certified Fraud Examiner
- Member of the International Honor Society of Beta Gamma Sigma

Professional Memberships and Affiliations

- AICPA
- Served on the AICPA State and Local Government Expert Panel
- Member of the AICPA National State and Local Government Conference Committee
- Speaker at the AICPA National State and Local Government Accounting Conference and the National Not-for-Profit Conference
- FICPA
- Government Finance Officers Association (GFOA)
- FGFOA
- Member of the FICPA Governance Task Force
- Association of Certified Fraud Examiners (ACFE)
- UCF Accounting Advisory Board member
- Past Chairman of the Seminole State College Foundation

Listing of Relevant CPE Courses:

2012 - 2015 MSL Governmental Update Training
 FGFOA Annual Conferences – 2012 – 2015
 COSO for State and Local Governments (Instructor)
 Federal Financial Reporting
 GASB Pension & Financial Reporting
 Yellow Book and Green Book
 Fraud Waste and Abuse in Government
 Municipal Bankruptcies and Fiscal Sustainability (Instructor)
 The External Auditor and Fraud
 AICPA GAQC 2015 Annual Update Webcast
 MSL Governmental Financial Accounting and Reporting Case Study (Instructor)

Background - Dan O’Keefe has over 35 years of public accounting, governmental, and not-for-profit experience. He heads up the Firm’s Governmental Practice Group, serves on the Firm’s Board of Directors, and is the Firm’s Corporate Secretary. He has provided services to numerous municipalities, counties, and other governmental entities, and is a nationally recognized expert in the area of governmental auditing. He is one of the most sought-after public sector instructors in the state.

Professional Experience - Dan has extensive experience auditing governmental financial operations, including services provided to 50 municipalities, 16 counties, eight school districts, four state agencies, and numerous special districts and authorities. He also provides consulting services in the areas of internal control assessments, litigation support, fraud remediation, and performance reviews.

Dan provides CPE services to clients, peers, and governmental agencies nationwide. He has authored numerous CPE courses on governmental accounting and auditing; instructed CPE sponsored by the AICPA and the FICPA; and previously served a four-year term on the Florida Board of Accountancy CPE Committee. He is a three-time recipient of the FICPA Outstanding Seminar Leader Award and two-time recipient of the AICPA Outstanding Instructor Award. He is an adjunct Professor at the University of Central Florida and the University of West Florida.

Dan is the co-author of *A State Lottery: A Challenge for Auditors*; co-author of *Auditing Budget Requirements for Florida’s Local Governments*; and author of the *1996 Single Audit Requirements*. In addition, Dan authored the *Florida Single Audit Act*.

Daniel O’Keefe, CPA, MBA, CFE (Continued)

Technical Review Shareholder

Governmental, educational, and other entities served include the following:

Counties

- Alachua*
- Broward*
- Citrus*
- Collier*
- DeSoto*
- Hillsborough*
- Indian River*
- Lake*
- Manatee*
- Marion*
- Okeechobee*
- Orange*
- Osceola*
- Martin*
- Seminole*
- Volusia*

Municipalities

- Altamonte Springs
- Apopka*
- Belle Isle
- Bradenton
- Bunnell
- Casselberry*
- Cocoa Beach*
- Coral Springs*
- Crystal River
- Davie
- Daytona Beach*
- Daytona Beach Shores
- DeBary*
- Deltona*
- Green Cove Springs
- Gulfport*
- Holly Hill
- Indian Rocks Beach
- Kissimmee*
- Lake Mary*
- Lake Park
- Lauderdale Lakes
- Leesburg*

Municipalities (Continued)

- Longwood
- Maitland*
- Margate
- Mount Dora*
- Ocala
- Orchid
- Orlando*
- Ormond Beach
- Pahokee
- Palm Bay*
- Palm Beach
- Palm Beach Gardens*
- Pembroke Park
- Pembroke Pines*
- Pomona Park
- Port Orange*
- St. Cloud*
- Sanford*
- Sebring*
- South Daytona
- Tamarac
- Tampa*
- Tarpon Springs*
- Temple Terrace
- Venice*
- Vero Beach*
- Wellington
- West Palm Beach
- Winter Garden
- Winter Haven
- Winter Park*
- Winter Springs

State Agencies

- Florida Lottery
- Florida Health Department
- Florida Housing Finance Agency
- Florida Department of Elder Affairs

Special Districts and Authorities

- Barefoot Bay Recreation District
- Central Florida Expressway Authority
- Fort Pierce Utilities Authority
- East Central Florida Regional Planning Council*
- Greater Orlando Aviation Authority*
- Miami-Dade Expressway Authority*
- Memphis-Shelby County Airport Authority
- MetroPlan Orlando*
- Orange County Housing Finance Authority*
- Orange County Library District
- Reedy Creek Improvement District
- VOTRAN*
- TOHO Water Authority*
- West Volusia Hospital Authority

Educational

- Academie DaVinci Charter School
- Bethune-Cookman College*
- Early Learning Coalition of Flagler/Volusia*
- Florida A&M University*
- Florida Virtual School*
- Frank Scanga Charter School
- Futures, Inc.
- Kissimmee Charter School
- Orlando Lutheran Academy
- Reading Edge Academy
- School District of Brevard County*
- School District of Broward County*
- School District of Escambia County*
- School District of Manatee County*
- School District of Osceola County*
- School District of Pasco County*
- School District of Seminole County*
- School District of Volusia County*
- Stetson University

Other

- Florida Intergovernmental Finance Commission

***Indicates Single Audit included**

Eddy Castaneda, CPA, MBA

Audit Manager

Education and Certifications

- B.S. Degree in Accounting, University of Central Florida
- Masters of Business Administration in Accounting, Baker College
- C.P.A., Certified Public Accountant – Florida

Professional Memberships and Affiliations

- AICPA
- FICPA
- FGFOA

Listing of Relevant CPE Courses:

2010 – 2016 MSL Governmental Update
 FGFOA Annual Conferences – 2010 – 2016
 Ethics for CPAs: Accounting/Auditing Emphasis
 Clarity Standards
 Governmental Accounting, Reporting and
 Auditing Seminar – Texas Tech University
 Yellow Book
 GASB and GASB Standards Updates
 Fraud Waste and Abuse in Government
 GAQC 2015 Annual Update

Background – Eddy Castaneda is a member of the Firm’s Governmental Practice Group. Eddy has over ten years of public accounting experience and has experience performing audits, examinations, reviews, and compliance work for governmental and not-for-profit entities.

Professional Experience - Eddy has extensive experience in performing governmental audits, examinations, reviews, internal/operational audits, and compliance work.

Eddy is a national speaker and has taught classes on implementation of new governmental standards, internal control and audit risk, as well IT auditing. He is also responsible for providing in-house training for both MSL staff and clients.

Governmental, educational, and other entities served include the following:

Counties	Municipalities	Special Districts, Authorities and Associations
Citrus*	Apopka*	Barefoot Bay Recreation District
Lake*	Casselberry*	Early Learning Coalition of Flagler & Volusia
Orange*	Cocoa Beach*	East Central Florida Regional Planning Council
Osceola*	Coral Springs	Greater Orlando Aviation Authority (GOAA)*
Volusia*	Kissimmee*	Lake-Sumter Metropolitan Planning Organization
	Leesburg*	Lake-Sumter Emergency Medical Services
	Mount Dora*	Miami-Dade Expressway Authority*
	Pembroke Pines	MetroPlan Orlando*
	Sanford*	Orlando/Orange County Convention & Visitors Bureau
	St. Cloud*	North Brevard County Hospital District*
	Winter Park*	TOHO Water Authority*

Educational

Florida A&M University
 Pembroke Pines Charter Schools
 School District of Escambia County*
 School District of Volusia County*

Ehab Azer, CPA

Single Audit Manager

Education and Certifications

- B.S. Degree in Accounting, University of Alexandria
- C.P.A., Certified Public Accountant - Florida, Virginia
- Chartered Accountant - Egypt

Professional Memberships and Affiliations

- AICPA
- FICPA
- FGFOA

Listing of Relevant CPE Courses:

2012 - 2015 MSL Governmental Update
FGFOA Annual Conferences – 2012 – 2015
Federal Financial Reporting
GASB Pension & Financial Reporting
Yellow Book and Green Book
Fraud Waste and Abuse in Government
Ethics for CPAs: Accounting/Auditing Emphasis
GASB Update 2014 – 2015
AICPA GAQC 2015 Annual Update Webcast
Circular A-133 Audit Sampling Strategies - Webinar

Background - Ehab Azer is a member of the Firm's Governmental Practice Group. He has over 18 years of public and private sector accounting experience. He has concentrated experience performing audits and compliance work with governmental and not-for-profit entities.

Professional Experience - Ehab has focused experience performing audits and reviews for not-for-profit and governmental entities. As an audit Manager, Ehab oversees the engagement team's staff accountants and works with clients' management to develop strong relationships, resolves issues arising from the audit process, and ensures that the engagement is performed in a manner that is consistent with our clients' goals. Ehab also has extensive experience providing tax consulting and preparation services at the federal, state and local levels for public corporations, not-for-profit organizations and individuals.



Ehab Azer, CPA (Continued)

Single Audit Manager

Governmental, educational, and other entities served include the following:

Counties

- Broward*
- Citrus*
- Lake*
- Orange*
- Osceola*
- Seminole*

Municipalities

- Casselberry*
- Daytona Beach*
- Eatonville
- Fort Lauderdale*
- Gulfport*
- Indian Rocks Beach
- Kissimmee*
- Leesburg*
- Maitland*
- Orlando*
- Palm Bay*
- St. Cloud*
- Sanford*
- Tampa*
- Winter Park*

Special Districts and Authorities

- Barefoot Bay Recreation District
- Central Florida Expressway Authority
- East Central Florida Regional Planning Council*
- Greater Orlando Aviation Authority*
- Miami-Dade Expressway Authority*
- Orlando Utilities Commission
- Osceola County Expressway Authority
- Osceola Heritage Park
- TOHO Water Authority*
- West Volusia Hospital Authority
- Greater Osceola Partnership for Economic Prosperity

Educational

- School District of Broward County*
- School District of Osceola County*
- School District of Pasco County*
- School District of Seminole County*
- School District of Volusia County*
- Early Learning Coalition of Flagler & Volusia Counties*
- Orlando After School All Stars, Inc.
- Early Learning Coalition of Hillsborough County

Ashley Ariaga, CPA

Engagement Senior

Education and Certifications

- M.S. Degree in Accounting, University of Central Florida
- B.S. Degree in Accounting, University of Central Florida
- Minor Degree in Management Information Systems
- C.P.A., Certified Public Accountant - Florida

Professional Memberships and Affiliations

- AICPA
- FICPA

Listing of Relevant CPE Courses:

FGFOA Conference 2016
MSL University Summer Session 2016
AuditWatch University Beyond In-Charge
MSL Government Update 2015 – 2016
Ethics for CPAs: Accounting/Auditing Emphasis

Governmental entities served include the following:

Counties

Brevard*
Citrus*
Lake*
Osceola*
Volusia*

Municipalities

Apopka*
Casselberry*
Leesburg*
Orlando*
Winter Park*
Town of Indian River Shores

Special Districts and Authorities

Greater Orlando Aviation Authority (GOAA)*
Sanford Airport Authority*
West Volusia Hospital Authority
Technological Research and Development Authority

Educational

School District of Escambia County*
School District of Manatee County*
School District of Osceola County*
School District of Pasco County*
Florida Institute of Technology
Gulfstream Goodwill Transition to Life Academy, Inc.
Imagine Charter Schools (Arizona Region)
Educational Horizons Charter School

Background – Ashley Ariaga is a member of the Firm’s Governmental Practice Group. Ashley graduated with her Bachelor’s and Master’s Degrees in Accounting from the University of Central Florida and is a Certified Public Accountant in the state of Florida. Ashley has four years of public accounting experience and has experience performing audits and compliance work for governmental and not-for-profit entities.

Professional Experience – Ashley previously performed accounting work for a Florida municipality prior to joining MSL, giving her extensive experience with compliance audits performed under *Government Auditing Standards*.

*Indicates Single Audit included

Volney Jackson, CPA

Engagement Senior

Education and Certifications

- B.S. Degree in Accounting, Montclair State University
- C.P.A., Certified Public Accountant - Florida and New Jersey

Professional Memberships and Affiliations

- AICPA
- FICPA
- New Jersey Society of Certified Public Accountants

Listing of Relevant CPE Courses for the Past Three Years:

2015 Cherry Bekaert Governmental Update Training
Yellow Book
Uniform Grant Guidance
GASB 68 – Accounting and Financial Reporting for Pensions
Spotting Fraud in a NFP, Government Environment
Audit Efficiency - Government
Internal Controls/COSO for Government and NFPs
Spot the Error - Government
Common Debt and Equity Instruments
IT Security and HIPAA Update
Compliance Supplement 2015 Update
GASB Pension & Financial Reporting

Background - Volney Jackson is a member of the Firm’s Governmental and Senior Housing Practice Groups. She has over ten years of public accounting experience and has experience performing audits and compliance work for governmental and not-for-profit entities.

Professional Experience - Volney has experience performing governmental risk-based audits and compliance work for governmental entities, HUD compliance, and healthcare.

Governmental, educational, and other entities served include the following:

Counties	Municipalities	Special Districts, Authorities and Associations
Broward*	Pembroke Pines	Miami-Dade Expressway Authority*
Osceola*	Sunny Isles Beach	Plainfield Municipal Utilities Authority, NJ
Bergen, NJ	Venice*	Bergen County Utilities Authority, NJ
	West New Work, NJ	North Bergen Municipal Utilities Authority, NJ
	City of Passaic, NJ*	
	Township of Washington, NJ	Educational
	Township of Wyckoff, NJ	Passaic School, NJ*
	Borough of Alpine, NJ	East Orange School District, NJ*
	City of East Orange, NJ*	Wyckoff, NJ
	Township of Montvale, NJ	Nutley, NJ School Board*
	Wayne Township, NJ*	Plainfield, NJ*
	Borough of Glen Rock, NJ	Ridgefield Park, NJ*
		Carteret, NJ*

*Indicates Single Audit included

Shaun Davis, CPA

S. Davis & Associates, P.A.

MWBE/SBE Firm Subcontractor - Partner

Education and Certifications

- B.S. Degree in Accounting – Florida State University
- C.P.A., Certified Public Accountant - Florida

Professional Memberships and Affiliations

- AICPA
- FICPA
- Florida Board of Accountancy – Past Chair and two-term member
- Urban League of Broward County – Chair
- Orange Bowl Committee – Member and former Treasurer
- Girl Scouts of Tropical South Florida – Audit Committee Chair and former Treasurer
- United Way of Broward County – Past Chairman
- Superbowl Host Committee – Member
- Nova Southeastern University H. Wayne Huizenga School of Business – Entrepreneur Hall of Fame Awardee
- Junior Achievement Hall of Fame Awardee
- Price Waterhouse Up-and-Comers Award Recipient
- South Florida Business Journal’s 2009 CEO Diamond Award Recipient
- South Florida’s 50 Most Powerful Black Professionals Recognition
- Florida State University School of Accounting, Former Advisory Council Member
- Florida State University College of Business, Board of Governors
- Florida Atlantic University, Board of Trustees
- New York State Society of Certified Public Accountants

Continuing Professional Education

During the past two years, Shaun has earned over 50 hours of CPE credit in courses related to governmental accounting and auditing.

Background - Shaun Davis has over 30 years of experience in public accounting with over 25 years of service to governmental and not-for-profit entities. After years of experience with Deloitte and Touche and Ernst and Young, Shaun established Shaun M. Davis, CPA, a sole proprietorship, and in 1997 incorporated S. Davis & Associates, P.A. (SDA). SDA, under Shaun’s leadership as the managing partner, has grown to become one of the most valued minority CPA firms in the tri-county area. Shaun has combined his passion for accounting with his passion for giving back to the community and has served on the Advisory Council for the Florida State University School of Accounting, establishing a scholarship for graduate school students, mentored local high school students interested in accounting and business, participated in career days for Miami-Dade County and Broward County public schools, and contributed financial resources to Miami-Dade County Schools.

Professional Experience - Shaun has extensive experience in auditing and providing consulting services to governmental and not-for-profit entities, including public school districts. He was a member of the State of Florida Board of Accountancy and, after his initial appointment by Florida’s governor, he was re-appointed for a second term. In all, Shaun served on the Board for eight years, serving one year as the Chairman and multiple years on both the Probable Cause Panel and the Minority Scholarship Committee.

Shaun Davis, CPA (Continued)

MWBE/SBE Subcontractor - Partner

Governmental entities served include the following:

Municipalities

- Dania Beach
- Fort Lauderdale*
- Hallandale Beach
- Hollywood*
- Lauderhill
- Miami*
- Miramar
- Riviera Beach
- South Bay
- West Palm Beach
- West Park

Educational

- Miami-Dade County Public Schools*
- School District of Broward County*
- School District of Palm Beach County*
- Broward Educational Foundation
- Council for Educational Change
- Early Learning Coalition of Broward*
- Florida A&M University Boosters (DSO)
- Liberty City Charter School

Counties

- Broward*
- Miami-Dade*
- Palm Beach

Special Districts and Authorities

- Broward Performing Arts Center Authority
- North Broward Hospital District*
- Solid Waste Authority
- South Broward Hospital District*
- South Florida Regional Planning Council*
- South Florida Water Management District

State Agencies

- Florida Office of Early Learning
- Florida Workforce Investment Board

***Indicates Single Audit included**

Heather Sinclair Young, CPA, MBA

S. Davis & Associates, P.A.
 MWBE/SBE Firm Subcontractor - Supervisor

Education and Certifications

- B.S. Degree in Accounting, University of West Indies
- Masters of Business Administration in Accounting – Florida International University
- C.P.A., Certified Public Accountant – Florida

Professional Memberships and Affiliations

- Florida Institute of Certified Public Accountants (FICPA)
- American Institute of Certified Public Accountants (AICPA)

Continuing Professional Education

During the past two years, Heather has earned over 136 hours of CPE credit in courses related to governmental accounting and auditing.

Background – Heather Sinclair Young has over 15 years of public accounting experience, including serving in her former position as Audit Professional with Mair Russell, a corresponding firm of Grant Thornton, LLP. Her pertinent financial statement audit, single audit and special services experience has been attained in the governmental industry. Heather has over ten years of governmental and not-for-profit auditing experience.

Governmental, educational, and other entities served include the following:

Counties

Broward*

Municipalities

Dania Beach
 Hollywood*

Special Districts and Authorities

Broward County Housing Authority
 Mount Olive Development Corporation
 South Florida Regional Planning Council*

Educational

Florida A&M University
 Pembroke Pines Charter Schools
 School District of Volusia County*

*Indicates Single Audit included

Chris Ghosio, CCNP, CCDA, TMCSM, TMCSE
IT Specialist

Featured Successes

- Designed and implemented the security infrastructure and wide area network for the nationwide Star financial network
- Designed and implemented PCI security infrastructures for large financial institutions
- Designed and implemented nationwide high availability data centers
- Top Secret Security Clearance - U.S. Air Force

Education and Certifications

- Information Systems Analyst - U.S. Air Force
- CCNP, Cisco Certified Networking Professional
- CCDA, Cisco Certified Design Associate
- TMCSM, Trend Micro Certified Security Master
- TMCSE, Trend Micro Certified Security Expert

Chris has led the IT audit team for the following entities:

Counties	Municipalities
Citrus	Altamonte Springs
Lake	Kissimmee
Osceola	Venice
Seminole	Winter Park

Special Districts, Authorities and Associations

- Greater Orlando Aviation Authority
- Miami-Dade Expressway Authority
- Central Florida Expressway Authority
- TOHO Water Authority

Educational

- School District of Broward County
- School District of Escambia County
- School District of Osceola County
- School District of Seminole County
- School District of Pasco County
- School District of Volusia County

Background - Chris Ghosio is the IT Specialist with Maxis 360. He has over 30 years of extensive experience in designing and securing information technology infrastructures. Chris and his firm have years of experience reviewing and deploying proper information system controls and resources to minimize risk within the business environment. He performs IT assessments and security reviews on all of MSL’s governmental clients.

Professional Experience - Chris has spent his technology and leadership career in nationwide financial data centers and networks, as well as in the United States Air Force, providing leadership to engineers, operations staff, technical support staff, and project development teams. He currently leads all risk assessments and information systems audits for his team at Maxis 360. He has designed, installed, and performed technical audits on information technology security systems in the financial and legal industries, as well the U.S. Government and Military.

Chris has experience with the design of information security, secure local and wide area networks, and secure systems deployment.

George Grachis, CISA, CISSP

IT Specialist

Featured Successes

- CISA and CISSP certified for over 14 years
- ISSA, ISACA and InfraGard Board of Directors
- ISSA Senior Member
- Completed IA matrix to help win an \$8 million government contract
- Implemented Lifeguard PEN testing service, reduced business risk by over 50%
- Info Sec World 2011 – Presenter / Speaker
- *CSO Online* article “The New Security Perimeter: Human Sensors” - 3/2014
- Panel of experts for Space Coast Tech Council Cyber Event - 5/2014
- *CIO Online* article “How to Fend Off Data Breaches.” 10/2014
- *Fortune Magazine*: quoted in “How Home Depot CEO Frank Blake Kept His Legacy From Being Hacked” - October 29, 2014

Education and Certifications

- B.S. Degree, Information Systems, Rollins College
- CISA, Certified Information Systems Auditor
- CISSP, Certified Information Security System Professional

George has experience on the IT audit team for the following entities:

Counties

- Citrus
- Lake
- Osceola
- Seminole
- Brevard
- Broward

Municipalities

- Boca Raton
- Dunedin
- Jacksonville
- Leesburg
- Venice
- Winter Park

Educational

- School District of Brevard County
- School District of Manatee County
- School District of Osceola County
- School District of Pasco County

Background - George Grachis has more than 25 years of experience, including Information Security and CISA and CISSP certifications. He assists in providing IT security assessments for all of MSL’s governmental clients, including measuring IT deficiencies individually and in the aggregate, disaster and operational continuity planning.

Professional Experience - George was responsible for the Information Security Risk, Compliance and IT Audit for one of the largest school districts in state of Florida (Brevard County). In this role, he created Information Security Awareness programs and presented them to senior staff at over 100 individual schools.

George has also served as a Corporate Security Officer for a government contractor, which included responsibility for performing vulnerability analyses and implementing internal controls to secure all government data and systems.

Program and Compliance System Experience

- FISMA
- CPNI
- PCI DSS
- COBIT Framework
- ITIL Framework
- LifeGuard PEN Testing Service
- CISCO IronPort Email and Web Security
- NISPOM
- DCID

Special Districts, Authorities and Associations

- Greater Orlando Aviation Authority (GOAA)
- Sanford Airport Authority
- TOHO Water Authority

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES

MSL is committed to the governmental sector. Our governmental practice accounts for a significant portion of our Firm’s revenues. Governmental work is not filler work at MSL. Our GPG performs services for the largest governmental entities in Central Florida. **Members of this group dedicate 90% of their time working with governmental clients.** MSL’s GPG has experienced significant growth locally and statewide. **Currently, MSL is providing auditing services to approximately 40 governmental clients.**

In addition to the reference questionnaires completed by several clients, MSL also provides similar auditing services to the following municipalities. The list may also be used for contacting our references, per the City’s request. **For all clients listed below, all deadlines were met.**

Scope of Work Total Staff Hours	Client Name	Contact Name, Title Address Phone, Fax Email	Engagement Shareholder / Tech. Review Shareholder
Annual Audit 1,700 hours	City of Orlando	Michelle McCrimmon, Controller 400 S. Orange Avenue Orlando, FL 32802 O:(407) 246-2341 F:(407) 246-2707 michelle.mccrimmon@cityoforlando.net	Dan O’Keefe William Blend
Annual Audit 1,000 hours	City of Kissimmee	Amy Ady, Finance Director 101 N. Church Street Kissimmee, FL 32741 O:(407) 518-2220 F:(407) 518-2208 aady@kissimmee.org	William Blend Dan O’Keefe
Annual Audit 750 hours	City of Winter Park	Wes Hamil, Chief Financial Officer 401 Park Avenue South Winter Park, FL 32789 O:(407) 599-3381 F:(407) 691-6732 whamil@cityofwinterpark.org	Dan O’Keefe William Blend
Annual Audit 750 hours	City of Casselberry	Rebecca Bowman, Finance Dir. 95 Triplett Lake Drive Casselberry, FL 32707 O:(407) 262-7700 F:(407) 262-7746 rbowman@casselberry.org	William Blend Dan O’Keefe
Annual Audit 650 hours	City of Altamonte Springs	Marc DeBord, Finance Director 225 Newburyport Avenue Altamonte Springs, FL 32701 O:(407) 561-8093 F:(407) 571-8082 mdebord@altamonte.org	Dan O’Keefe William Blend

Including the clients selected above, we currently provide audit services to:

- 18 Florida municipalities
- 8 Florida school districts
- 6 Florida counties
- 12 Florida special districts and authorities



CONFLICT OF INTEREST

MSL has no potential or actual conflicts of interest with the City due to any other client's contract or property interests. Following is a notarized statement certifying that no member of MSL's ownership, management or staff currently have a vested interest which might be considered a conflict of interest.

City of Hollywood Florida
RFP-4505-16-RD Financial Auditing Services

PROPOSER CONFLICT OF INTEREST STATEMENT

STATE OF FLORIDA, CITY OF Orlando
Before me, the undersigned authority, personally appeared William Blend, who was duly sworn deposes and states:

1. I am the Shareholder of Moore Stephens Lovelace, P.A., with a local office in Miami, FL and principal office in Orlando, FL
City & State City & State
2. The above named entity is submitting a Proposal for the City of Hollywood, Florida Commissioners Request for Financial Auditing Services.
3. The Affiant has made diligent inquiry and provides the information contained in the Affidavit based upon his/her own knowledge.
4. The Affiant states that only one submittal for the above proposal is being submitted and that the above named entity has no financial interest in other entities submitting proposals for the same project.
5. Neither the Affiant nor the above named entity has directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraints of free competitive pricing in connection with the entity's submittal for the above proposal. This statement restricts the discussion of pricing data until the completion of negotiations if necessary and execution of the Contract for this project.
6. Neither the entity nor its affiliates, nor any one associated with them, is presently suspended or otherwise ineligible from participation in contract letting by any local, State, or Federal Agency.
7. Neither the entity nor its affiliates, nor any one associated with them have any potential conflict of interest due to any other clients, contracts, or property interests for this project.
8. I certify that no member of the entity's ownership or management is presently applying for an employee position or actively seeking an elected position with the City of Hollywood.
9. I certify that no member of the entity's ownership or management, or staff has a vested interest in any aspect of the City of Hollywood
10. In the event that a conflict of interest is identified in the provision of services, I, on behalf of the above named entity, will immediately notify City of Hollywood, Florida.

DATED this 17th day of August, 2016.

William Blend
(Affiant)

William Blend, Shareholder

Typed Name and Title

Sworn to and subscribed before me this 17th day of August, 2016.

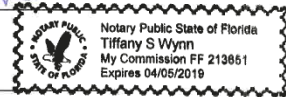
Personally Known William Blend Or produced identification

Identification type: n/a

Notary Public-State of Florida Tiffany S Wynn

Printed, typed, or stamped commissioned name of notary public.

My commission expires: April 5, 2019



THIS FORM MUST BE COMPLETED AND RETURNED WITH YOUR PROPOSAL.

SPECIFIC AUDIT APPROACH

Ability to Fulfill All Elements of the Scope of Work

We have reviewed the City's RFP, including the scope of services, in preparing our proposed audit plan. Included in the preparation, we have reviewed source documents, such as: the 2015 - 16 City Budget, the City's prior Financial Statements, Organizational Charts, and other information that was available on the City's website or Municode.com.

Our audit plan will be prepared to accomplish both a financial and compliance audit of the City's basic financial statements, which includes the financial position and results of operations of all funds and operating activities of the City. Our plan will include all applicable reports to be in compliance with the requirements with the applicable standards and requirements listed below:

The audit shall be performed in compliance with the requirements of the following:

- Section 218.39, Florida Statutes, and any other applicable Florida Statutes
- Rules of the Florida Department of Financial Services
- Rules of the Auditor General, State of Florida, Chapter 10.550, Local Government Audits
- Audits of State and Local Governmental Units (Revised) – issued by the AICPA
- Codification of Governmental Accounting and Financial Reporting Standards – Governmental Accounting Standards Board (GASB)
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations, Office of Management and Budget (OMB)
- Federal Single Audit Act Amendments of 1996
- Florida Single Audit Act; Section 215.97, Florida Statutes
- Chapter 11.45, Florida Statutes
- State of Florida Department of Banking and Finance Regulations
- Generally accepted auditing standards (GAAS), as set forth by the American Institute of Certified Public Accountants
- Any other applicable federal, state, and local laws, regulations, or professional guidance not specifically listed above, as well as any additional requirements which may be adopted by these organizations in the future

MSL understands the specifications stated in the City's RFP and will comply fully with those specifications.

The purpose of our audit is to provide us with a basis for expressing an opinion on whether the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of any additional information, as applicable, when considered in relation to the financial statements taken as a whole.

Methodology for Completing the Scope of Work

The following section lays out the blueprint for our audit approach. Our audit approach is presented utilizing three elements. While not specifically identified, we fully understand that the key to any successful audit is communication with the client. This communication will include audit requests and the timing of audit procedures with the responsible parties prior to initiation. Our goal is to ensure that everyone involved in the audit fully understands their role, as well as any deadlines. In addition, we realize that an audit is often subject to scheduling changes based upon the activities or events that take place during the audit process. We are fully capable and flexible to work through these types of events and still ensure that the most complete and timely audit services are provided to the City.

The first element is our general audit approach. In this section, we outline the professional standards, regulations, and principles we operate under to ensure our engagement is in accordance with all of the applicable professional standards. These standards include *Government Auditing Standards*, generally accepted auditing standards, OMB Circular A-133, the *Florida Single Audit Act*, and *Rules of the Auditor General*. These standards dictate how we must conduct our audit and are applicable to every audit, regardless of size or complexity of an entity or any of its components.

The second element discusses the four phases of the audit process and common procedures performed during the audits of all components of the City. The four phases identified in the second element are 1) audit planning process, 2) develop audit plan, 3) perform audit plan, and 4) report and monitor. Included with each phase are various general procedures we perform to accomplish the goal of each phase.

The third element identifies specific procedures we believe will be utilized during our audit of the City. These procedures were developed from our review of the City's CAFR. We understand that no two governmental entities are the same and to approach an audit with that mindset would be a disservice to our clients. We also understand that from year to year we must re-evaluate our audit procedures based upon the specific circumstances for that year.

Following the three elements described above will be additional information on specific audit methods to be incorporated into our audit plan, such as sampling, analytical procedures, use of Computer Assisted Audit Techniques (CAATs), etc.

Element One – Audit Approach – General

The purpose of our audit is to provide us with a basis for expressing an opinion on whether the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of any additional information, as applicable, when considered in relation to the financial statements taken as a whole.

Overall, we will follow a risk-based audit approach, which is mandated under United States Auditing Standards Clarified (AU-C) Section 300. In our planning process, we will identify the risks of significant accounts and transactions related to the financial statements and plan our audit procedures to properly address those risks at the financial statement assertion level. In addition, we will incorporate AU-C Section 600, which relates to the audit approach and related documentation requirements for group audits. Under this section, we are required to evaluate the City as well as its business activities, to determine

what aspects of the City's activities are significant and need to be evaluated separately from a financial accounting and reporting perspective.

To enable us to reach our conclusion on the fairness of the City's financial statements, we must gather competent evidential matter that corroborates the assertions made by management in the financial statements. The principal techniques used to acquire evidence on which the expression of our opinion is based are as follows:

- **Examination (Inspection)** - One of our principal objectives is to substantiate the authenticity of various recorded figures and entries. Evidence of such authenticity is typically gathered through examination of documents pertaining to the transaction that occurred.
- **Confirmation** - The process of confirmation is closely related to that of inspection, but is used to obtain supporting evidence by direct request from third parties, rather than by reference to items of evidence readily available from management and staff.
- **Observation** - Observation is commonly used to ascertain compliance with certain prescribed procedures; we frequently use this technique to document and observe your financial operations.
- **Verification** - Generally, all of our activities related to the formulation of an opinion on your financial statements are referred to as verification procedures. However, specific tasks are performed to support specific financial statement assertions regarding the:
 - accuracy of recorded balances and related account classifications;
 - valuations of account balances based on generally accepted accounting principles; and
 - cut-off procedures employed by management to consistently record all transactions in the appropriate accounting period(s).
- **Inquiry** - Substantial information is gathered by direct inquiry of your personnel. Through inquiry, we can ascertain the duties performed by given individuals or, through carefully phrased questions, we are able to ascertain if those individuals are properly carrying out the responsibilities assigned to them. We can also determine specific information about selected accounting items or transactions to support decisions made by management personnel when other corroborating evidence is not readily available.
- **Analytical Review** - By performing an intensive study through analytical procedures, we can gain insight into the manner in which your accounting system does or does not develop reliable financial information. Our auditors perform analytical review procedures to ascertain that the recorded figures "make sense," by being consistent with each other and with known external changes that are taking place. Changes from the previous year, budget-to-actual results or comparison to other comparable cities (benchmarking), are analyzed to make certain that the financial information produced through the City's accounting and reporting system(s) are logical and reflect changes in operations or financial position that are known to have occurred.

Our audit approach is a positive approach, which maximizes the efficiency and effectiveness of the audit. Our audit programs are "tailor-made" for each engagement to enhance our ability to provide quality professional services and to produce results that are qualitative in nature. Our specific audit procedures

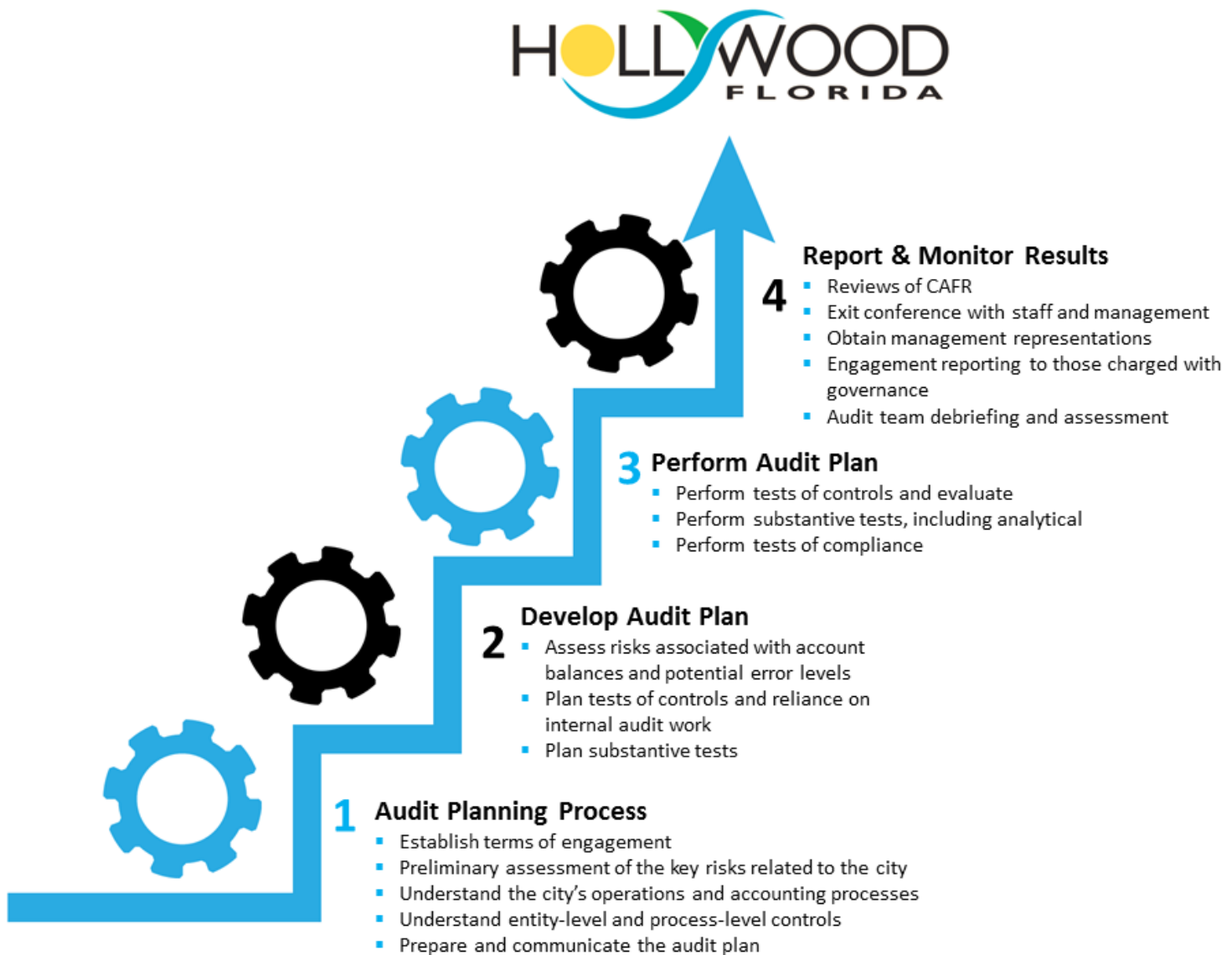
are principally oriented toward determining the efficacy of the intended internal controls, ascertaining whether they are actually functioning as planned, and testing the final accounting results to determine that they are, in fact, sufficiently reliable and accurate to support the expression of our audit opinion.

Element Two – Common Procedures

Our general audit approach can be summarized in four main phases:

1. Audit planning and preliminary risk assessment
2. Develop audit plan by assessing risks and evaluating internal controls
3. Perform the audit plan, including tests of controls and substantive procedures
4. Report and monitor results

Following is a diagram illustrating the relationship of these four phases to your audit plan:



Proposed Segmentation of the Engagement (Element Three – Specific Procedures)

The following section gives an overview of the major audit segments (Planning, Substantive Testing and Wrap Up), as well as procedures we anticipate will be implemented in these areas. This section is not intended to provide you with all of the details of our audit steps. It indicates our understanding of the City, its environment, and the related internal controls anticipated to be in place.

The overall objective of our audit segmentation and related procedures is to ensure that our audit opinions are supported by the procedures performed. Procedures are evaluated throughout the audit process based upon the auditee’s environment, internal controls, and economic condition. In addition, our audit plan is evaluated throughout the audit and procedures are performed to address any significant issues identified during the audit process.

Planning – Internal Controls – Compliance

Engagement Administration and Planning

- Communication with those charged with governance to discuss goals, audit timetable, audit work plan, and particular areas of specialized concentration.
- Make preliminary assessments of the City, its environment, and its internal controls.
- Update systems documentation and permanent file information.
- Review status of the prior-year audit recommendations or findings, if any, and ascertain whether they were appropriately resolved.
- Identify all federal and state financial awards programs.
- Document our understanding of all financially significant laws and regulations, and identify any new laws or regulations that require audit testing.
- Document our understanding of all financially significant laws and regulations, and identify any new laws or regulations that require audit testing.
- Identify new or modifications to the existing inter-local agreements.
- Discuss with management the implementation of recent GASB pronouncements, and determine applicability of pending matters.
- Determine and assign roles of Internal Audit and sub-contractors.
- Identify components of the City’s audit, financial significance and reliance, if any, to be placed on work of component auditors.

Evaluation of the City, Its Environment and Internal Controls

- Obtain and document our understanding of the City, its environment, its internal controls, organizational structure, components and operating characteristics.
- Evaluate organization, personnel, and financial practices.
- Document existing IT controls, and evaluate adequacy of physical security environment, including business continuity (disaster recovery) planning.
- Perform an IT risk assessment.
- Evaluate financial reporting systems and administrative monitoring capabilities. Design preliminary tests on controls for compliance with prescribed systems.
- Identify specific compliance requirements related to bond resolutions, ordinances, and Florida Statutes.
- Perform testing of controls over areas deemed to have financial significance. These generally include testing of cash disbursements, cash receipts, utility billings, journal entries, contracts, etc.

Planning – Internal Controls – Compliance (*Continued*)

Minutes, Contracts, and Resolutions

- Review minutes of meetings of the City Commission and prepare an abstract of information relevant to the audit of the financial statements.
- 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

- Document budgetary process and confirm compliance with applicable local ordinances, procedures and regulations.
- Review authorization and impact of interim budget amendments, if any.

Substantive Testing

Cash, Cash Equivalents, and Investments, including Restricted Funds

- Ascertain that cash in the balance sheet is on hand, in transit, or on deposit with third parties (trustees) in the name of the City.
- Ascertain that all cash funds of the City are included in the balance sheet.
- 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 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.
- 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.

Receivables, Revenue and Cash Receipts

- 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 in the proper accounting period.
- 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.
- Ascertain that receivables are properly classified in the financial statements and that related disclosures are adequate.

Substantive Testing (*Continued*)

Inventories

- Ascertain that inventories recorded represent a complete listing of materials and supplies held by the City, and that such assets are physically on hand.
- Ascertain that inventory listings are accurately valued and the totals are properly recorded in accounts.
- Ascertain that inventory is properly classified and disclosure is made of the equity reserve, if appropriate.

Property, Plant, Equipment, and Capital Expenditures

- 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.

Accounts Payable, Cash Disbursements, and Expenses

- Ascertain that recorded expenses and cash disbursements are for goods and services authorized and received.
- 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 correctly recorded as to account, budget category, period, and amount.
- Ascertain that expenses and related liabilities are properly classified by budget category and related disclosures are adequate.

Payroll and Related Liabilities

- Ascertain that payroll disbursements are made only for work authorized and performed by authorized personnel.
- 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.
- Ascertain the status of employee compensatory benefits for accruals and disclosure.

Long-Term Debt and Debt Service Expenditures

- 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 for reasonableness.

Substantive Testing (*Continued*)

Risk Management

- Document and evaluate controls over the City’s risk management processes.
- Ascertain that cost allocation plans are in place for the proper allocation of insurance costs. Ensure that costs are allocated during the year and recorded correctly as to account, amount, and period, in accordance with the City’s plan, as well as applicable policies and procedures.
- Review insurance coverage in place to ensure it is active and applicable for the City’s risk.
- Ensure proper disclosures related to the City’s risk management activities.

Net Position and Fund Balance

- Ascertain that all classifications of net position and fund balance are recorded and properly authorized in accordance with GASB.
- Ascertain that components of net position and fund balance are determined in accordance with applicable regulations and requirements.
- Ascertain that components of net position and fund balance, including changes in net position, are properly computed and are described, classified, and appropriately disclosed.

Revenues

- Perform analytical procedures related to charges for services.
- Design and perform a revenue test to determine that proper rates are charged.
- Compare revenue data for the current period and historically to customer demographics.
- Determine that impact fees are properly restricted and accounted for.
- Perform testing of various tax and inter-governmental revenues.
- Examine supporting documentation for contributions of dedicated lines for developers.

Expenditures and Expenses

- Perform analytical procedures related to expenses.
- Through testing and observation, determine that expenses are appropriate and properly classified.
- Determine that expenses are properly classified for budgetary purposes.

Pension Plans and OPEB

- We will evaluate the plan administrator of the plans and from that evaluation determine what controls we will evaluate at the administrator level.
- We will review the process from contributions, eligibility, and other areas at the employer level to ensure the plans are being properly administered at the employer level.
- As much as possible, we will incorporate our evaluation of plan controls as part of our payroll control evaluation of the City.
- We will verify the accuracy of data provided to the actuary.
- We will determine disclosures and related supplementary information to comply with GAAP.

Substantive Testing (Continued)

Single Audit

- 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.
- 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.

Grants

- 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 agencies to 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.
- Determine threshold for Type A and Type B programs based on grant expenditures.
- Ascertain that grants are administered and revenues and expenditures are recorded in accordance with applicable provisions and related laws and regulations.
- Ascertain that grant-related amounts are properly presented and related disclosures concerning restrictions and compliance are adequate.
- Identify major federal programs and major state projects using risk-based approach.
- Evaluate and test controls over direct and material compliance requirements.
- Ascertain status and resolution of prior-year findings and questioned costs.

Wrap-Up and Reporting

- Coordinate review of the Management's Discussion and Analysis document for inclusion in the basic financial statements.
- Complete all financial disclosure checklists.
- 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 financial statements, internal control, accounting, accounting systems, and compliance with policies and procedures.
- Prepare preliminary drafts of audit reports and management letter, and meet with management to review drafts prior to issuance.
- Schedule and attend final meeting with management to finalize all financial reporting matters.
- Meet with the Mayor and City Commissioners one-on-one to discuss findings, recommendations and auditor opinions.
- Present financial statements to management and the City Commission.

Level of Staff and Number of Hours to Be Assigned to Each Segment of the Engagement

Listed below are the proposed segmentation hours by staff level for the audit of the City.

Segment	Hollywood Staffing Level				Total
	Shareholder	Manager / Supervisor	IT Specialist	Staff	
Engagement Administration and Planning	50	60	20	40	170
Evaluation of Entity and Internal Controls	30	80	40	80	230
Cash and Investments	5	40	-	50	95
Receivables, Revenue and Cash Receipts	-	30	-	50	80
Inventories	-	10	-	30	40
Property, Plant, and Capital Expenditures	-	40	-	60	100
Accounts Payable and Other Liabilities	-	40	-	60	100
Long-Term Debt and Debt Service Expenditures	5	40	-	40	85
Pension Plans and OPEB	5	20	-	20	45
Net Position and Fund Balance	-	20	-	20	40
Revenues, Expenditures and Expenses	-	20	-	60	80
Single Audit Federal and State	45	130	-	150	325
Budget	-	20	-	30	50
Review, Financial Statements and Wrap Up	50	80	-	80	210
	190	630	60	770	1,650

Extent of Use of EDP Software in the Engagement

To the extent possible, it is our policy to incorporate the use of Computer-Assisted Audit Techniques (CAATs) in all phases of our audit. Our Firm understands the efficiencies and effectiveness derived with the proper use of these audit techniques. We have committed significant Firm resources to provide your audit team with the tools and training to use these techniques. Our Firm uses IDEA data-mining software. This software enables us to take virtually any output file format from your financial reporting package and convert it into a usable data format for our staff to perform CAATs, such as:

- Comparison of employee and vendor addresses to identify employees who are also vendors,
- Analyzing numerical sequences from large populations to identify missing or duplicate checks or invoices,
- Sorting payments to identify transactions that fall just under financial control or contract limits,
- Unexpected trends in the number of, or amounts of, payments to vendors, and
- Search for false employees by comparing the human resources database with the payroll system database.

Electronic Data Processing Techniques and the Paperless Audit

As part of our audit, we routinely perform analyses of our clients' computer-based financial management systems. To the extent possible, it is our policy to design our audit procedures to maximize the application of computer-assisted audit procedures for compliance and substantive testing of your system. We also utilize the capabilities of our own in-house computer systems to assist us in achieving efficiency in examining your financial accounting and reporting systems.

Our auditors utilize several EDP software systems in conjunction with performing audits. All software systems utilized are used exclusively on our own computer hardware brought on-site during the audit. We do not, and will not, install or use any of our proprietary software systems on client hardware systems in violation of our software licensing agreements.

We also have the inherent capability to download certain financial data into our own data processing systems. This procedure is typically limited to specific applications where it is feasible to do so. Quite often, our clients' systems do not provide the ability to download all historical data that we find essential to perform our analytical procedures and account comparisons. When that occurs, alternative procedures are employed to build the appropriate database to perform these necessary tasks.

As a routine part of your audit, we will request electronic copies of your financial system's database files to allow us access to information in your financial accounting systems. Our Firm uses financial data extraction and analysis software to assist us in performing your audit. As a primary audit tool, we utilize this software to read, display, analyze, manipulate, sample, or extract data files from almost any source within your financial management systems -- mainframe to PC, including reports printed to a file.

Approach to Gain and Document an Understanding of the City's Internal Control Structure

While our overall audit objective is to perform procedures sufficient to enable us to express an opinion on your financial statements, other primary objectives must be met and appropriately satisfied. Initially, our preliminary audit activities are concentrated on obtaining and documenting our understanding of your control environment (the coordinated methods and measures adopted to safeguard your assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies). In other words, we review the systems in place by which management maintains information, protection, and control. We also focus on any required control functions, which are established to ensure compliance with federal, state, or local laws and regulations that are required and/or unique to your financial operation.

Subsequently, we will determine the nature, extent, and timing of the work to be performed and will develop a written audit program documenting specific instructions to be utilized by our auditors during the conduct of the audit.

After the formal audit plan is developed, we perform tests of the relevant internal control systems to determine compliance with your prescribed policies, procedures, laws, and regulations, as applicable. Our procedures are also specifically designed to incorporate the requirements of the *Single Audit Act* of 1996, OMB Circular A-133, as amended, and the *Rules of the Auditor General*, as applicable.

To assist us in identifying specific areas subject to audit testing, we will use practice aids developed by the FICPA (*Compliance Auditing in Florida*), the Office of Management and Budget (*Compliance Supplement for Single Audits of State and Local Governments*), along with information obtained from reviewing applicable Florida Statutes.

Typically, we will test for compliance with applicable laws and regulations simultaneously with testing for compliance with specific internal control systems to efficiently detect all potential problems in advance of our detailed testing procedures. These procedures are initially employed to assess the risk of relying on existing internal control systems and related procedures to determine the extent of substantive testing done after the balance sheet date. Additional procedures are generally limited to testing for compliance with specific and general conditions associated with any federal and/or state financial assistance programs to enable us to express assurance on the control systems and program compliance, as applicable.

The results of these tests are used to update our documented understanding of your internal control systems and to identify specific areas of your overall control environment that require additional audit attention. It is also our policy to communicate the results of our compliance testing to management on a timely basis so that corrective actions can be implemented, if necessary, prior to the end of the audit.

Approach to be Taken in Determining Laws and Regulations that will be Subject to Audit Test Work

A key component in auditing any governmental entity is to determine those laws, regulations, and contracts that have a significant impact on the financial statements. Our audit approach in this area involves:

- Review of enabling legislation
- Review of prior financial statements
- Inquiry of management and staff
- CRA Compliance
- Review of federal and state laws
- Review of grant agreements
- Review of contracts and other agreements

Once significant laws and regulations that affect the City have been identified, we will develop compliance testing to ensure that we address these issues.

The method utilized to determine the number of samples selected for testing of compliance is directly impacted by our professional judgment, as well as the applicable audit standards. The goal in each case is to ensure compliance with applicable standards in order to obtain sufficient audit evidence to issue not only our audit opinions, but also to issue our required GAGAS report on compliance (Yellow Book Report). Issues that impact this number include the risk associated with any specific compliance item, the number of transactions that are associated with any compliance issue and the controls related to ensuring compliance with the requirement. In order to reduce the burden on staff and to ensure an efficient audit, we will combine our testing for compliance with control and substantive testing procedures whenever possible; also known as dual-purpose testing.

Approach to be Taken in Determining Audit Samples for Purposes of Tests of Compliance

Audit sampling is also used extensively in our tests of compliance. We use statistical sampling and perform attribute testing to test both compliance and internal controls over compliance.

Examples of compliance areas that we will apply sampling strategies include:

- the selection of cash receipts postings to test for determination of compliance with related statutory requirements and utility rate schedules;
- the selection of cash disbursements and payroll transactions for compliance testing;
- the selection of debt payment transactions to test for timeliness and completeness of payments to paying agents for debt costs and fiscal agent fees; and
- the selection of other transactions to determine compliance with laws and regulations.

Anticipated Support from City Staff

We recognize the additional effort required when changing auditors, and we pride ourselves in making the process a seamless one. We are flexible and easy to work with. To facilitate a smooth transition, we will schedule an initial meeting with the City's Finance Department staff to discuss expectations and engagement timing. We will gladly accommodate your team's preferences on the method and manner (e.g., scheduled meetings or written responses) to assist us in gaining an understanding of the City. We do not overburden you with endless checklists.

MSL will provide a detailed listing of the assistance we require in advance of on-site procedures at both interim and year-end. We generally do not expect that your management team would have to create specific schedules for the sole purposes of our audit. We will use existing account reconciliations and analysis that you generate as part of your normal monthly and year-end closing processes. Moreover, we will use electronic file downloads from your system and electronic workpapers wherever possible. This process will reduce the amount of time you spend producing information for our audit procedures.

We do not require information in a rigid or "firm standard" format. The information that you normally produce is generally sufficient for our purposes. As part of our evaluation of the collection models used on receivables, we will request data regarding cash collection and write-off histories that may not be part of the traditional close process.

MSL will support the financial statement preparation by providing your management team with current information about new accounting standards and disclosure requirements. Our team members will gather information to verify financial disclosures simultaneously with the testing of the related balance sheet and income statement areas. Our engagement team is available to support and supplement this process. Additionally, MSL will provide updated information and examples on new accounting and guidance and disclosure checklists.

Lastly, every MSL audit is unique in terms of management abilities and expectations. For some engagements, we receive a number of audit-specific workpapers; and in other engagements, we generally rely on already prepared documentation. Generally, for first-year audits, we determine with management how to make the process smooth, while meeting our responsibility of ensuring that the financial statements are materially correct.

While we pride ourselves in performing rigorous audits, we will not do so at the expense of inefficiency.



PROOF OF PROFESSIONAL LIABILITY INSURANCE

		CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 07/31/2016		
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 Affinity Insurance Services 159 E. County Line Road Hatboro, PA 19040			CONTACT NAME: PHONE (A/C, No, Ext): E-MAIL: ADDRESS:		FAX (A/C, No):	
INSURED Moore Stephens Lovelace, PA 255 S. Orange Avenue, Suite 600 Orlando, FL 32801-3428			INSURER(S) AFFORDING COVERAGE INSURER A: Continental Casualty Company		NAIC # 20443	
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 SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:					EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N <input checked="" type="checkbox"/> N/A If yes, describe under DESCRIPTION OF OPERATIONS below					<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability		APL-188063463	07/31/2016	07/31/2017	\$5,000,000 per claim \$5,000,000 annual aggregate
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.			
			AUTHORIZED REPRESENTATIVE 			
© 1988-2015 ACORD CORPORATION. All rights reserved.						
ACORD 25 (2016/03)		The ACORD name and logo are registered marks of ACORD				

IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

Based on our review of the City's prior-year CAFR and other information we have obtained, we do not anticipate any specific audit problems. However, the public sector is highly regulated, and there are new laws, regulations, standards, and pronouncements coming out on a regular basis. As these changes become known, we will evaluate their impact on the City's financial statements and the effect they might have on the scope of our engagement. Members of your audit team have been auditing Florida governments for over a quarter of a century. They are accustomed to change and understand how to deal with it. As your auditors, we will gain an understanding of the issues at hand, communicate with you, and help resolve them to our mutual satisfaction.

There are several new government accounting standards becoming effective over the next few years. MSL will be able to support your staff and help guide them through the appropriate reporting of these new standards. Our direct relationship with the standard setters will help ensure that we provide appropriate guidance in the implementation of these new standards. Therefore, we do not anticipate this resulting in any audit problems, as your audit team will be fully aware of and trained in the applicable accounting requirements.

Our philosophy, when it comes to new rules, is that you, the client, and we, the auditors, are on the same page. We believe in working with our clients to obtain all the necessary facts to ensure the correct decisions are made. We share a common goal: to make certain that the City's financial reporting is in compliance with generally accepted accounting principles and federal and regulatory requirements. As a Firm highly staffed with governmental professionals, we are confident that we are prepared to overcome any challenges that may arise during the course of our relationship.

At MSL, we pride ourselves on being highly involved in our profession. As you saw in our engagement team members' resumes, we are actively involved in local and national professional organizations. Beyond our commitment to give back to our profession, this involvement enables all of our staff to be aware of all the issues that face our governmental clients. We encourage our clients, whenever possible, to early implement accounting standards. Our goal is to work with our clients to ensure that the implementation process goes smoothly and that the implementation is in accordance with the applicable standards. We provide support and information to our clients. One way this is accomplished is at our free annual governmental training session held in the summer, where all of our clients can come and discuss the accounting issues that face us all.

ADDITIONAL INFORMATION

Litigation

A frivolous RICO lawsuit was filed in 2012 against the Firm and was subsequently declared frivolous and dismissed by the Court in 2013 with no monies paid by the Firm. There is no other current or pending litigation involving MSL.

Financial Statement

MSL has been in continuous operation for over 40 years in Florida and has been headquartered in Central Florida since its inception. MSL's GPG's growth rate averaged 6% during the past five years. It should be noted that 100% of this growth has been organic. We have not grown through acquisitions or mergers. This is natural growth that reflects the high-quality service our Firm provides and our reputation in the governmental sector. The Firm's capital has been stable for the past five years.

MSL operates virtually debt free. The Firm maintains some nominal equipment loans/leases, but has minimal operating debt. The Firm adopts an annual budget, which is ratified by our Board of Directors. This budget is incorporated into our financial management system to ensure strict adherence. MSL is financially stable and has no current or prior bankruptcy proceedings pending. MSL operates with minimal or no leverage.

Financial statements follow.



**Moore Stephens Lovelace, P.A.
Condensed Unaudited Balance Sheet
As of December 31,**

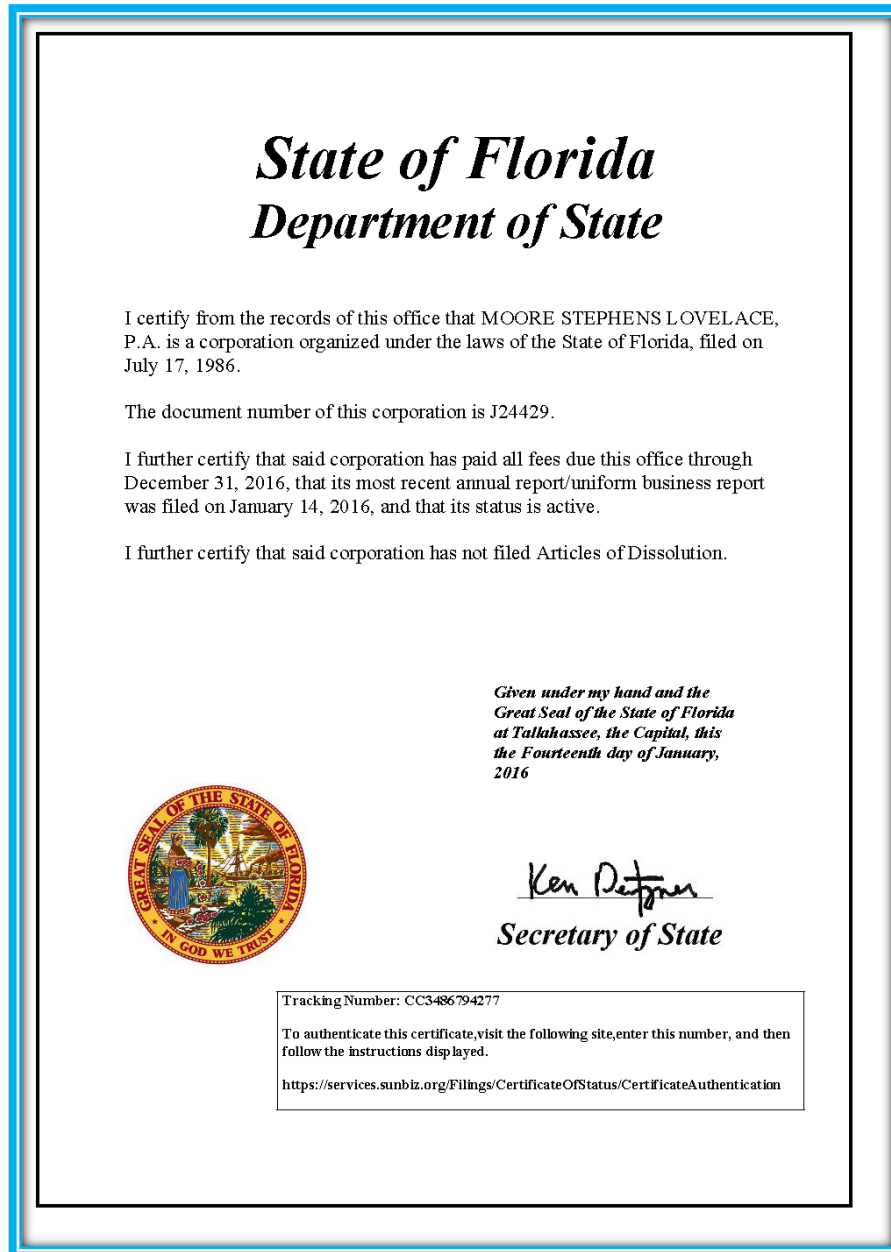
	<u>2015</u>	<u>2014</u>
ASSETS		
Current Assets	\$ 2,462,432	\$ 2,466,690
Non-Current Assets	706,999	664,079
TOTAL ASSETS	<u>\$ 3,169,431</u>	<u>\$ 3,130,769</u>
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Liabilities	\$ 2,096,658	\$ 1,795,415
Long-Term Liabilities	-	269,354
Total Liabilities	2,096,658	2,064,769
Shareholders' Equity	1,072,773	1,066,000
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	<u>\$ 3,169,431</u>	<u>\$ 3,130,769</u>

**Condensed Unaudited Income Statement
For the Twelve Months Ended December 31,**

	<u>2015</u>	<u>2014</u>
Revenue:		
Net Revenue	\$ 13,674,558	\$ 13,632,073
Compensation and Personnel Expenses	5,981,216	5,775,073
Profit Margin	7,693,342	7,857,000
Controllable Expenses	408,768	440,078
Contribution Margin	7,284,574	7,416,922
Facilities and Other Operating Expenses	2,689,669	2,448,607
DISTRIBUTABLE INCOME	<u>\$ 4,594,905</u>	<u>\$ 4,968,315</u>

Type of Business Entity

MSL is a Florida corporation that was organized in 1974 as Lovelace Roby & Associates, P.A. and incorporated in 1986. MSL changed its name to Moore Stephens Lovelace, P.A. in 1998. A copy of our current corporate certificate follows.



Federal Employer ID Number

MSL's FEIN is 59-3070669.



REFERENCES

Issue Date _____ City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

REFERENCE QUESTIONNAIRE

It is the responsibility of the contractor/vendor to provide a minimum of three (3) similar type references using this form and to provide this information with your submission. Failure to do so may result in the rejection of your submission.

Giving reference for: Moore Stephens Lovelace, P.A.

Firm giving Reference: City of Orlando

Address: 400 S. Orange Avenue, Orlando, FL 32802

Phone: (407) 246-2412

Fax: (407) 246-2707

Email: imtiaz.khan@cityoforlando.net

1. Q: What was the dollar value of the contract?
A: \$185,000
2. Q: Have there been any change orders, and if so, how many?
A: No
3. Q: Did they perform on a timely basis as required by the agreement?
A: Yes
4. Q: Was the project manager easy to get in contact with?
A: Yes
5. Q: Would you use them again?
A: Yes, extended the contract for a 4th yr last week.
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
A: 5 Excellent 4 Good 3 Fair 2 Poor 1 Unacceptable
7. Q: Is there anything else we should know, that we have not asked?
A: NA

The undersigned does hereby certify that the foregoing and subsequent statements are true and correct and are made independently, free from vendor interference/collusion.

Name: Imtiaz Khan Title: Assistant Controller

Signature: Date: 8/15/16



Issue Date City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

REFERENCE QUESTIONNAIRE

It is the responsibility of the contractor/vendor to provide a minimum of three (3) similar type references using this form and to provide this information with your submission. Failure to do so may result in the rejection of your submission.

Giving reference for: Moore Stephens Lovelace, P.A.

Firm giving Reference: City of Leesburg

Address: 501 W. Meadow Street, 2nd Floor, Leesburg, FL 34749

Phone: (352) 728-9720

Fax: (352) 326-6632

Email: bill.spinelli@leesburgflorida.gov

1. Q: What was the dollar value of the contract?
A: \$ 8,500
2. Have there been any change orders, and if so, how many?
A: NONE
3. Q: Did they perform on a timely basis as required by the agreement?
A: YES on time
4. Q: Was the project manager easy to get in contact with?
A: YES
5. Q: Would you use them again?
A: YES
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
A: 5 Excellent 4 Good 3 Fair 2 Poor 1 Unacceptable
7. Q: Is there anything else we should know, that we have not asked?
A: Great Firm

The undersigned does hereby certify that the foregoing and subsequent statements are true and correct and are made independently, free from vendor interference or collusion.

Name: Bill Spinelli Title: Finance Director

Signature:  Date: 8/15/16



Issue Date _____

City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

REFERENCE QUESTIONNAIRE

It is the responsibility of the contractor/vendor to provide a minimum of three (3) similar type references using this form and to provide this information with your submission. Failure to do so may result in the rejection of your submission.

Giving reference for: Moore Stephens Lovelace, P.A.

Firm giving Reference: Lake County

Address: 315 W. Main Street, Tavares, FL 32778

Phone: (352) 343-9839

Fax: (352) 343-9638

Email: kmullane@lakecountyclerk.org

1. Q: What was the dollar value of the contract?
A: \$ 185,000
2. Q: Have there been any change orders, and if so, how many?
A: no
3. Q: Did they perform on a timely basis as required by the agreement?
A: Yes
4. Q: Was the project manager easy to get in contact with?
A: Yes
5. Q: Would you use them again?
A: Yes
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
A: 5 Excellent 4 Good 3 Fair 2 Poor 1 Unacceptable
7. Q: Is there anything else we should know, that we have not asked?
A: No

The undersigned does hereby certify that the foregoing and subsequent statements are true and correct and are made independently, free from vendor interference/collusion.

Name: Kristy Mullane Title: Chief Deputy Clerk/Finance Director

Signature: Kristy Mullane Date: 8/15/16



REQUIRED FORMS

Hold Harmless and Indemnity Clause


City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

Issue Date _____

HOLD HARMLESS AND INDEMNITY CLAUSE

(Company Name and Authorized Representative's Name)

, the contractor, shall indemnify, defend and hold harmless the City of Hollywood, its elected and appointed officials, employees and agents for any and all suits, actions, legal or administrative proceedings, claims, damage, liabilities, interest, attorney's fees, costs of any kind whether arising prior to the start of activities or following the completion or acceptance and in any manner directly or indirectly caused, occasioned or contributed to in whole or in part by reason of any act, error or omission, fault or negligence whether active or passive by the contractor, or anyone acting under its direction, control, or on its behalf in connection with or incident to its performance of the contract.

 SIGNATURE	William Blend, CPA, CFE PRINTED NAME
Moore Stephens Lovelace, P.A. COMPANY OF NAME	8/16/2016 DATE

Failure to sign or changes to this page shall render your bid non-responsive.

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Noncollusion Affidavit

Issue Date _____ City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

NONCOLLUSION AFFIDAVIT

STATE OF: Florida

COUNTY OF: Orange, being first duly sworn, deposes and says that:

- (1) He/she is William Blend of Moore Stephens Lovelace, P.A., the Bidder that has submitted the attached Bid.
- (2) He/she has been fully informed regarding the preparation and contents of the attached Bid and of all pertinent circumstances regarding such Bid;
- (3) Such Bid is genuine and is not a collusion or sham Bid;
- (4) Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant has in any way colluded, conspired, connived or agreed, directly or indirectly with any other Bidder, firm or person to submit a collusive or sham Bid in connection with the contractor for which the attached Bid has been submitted or to refrain from bidding in connection with such contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, firm or person to fix the price or prices, profit or cost element of the Bid price or the Bid price of any other Bidder, or to secure an advantage against the City of Hollywood or any person interested in the proposed Contract; and
- (5) The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Bidder or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

(SIGNED) Wm. Blend Shareholder
Title

Failure to sign or changes to this page shall render your bid non-responsive.



Sworn Statement on Public Entity Crimes – Page 1

Issue Date _____ City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

**SWORN STATEMENT PURSUANT TO SECTION 287.133 (3) (a) FLORIDA
STATUTES ON PUBLIC ENTITY CRIMES**

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR
OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS

1. This form statement is submitted to City of Hollywood, Florida
by William Blend for Moore Stephens Lovelace, P.A.
(Print individual's name and title) (Print name of entity submitting sworn statement)
whose business address is 255 S. Orange Avenue, Suite 600, Orlando, FL 32801
and if applicable its Federal Employer Identification Number (FEIN) is 59-3070669 if the entity has no FEIN,
include the Social Security Number of the individual signing this sworn statement.

2. I understand that "public entity crime," as defined in paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid, proposal, reply, or contract for goods or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misinterpretation.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in an federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

4. I understand that "Affiliate," as defined in paragraph 287.133(1)(a), Florida Statutes, means:

1. A predecessor or successor of a person convicted of a public entity crime, or
2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

5. I understand that "person," as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or any entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

6. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies.)

Neither the entity submitting sworn statement, nor any of its officers, director, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime, but the Final Order entered by the Hearing Officer in a subsequent proceeding before a Hearing Officer of the State of the State of Florida,

Sworn Statement on Public Entity Crimes – Page 2

City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

Issue Date _____

Division of Administrative Hearings, determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. (attach a copy of the Final Order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THAT PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017 FLORIDA STATUTES FOR A CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Wm. Blend
(Signature)

Sworn to and subscribed before me this 16th day of August, 2016.

Personally known William Blend

Or-produced identification _____ Notary Public-State of Florida

(Type of identification) _____ my commission expires 4/5/2019

NOTARY PUBLIC
STATE OF FLORIDA

Notary Public State of Florida
Tiffany S Wynn
My Commission FF 213651
Expires 04/05/2019

Tiffany S Wynn
(Printed, typed or stamped commissioned name of notary public)

Failure to sign or changes to this page shall render your bid non-responsive.

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Certifications Regarding Debarment, Suspensions

Issue Date _____ City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

**CERTIFICATIONS REGARDING DEBARMENT, SUSPENSION AND OTHER
RESPONSIBILITY MATTERS**

The applicant certifies that it and its principals:

- (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;
- (b) Have not within a three-year period preceding this application 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) transaction or contract under a public transaction, violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (b) of this certification; and
- (d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default.

Applicant Name and Address:

Moore Stephens Lovelace, P.A.
255 S. Orange Avenue, Suite 600
Orlando, FL 32801

Application Number and/or Project Name:

RFP-4505-16-RD Financial Auditing Services

Applicant IRS/Vendor Number: FEI #59-3070669

Type/Print Name and Title of Authorized Representative:

William Blend, Shareholder

Signature:  Date: 08/16/2016

Failure to sign or changes to this page shall render your bid non-responsive.

Solicitation, Giving and Acceptances of Gifts Policy

Issue Date _____ City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

SOLICITATION, GIVING, AND ACCEPTANCE OF GIFTS POLICY

Florida Statute 112.313 prohibits the solicitation or acceptance of Gifts. - "No Public officer, employee of an agency, local government attorney, or candidate for nomination or election shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the public officer, employee, local government attorney, or candidate would be influenced thereby." The term "public officer" includes "any person elected or appointed to hold office in any agency, including any person serving on an advisory body."

The City of Hollywood policy prohibits all public officers, elected or appointed, all employees, and their families from accepting any gifts of any value, either directly or indirectly, from any contractor, vendor, consultant, or business with whom the City does business.

The State of Florida definition of "gifts" includes the following:

- Real property or its use,
- Tangible or intangible personal property, or its use,
- A preferential rate or terms on a debt, loan, goods, or services,
- Forgiveness of indebtedness,
- Transportation, lodging, or parking,
- Food or beverage,
- Membership dues,
- Entrance fees, admission fees, or tickets to events, performances, or facilities,
- Plants, flowers or floral arrangements
- Services provided by persons pursuant to a professional license or certificate.
- Other personal services for which a fee is normally charged by the person providing the services.
- Any other similar service or thing having an attributable value not already provided for in this section.

Any contractor, vendor, consultant, or business found to have given a gift to a public officer or employee, or his/her family, will be subject to dismissal or revocation of contract.

As the person authorized to sign the statement, I certify that this firm will comply fully with this policy.

	William Blend, CPA, CFE
SIGNATURE	PRINTED NAME
Moore Stephens Lovelace, P.A.	Shareholder
NAME OF COMPANY	TITLE

Failure to sign this page shall render your bid non-responsive.