

PROPOSAL TO PROVIDE FINANCIAL AUDIT SERVICES

THE CITY OF
HOLLYWOOD, FLORIDA

RFP #4505-16-RD

August 26, 2016



RSM US LLP
100 NE Third Avenue, Suite 300
Fort Lauderdale, FL 33301
Donnovan Maginley, Partner
954.462.6300

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 RSM US LLP Federal Tax identification Number 42-0714325

If Corporation - Date Incorporated/Organized: RSM US LLP is an Iowa limited liability partnership incorporated 3/5/1984

State Incorporated/Organized: 2/1/84 incorporated in State of Florida

Company Operating Address: 100 NE Third Avenue, Suite 300

City Fort Lauderdale State Florida Zip Code 33301

Remittance Address (if different from ordering address): 5155 Paysphere Circle

City Chicago State Illinois Zip Code 60674

Company Contact Person Donnovan Maginley Email Address: dannovan.maginley@rsmus.com

Phone Number (include area code) 954.462.6300 Fax Number (include area code) 954.462.4607

Company's Internet Web Address: www.rsmus.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.



August 26, 2016

Bidder/Proposer's Authorized Representative's Signature: Date

Type or Print Name: Donnovan Maginley

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 FORM THE AWARD PROCESS.

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August 26, 2016

RSM US LLP

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Members of the Selection Committee:

The Power of Being Understood® is our brand promise – understanding and knowing that it's about you, your City, and your citizens. This has been the cornerstone of our service model while we have appreciated the privilege of serving the City of Hollywood, Florida (City) as your current service provider and fully welcome the opportunity to extend our professional relationship as your auditors.

Our proposal reflects our understanding of your needs and strategic objectives, and illustrates the approach we will take in providing professional services to the City. We understand that management has a tough and challenging job. You have a complex city to run in an environment where trust is at a premium. You have residents, the Board of Commissioners, customers, vendors, and bondholders that need to know that they can trust the financial statements that you deliver. The more the City's constituents believe and know that management is on top of the business and that they can trust the financial results, it will build confidence in your leadership. With that in mind, we have produced a proposal that highlights our differentiators and demonstrates compelling reasons why we feel we are best qualified to continue to serve the City with the intent of aiding management in its financial compliance and goals. The following highlights some of those differentiators:

- The City will continue to be served by professionals based locally. This proximity enables regular face-to-face communication and accessibility to support your year-round planning and decision-making efforts;
- A team that is very experienced and knowledgeable for the City - your engagement team's experience reflects our firm's long-standing commitment to the public sector industry. Our experience with cities in Florida, including yours, and across the nation, gives us a unique understanding of the emerging issues you face. Governmental accounting and financial reporting has become more onerous and complex than ever before and the need to have professionals who fully understand the nuances to serve as a fruitful resource and "sound board" for management is more important than before;
- The City has been served by a multi-disciplinary engagement team that includes an IT risk specialist, actuaries, and a derivative accounting and valuation specialist. Additionally, we are adding cyber-security, construction cost review and tax specialists to the team. These additions result from our assessment that new risk measures have shown municipal governments are now vulnerable in these areas. This is a critical time for the City, as it is faced with many challenges including staff changes and shortages in key positions. Consequently, if we have the opportunity to continue to serve you, your core team will remain consistent, so that we may leverage our historical knowledge, understanding of your key objectives, and minimize disruption and audit risk;

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- The challenge to build minority representation in the corporate world is still an imposing one. One of the key initiatives RSM has made in this area is to promote a culture that reflects a diverse workforce that resembles our community. However, our initiative does not stop there. We also believe in the development of Small Business Enterprises (SBE) in our community, and more specifically within the City of Hollywood. Therefore, we are pleased to be partnering with a local SBE firm for this engagement—S. Davis & Associates, P.A (SDA); and
- Annually, we offer a government CPE seminar featuring both local and national speakers. This seminar is geared toward offering our clients and staff training on key audit and accounting issues. If selected as the City's auditors, we will continue to extend the offer to this annual seminar as our guests at no charge to the City. We also host other seminars and internet-based webinars throughout the year that are available to City staff.

Your RSM engagement team looks forward to continuing to build a value-based relationship with the City and augment your leadership team. We are very familiar and understand the services requested and are fully committed to perform these services in the expected timeframe and with the professionalism you have come to expect.

As a partner with RSM, I am fully authorized to sign on behalf of the firm. The Appendix to this proposal contains a Memorandum of Authority from our Chief Financial Officer, indicating this authority.

Once you have had the opportunity to review this response, we are convinced that you will again conclude that we are the right and most qualified team to continue to serve the City.

Sincerely,



Donnovan Maginley
Partner

1. Executive Summary

Based on our knowledge and understanding of your operations, we are confident that RSM US LLP (RSM) has the right capabilities, qualifications and client-service culture to continue to serve as your first choice advisor.

To illustrate this alignment, we would like to highlight the following:

Your priorities	Our response	Outcomes
<ul style="list-style-type: none"> • A local, accessible engagement team with in-depth industry experience • Confidence that your current and future professional services needs will be fully supported • Excellent client service based on communication and responsiveness • Competitive fees and consistently high-quality results 	<ul style="list-style-type: none"> • Deploy a delivery model, supported by cutting-edge technology, through which we successfully serve entities like yours. • Facilitate open and ongoing dialogue to address your questions and concerns, learn about changes in the City's business, and support your continual improvement. • Deploy technology tools to effectively and efficiently facilitate the transfer of information • Leverage highly experienced professionals to plan the engagement and direct and oversee all work phases. 	<ul style="list-style-type: none"> • Timely deliverables and well informed responsive team. A single point of contact for questions, updates and transparency into the process. • Year-round access to a trusted advisor—throughout the engagement and during the year whenever you need us • Continue to use and enhance our “Collaborate” secure file transfer web based tool • Results that fully align with your expectations, and fees that reflect an optimized staffing approach

Focused on entities like the City

An audit of a large, complex entity like the City demands a firm with experienced professionals, local bench strength and a breath of national resources. As one of the national leaders in providing audit service to the government sector, RSM provides all of these. We can help to instill confidence in the quality and integrity of your financial reports, so that the people who rely on them – the City Commission, your constituents, rating agencies, your underwriters and debt holders – can confidently plan for the future of the City.

2. Independence

a) The firm shall provide an affirmative statement that it is independent of the City of Hollywood as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards.

b) The firm should list and describe the firm's professional relationships, if any, involving the City of Hollywood for the past five (5) years.

We are familiar with the independence standards promulgated by the American Institute of Certified Public Accountants ("AICPA") as well as those contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. RSM US LLP (RSM) and S. Davis & Associates, P.A. (SDA) unequivocally meet the independence requirements relevant to audits of governmental units.

In all matters relating to the audit work required by the City, RSM and SDA are free from personal and external impediments to independence, are organizationally independent and will maintain an independent attitude and appearance with respect to the audit of the City. RSM and SDA are free of all obligations and interests that might or would conflict with the best interest of the City.

RSM has been providing external independent auditing services to the City, the Hollywood Community Redevelopment Agencies (component units) and the City of Hollywood General Employee Pension Retirement Plan for the past seven years. These professional services do not constitute a conflict of interest relative to performing the services requested in this request for proposal, as such services are allowable in accordance with the independence standards promulgated by generally accepted auditing standards and the U.S. General Accounting Office's, *Government Auditing Standards*.

SDA successfully completed an agreed-upon procedures engagement for Private Haulers Franchise Fees covering the period from October 1, 2008 to September 30, 2010, issued in December 2012. Other services performed by SDA for the City were preceding to the last five years.

3. Licensed to Practice in Florida

An affirmative statement must be included indicating that the firm and all assigned key professional staff are properly registered/licensed to practice in accordance with Florida regulations.

RSM, SDA and all key professional staff assigned to the engagement of the City are properly registered and licensed to practice in the State of Florida.

4. Firm Qualifications and Experience

The proposal should state whether the firm is national, regional or local. Describe the overall firm, including its size, range of activities, the size of the firm's governmental audit staff and the location of the offices from which the staff assigned to this engagement will be based.

RSM

RSM US LLP is the leading provider of audit, tax and consulting services focused on the middle market, with more than 9,000 people in 80 offices nationwide. We are a licensed CPA firm and the U.S. member of RSM International, a global network of independent audit, tax and consulting firms with more than 37,000 people in over 110 countries. The following link directs you to a listing of our U.S. office locations <http://rsmus.com/locations.html>.



RSM's professional staff by classification follows for our Florida practice:

Employee Class	Florida Practice	
	Total Number	Public Sector Staff
Partners	31	4
Directors/Managers	87	6
Supervisors/Senior Associates	115	10
Associates	110	15
Total	343	35

The City's engagement will be served by professionals from our Fort Lauderdale office. Additional technical personnel are available from our other Florida and national offices as needed.

The engagement team will consist of four partners, one senior manager, two seniors and several staff members on a full-time basis. You will also have access to various technical personnel including resource partners, actuarial and information technology consultants, government contracting consultants and National Audit and Accounting Office personnel, should the need arise. All of our staff are employed full-time and would work on the City on a full-time basis.

SDA

S. Davis & Associates, P.A. (SDA) started as Shaun M. Davis, CPA on March 1, 1991, was incorporated in the State of Florida as S. Davis & Associates, P.A. on January 9, 1997, and has become one of the largest minority-owned CPA firms in the southeast United States. They have performed continuous public accounting services since their inception. The firm services a diverse base of private and public sector, small to large size clients, and provides a full range of audit, accounting, tax, information technology and consulting services. Their primary service industries are governmental and not-for-profit. SDA has three South Florida offices and a wealth of experience in governmental auditing, accounting and consulting. Your engagement will be staffed by their local City of Hollywood office.

A significant volume of their overall client base is in the public sector and their practice mix is comprised of approximately 85% audit, accounting, and tax services and 15% general consulting and information technology services. The audit practice is comprised primarily of governmental and not-for-profit clients, most requiring federal and/or single audits. They have provided successful audit services to a vast number of public sector clients, meeting agreed-upon timelines and deliverables.

SDA is a member in good standing with both the American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA), and a proud member of the AICPA Governmental Audit Quality Center.

SDA has made a significant commitment to ensure that their clients receive the highest quality and most responsive service possible. It is the firm's policy to keep the key engagement team members intact for multi-year assignments. Staff continuity allows them to maintain efficiencies as well as ensure that the team has a thorough knowledge and understanding of the client and the client's environment.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three-(3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm or any of the professional staff during the past three (3) years with state regulatory bodies or professional organizations.

RSM

Federal or state desk reviews

RSM performs approximately 1,000 audits annually in accordance with Government Auditing Standards, approximately 600 of which are single audits. Every year, approximately 1 percent of these engagements are selected for either desk or quality control reviews by state or federal cognizant/oversight agencies.

When issues arise, our national director of public sector services (who has 30 years of compliance audit experience) is required to be consulted. He works directly with the engagement teams to mitigate any issues raised in connection with these reviews. All issues raised during the last three years have been resolved to the satisfaction of the oversight agencies involved.

Our own system of quality control also requires that the RSM national director of public sector services be consulted to mitigate any issues that might be internally identified relative to the quality of any prior audits performed by the firm. Any such issues identified in the last three years have also been resolved, when applicable, to the satisfaction of the oversight agencies involved.

Disciplinary action

Like other professional services firms, RSM engages in matters with legal and regulatory implications as a part of doing business. Therefore, we maintain a system of quality control that is structured to provide reasonable assurance that our personnel comply with applicable professional standards and applicable regulatory and legal requirements.

RSM does not release information pertaining to disciplinary actions against the firm. However, there are no pending disciplinary matters, nor have there been any such matters in the past three years, that could reasonably be expected to impact our ability to serve our clients generally, or to provide the services contemplated by this proposal, specifically.

The firm shall also describe any litigation or 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. Similar information shall be provided for any current or pending litigation. Failure to return this information with your proposal will result in the rejection of your proposal.

RSM

RSM is a national provider of accounting, tax and consulting services. Like other professional services firms, we engage in matters with legal and regulatory implications as a part of doing business. At any given time, most public accounting firms will have ongoing legal activity.

As is customary within the accounting profession and other professional practices, RSM does not disclose information pertaining to legal proceedings. Settlements and regulatory activity often involve matters that are bound by confidentiality agreements and orders that prohibit comment. However, there are no pending or actual claims that could reasonably be expected to impact our ability to serve our clients generally, or to provide the services contemplated by this proposal, specifically.

During the last two years, we have not been a defendant in any litigation, or regulatory action arising out of professional services performed for any state, county, school district, municipality or special district. This representation encompasses our nationwide practice at RSM.

SDA

SDA is not involved in litigation or regulatory actions, and is not aware of any such actions that may be pending.

The threat of litigation to business in America continues to be substantial and professional services firms are not immune to this trend. As is true of all other professional services firms, SDA may be involved at any time in civil lawsuits and administrative or arbitration proceedings in a number of jurisdictions. But, as tends to be true for the vast majority of actions filed against businesses, these claims against accounting firms are significantly overstated and bear little relationship to the actual degree of potential liability. Because the profession and American businesses operate in an environment where litigation is commonplace, neither the fact nor the volume of litigation are necessarily indicative of either an absence of quality or the presence of an endemic weakness in a firm's practices and procedures.

It is not SDA's practice to disclose particular information regarding pending litigation and, in many cases, the existence of the proceeding and/or the identity of the parties are subject to a requirement of confidentiality. However, SDA is not involved in any outstanding, current or pending litigation.

The firm shall provide a copy of its most recent external quality control peer review report.

RSM

Our non-SEC audit practice is subject to the triennial peer review requirements of the American Institute of Certified Public Accountants. As specifically required by the standards for such reviews and our membership in the AICPA Governmental Audit Quality Center (GAQC), a representative sample of the audits that are performed annually in accordance with Government Auditing Standards were selected for review.

RSM's system of quality control for the accounting and auditing practice applicable to non-SEC issuers in effect for the year ended April 30, 2013, was subject to peer review by the firm of BKD LLP, a GAQC member firm. That review included a representative sample of health care, government and nonprofit engagements. Under the peer review standards, firms can receive a rating of pass, pass with deficiency(ies), or fail. **RSM received a peer review rating of pass.**

The full report is being provided to you, in the Appendix to this proposal, to comply with requirements of *Government Auditing Standards*. We trust that after reading the attached you will recognize that RSM's quality control policies and procedures for performance of audits in accordance with the *Government Auditing Standards* continue to meet the high standards set by the AICPA. **BKD, LLP discovered no findings or management comments when conducting their review.**



After 50 years of operating as a member of the RSM International network, our firm (formerly McGladrey LLP) united with these fellow firms, effective October 26, 2015, under a common name and global brand: RSM. The attached report was issued prior to this name change.

SDA

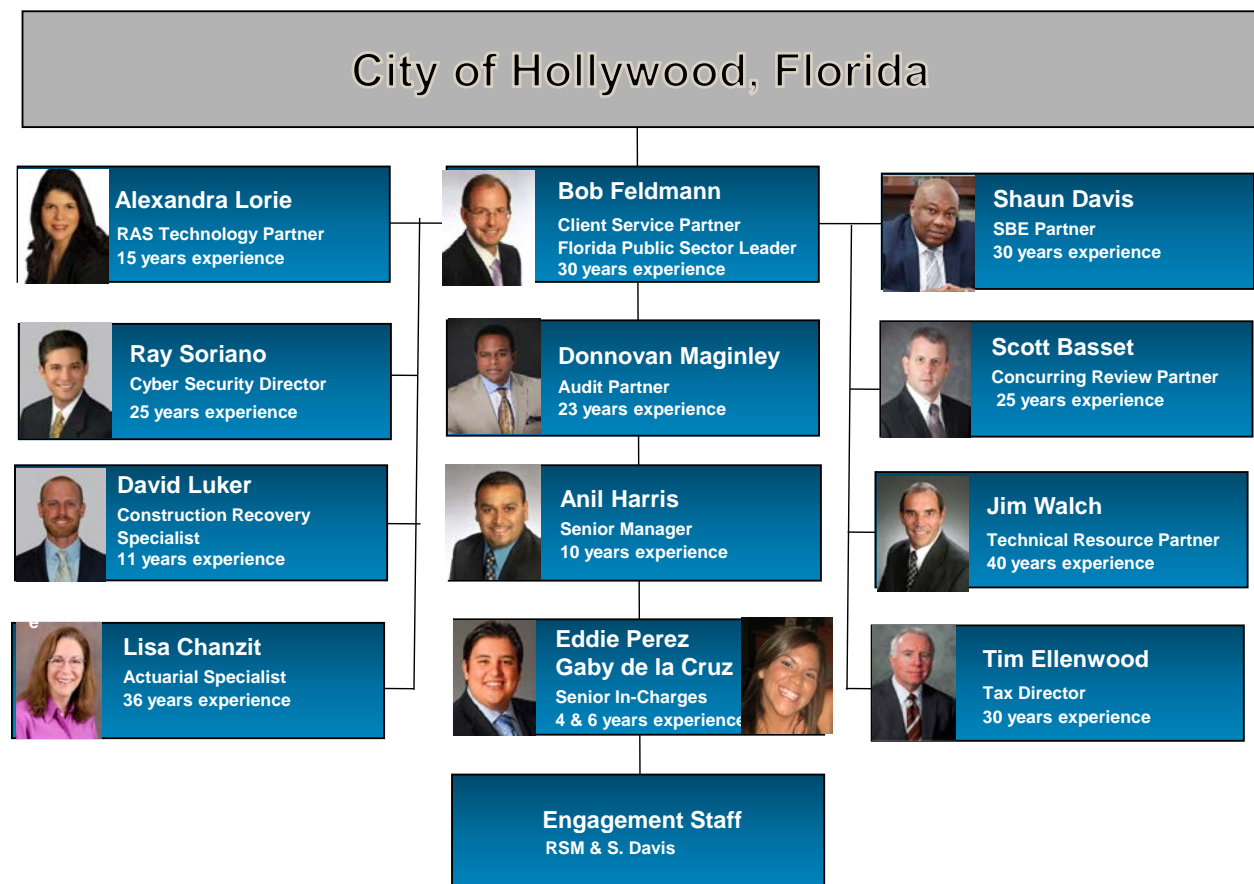
SDA participates in the AICPA peer review program which includes review of their quality control programs. Their last review was performed for the year ended November 30, 2014. Due to the high volume of governmental entities SDA audits, at least one governmental audit client is always selected for the firm's peer review. **They have received a pass on their quality review program since the firm's inception.**

5. Partner, Supervisory and Staff Qualifications and Experience



Identify the audit partner, manager and each individual who will work as part of the audit engagement. Include resumes for each person to be assigned. The resumes may be included as an appendix. The resumes must include documentation that the individual assigned to the audit meet the professional education requirements necessary to perform governmental audits, including adequate continuing professional education within the preceding two (2) years.




Describe the experience in conducting similar audits for each of the individuals assigned to the engagement. Also describe the firm's management support personnel available for technical consultation.




The following chart represents the team we have assigned to the City. All core team members work from RSM's South Florida offices and each are certified public accountants (CPAs).








The following table briefly describes the qualifications of the proposed team, their roles and the value they will bring to the City. Detailed biographies containing each team member's formal education and professional affiliations are included in the Appendix of this proposal.

Team Member	Experience	Role and Value to City
<p>Bob Feldmann, CPA Client Service Partner and Public Sector Leader</p>  <p>bob.feldmann@rsmus.com</p>	<p>Bob has more than 30 years of experience providing audit and consulting services to governmental and not-for-profit clients. He is a certified public accountant licensed to practice in the State of Florida.</p> <p>In his role as the Florida Public Sector Leader, Bob is responsible for the oversight and delivery of high-quality services to all of our public sector clients. His experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act, Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida. A sample of Bob's Florida public sector clients have included:</p> <ul style="list-style-type: none"> • City of Coral Springs • City of Aventura • City of Coconut Creek • City of Cooper City • City of Coral Gables • City of Deerfield Beach • City of Hallandale Beach • City of North Lauderdale • City of North Miami • City of Palm Beach Gardens • Miami-Dade County • Palm Beach County • City of Jacksonville • Martin County • Broward County • Miami-Dade County School Board • Seminole Tribe of Florida 	<p>In his role as industry leader Bob will ensure that all services provided to the City are delivered in a timely and efficient manner. He will be a valuable resource to the engagement team, drawing on his extensive experience serving governmental entities. Along with Donovan, Bob will ensure that the engagement team and the City receive the best resources and services from our firm.</p>
<p>Donnovan Maginley, CPA Audit Partner</p>  <p>dannovan.maginley@rsmus.com</p>	<p>Donnovan has more than 23 years of audit experience, focusing on the public sector. He has managed and supervised audits of very large and complex municipal engagements, most recently implementing GASBs 54, 67 and 68. A sample of Donovan's Florida public sector clients have included:</p> <ul style="list-style-type: none"> • City of Hollywood • City of Coral Gables • City of Miami • City of Miami, Department of Off-Street Parking • City of Miami Beach • City of Miami Springs • City of North Miami • City of Palm Beach Gardens • City of Pompano Beach • City of Sunrise • Broward County • Miami-Dade County • Miami-Dade County Seaport • Miami-Dade County Solid Waste • Miami-Dade County Transit • Palm Beach County • School Board of Miami-Dade County • School District of Palm Beach County 	<p>Donnovan will serve as engagement partner and will oversee all aspects of the audit. He brings many years of experience leading major government audit engagements and will be involved in all aspects of the engagement. Donovan will be available to the City not only during the audit but throughout the year to help the City address issues as they arise.</p>

Team Member	Experience	Role and Value to City
<p>Shaun Davis, CPA SBE Partner</p>  <p>sdavis@sdaviscpa.com</p>	<p>Shaun has over thirty years of public accounting experience, including serving in his former position as Audit Manager with a big four firm. Shaun has pertinent experience in audit and special services engagements in the governmental and not-for-profit industries, most requiring federal and/or state single audits. A sample of Shaun’s Florida public sector clients have included:</p> <ul style="list-style-type: none"> • Broward County, including Constitutional Officers and component units • Broward Education Foundation, component unit of the School Board of Broward County • City of Dania Beach • City of Dania Beach Police and Firefighters Retirement System • City of Lauderhill • City of Lauderhill Police and Firefighters Retirement System • City of West Palm Beach • City of West Park • FAMU Boosters, Inc. (Florida A&M University DSO) • Florida A&M Foundation (Florida A&M University DSO) • Florida Atlantic Research & Development Authority • Florida Atlantic University Research Corporation (Florida Atlantic University DSO) • Miami-Dade Public Schools • Miami-Dade Water & Sewer • Palm Beach School District • School Board of Broward County • South Broward Hospital District • South Florida Regional Planning Council 	<p>As a small business entity (SBE) partner, Shaun will assist in the audit of the City and will help ensure that all services are provided in a timely and efficient manner.</p>
<p>Tim Ellenwood Tax Director</p>  <p>tim.ellenwood@rsmus.com</p>	<p>Tim is a state and local tax professional with more than 30 years of experience. He specializes in federal, state, and local employment tax matters. Tim regularly consults with multistate taxpayers in addressing technical issues in the areas of payroll and sales tax reporting and processing, unemployment taxation and reporting requirements for independent contractors.</p>	<p>Tim will serve as the tax specialist on the City’s audit. As part of our overall risk assessment, Tim will help evaluate if there are any tax exposures the City has been subject to.</p>
<p>Scott Bassett, CPA Concurring Review Partner</p>  <p>scott.bassett@rsmus.com</p>	<p>Scott has over twenty-five years’ experience specializing in the audits of governmental and nonprofit organizations. His industry strengths include government and not-for-profit organizations. A sample of Scott’s public sector clients have included:</p> <ul style="list-style-type: none"> • City of Hollywood, FL • City of Coral Gables, FL • City of Coral Springs, FL • City of Miami, FL • City of Miramar, FL • City of Pompano Beach, FL • City of Hartford, CT • City of New Haven, CT • City of Stamford, CT • City of New Britain, CT • Town of Westport, CT • Town of Darien, CT • Financial Accounting Foundation • Town of Wilton, CT • City of Norwalk,, CT • City of Danbury, CT • City of Providence, RI • City of West Haven, CT • Town of Greenwich, CT • City of Manchester, NH • Town of Glastonbury, CT • Town of Waterford, CT 	<p>As the engagement concurring review partner, Scott will provide advice and consultations regarding complex accounting matters, assist the engagement team in audit matters, and will be responsible for ensuring that reports issued by the firm comply with professional standards. Scott’s years of experience and diverse list of clients served will make him a valuable technical resource for the City.</p>

Team Member	Experience	Role and Value to City
<p>Jim Walch Technical Resource Partner</p>  <p>james.walch @rsmus.com</p>	<p>Jim has more than 40 years of experience providing audit and consulting services to governmental and not-for-profit clients. His clients include counties, cities, school districts and healthcare organizations. He is also active in the firm's internal inspection program. Jim is a certified public accountant licensed to practice in the State of Florida.</p> <p>Jim's Florida public sector clients have included:</p> <ul style="list-style-type: none"> • City of Hollywood • City of Coral Gables • City of Coral Springs • City of Deerfield Beach • City of Miami • City of West Palm Beach • City of Miami Beach • City of Palm Beach Gardens • City of Pompano Beach • Palm Beach County • City of Jacksonville • Clay County • Glades County • Martin County • Miami-Dade County • Miami-Dade County School Board • South Florida Water Management District • Jacksonville Port Authority • Jacksonville Transportation Authority 	<p>Jim will provide additional technical support and guidance pertaining to compliance and financial aspects of the audit, when requested by the audit team. Jim has over 40 years of government auditing experience and is a certified public accountant.</p>
<p>Anil Harris, CPA Audit Senior Manager</p>  <p>anil.harris @rsmus.com</p>	<p>Anil has more than 10 years of experience serving clients in the not-for-profit, governmental and education sectors. He focuses on performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act, Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida. A sample of Anil's Florida public sector clients have included:</p> <ul style="list-style-type: none"> • City of Hollywood • City of Miramar • City of Coral Springs • City of Coconut Creek • City of Coral Gables • City of Miami • City of Jacksonville • Glades County • Miami-Dade County • Palm Beach County • School Board of Miami-Dade County • School District of Palm Beach County 	<p>As engagement senior manager, Anil will focus on coordinating the audit efforts to maximize the efficiency of our audit approach. He will coordinate all areas with Eduardo and Gaby and will be responsible for addressing the complex audit and accounting areas.</p>
<p>Gaby de la Cruz Senior In-Charge</p>  <p>gaby.delacruz @rsmus.com</p>	<p>Gaby has over six years of audit experience and specializes in public sector and benefit plan audits. She focuses primarily on audits of cities, school districts, and not-for-profit organizations. Her experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act and Rules of the Auditor General of the State of Florida. A sample of Gaby's Florida public sector clients have included:</p> <ul style="list-style-type: none"> • City of Hollywood • City of Coral Gables • City of Miami Beach • Department of Off-Street Parking • Miami-Dade County • Miami Children's Hospital • Miami-Dade County Solid Waste • Miami-Dade School Board • University of Miami • Washington Metropolitan Area Transit Authority 	<p>Gaby will serve as the engagement in-charge. Along with Eduardo, she will be responsible for supervision of audit staff and will perform test work over significant audit areas and complex transactions</p>

Team Member	Experience	Role and Value to City
<p>Eduardo Perez Senior In-Charge</p>  <p>eduardo.perez@rsmus.com</p>	<p>Eduardo has over four years of audit experience and has served as auditor in-charge of various public sector and not for profit entities. His experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act and the Rules of the Auditor General of the State of Florida. Eduardo is a Certified Public Accountant licensed to practice in the State of Florida. A sample of Eduardo's Florida public sector clients have included:</p> <ul style="list-style-type: none"> • City of Hollywood • City of Coral Gables • City of Deerfield Beach • City of Miami • City of Miami Beach • Department of Off-Street Parking • Miami-Dade County • School Board of Broward County • School Board of Miami-Dade County • University of Miami • The John S. and James L. Knight Foundation 	<p>Eduardo will serve as the engagement in-charge. He and Gaby will be responsible for supervision of audit staff and will perform test work over significant audit areas and complex transactions</p>
<p>Ray Soriano Cyber Security Director</p>  <p>ray.soriano@rsmus.com</p>	<p>Ray is a senior cybersecurity expert. Ray has been successful in leading and overseeing large-scale global design, implementation, and optimization initiatives that meet critical business objectives. He has over 25 years of proven leadership, risk management and consulting experience.</p>	<p>Ray specializes in complex cyber security reviews. He will serve as the cyber security consultant to identify any security risks, creating options and implementing solutions for the City.</p>
<p>David Luker Construction Recovery Specialist</p>  <p>david.luker@rsmus.com</p>	<p>David has over 11 years in public accounting experience that includes planning and managing construction closeout audits, facilities and construction internal audits, contract compliance engagements, and other consulting services. He is responsible for project management, risks and controls, business process analysis, contract compliance services, risk management, and forensic investigations. David has led teams on construction audit projects throughout Florida and nationwide. He is 100% dedicated to risk advisory services within the construction industry, predominantly consisting of higher education, public sector, government and school district construction auditing. A sample of David's Florida public sector clients have included:</p> <ul style="list-style-type: none"> • The State of Florida • University of Central Florida • Arlington County, Virginia • Brevard County • Brevard County School District • Broward College • Broward County School District • City of Orlando • Jacksonville Aviation Authority • Osceola County School District • Prince William County, Virginia 	<p>David will serve as the construction management risk specialist on the City's audit. As part of our overall risk assessment, David will help evaluate if there are any audit risks associated with major construction endeavors undertaken by the City.</p>

Team Member	Experience	Role and Value to City
<p>Alexandra Lorie Information Technology Director</p>  <p>alexandra.lorie@rsmus.com</p>	<p>Alexandra has more than 15 years of experience providing audit and consulting services to governmental and not-for-profit clients. She is a director in RSM's information Technology (IT) Risk Advisory Services and business consulting practice. A sample of Alexandra's Florida public sector clients have included:</p> <ul style="list-style-type: none"> • City of Hollywood • City of Coral Springs • City of Coral Gables • City of Miramar • City of Pompano Beach • City of Deerfield Beach • City of Jacksonville • City of Miami Beach • Broward County Clerk of Courts • Dept. of Off-Street Parking • Palm Beach County • Martin County • Miami-Dade County • School Board of Miami-Dade County • South Florida Water Management District • School Board of Broward County • School District of Palm Beach County 	<p>Alexandra specializes in complex integrated information system reviews and is experienced at issuing confidential reports under Florida Statute exemptions. She will serve as the information technology consultant of the controls utilized through the City's information technology systems which will be relied upon as part of the audit.</p>
<p>Lisa Chanzit Actuarial specialist</p>  <p>lisa.chanzit@rsmus.com</p>	<p>Lisa has more than 36 years of experience providing consulting services to governmental and not-for-profit clients. As a Director in the Actuarial Services practice for RSM's Human Capital Services Unit, Lisa provides actuarial consulting services for self-insured and fully insured plan sponsors in the public and private sectors. A sample of Lisa's Florida public sector clients have included:</p> <ul style="list-style-type: none"> • City of Hollywood • City of Deerfield Beach • City of Miramar • City of Coral Gables • City of Miami • City of Miami Beach • City of Jacksonville • City of Pompano Beach • Palm Beach County • School Board of Broward County • School Board of Miami-Dade County 	<p>Lisa will assist the team with the review of actuarial reports as a subject-matter expert. She will provide independent reviews of the City's actuarial reports as part of our audit approach. She will focus on the methodologies used and significant assumptions applied.</p>

Our team members are involved in a number of professional and civic organizations including the Government Finance Officers Association, Florida Government Finance Officers Association and School of Government Finance, Florida League of Cities, AICPA and FICPA. Details of these relationships are provided in the engagement team's bios in the Appendix to this proposal.

Continuing professional education

We are committed to continuous learning and professional growth. Our Firm's competitive edge is the high level of professional competence that we provide to our clients. All employees are expected to continually maintain "state of the art" skills for client service. In order to maintain our high level of technical competence, we have continuing education programs for all partners and professional staff members, which exceed national and state standards. All of the audit professionals of RSM comply with the education requirements as set forth in *Government Auditing Standards*, published by the Comptroller General of the United States. All key members of the engagement team meet the educational requirements under Florida Statutes, Chapter 11.45.

RSM's audit and accounting programs train audit professionals to provide the accounting and auditing services which have become the cornerstone of our client relationships.

All professional employees receive at least 40 hours of continuing professional education (CPE) per year. Most professionals exceed that amount since each office location also conducts extensive training throughout the year.

All professionals who participate in audits of governmental clients receive a minimum of 24 hours of government audit and accounting CPE every two years in subjects directly related to:

- The client’s environment, including accounting unique to the industry.
- Auditing techniques as they pertain to satisfaction of federal audit requirements.

Yearly, we conduct seminars for our clients and friends which have covered emerging issues in the government sector. **We will provide this training to the City, at no charge, for the life of this contract. We also provide technical newsletters and webinars throughout the year to our clients.**

The following chart illustrates the governmental continuing professional education hours obtained for the last two years by the engagement team members assigned to work on the City:

RSM Employee	CPE Hours
Bob Feldmann	110
Donnovan Maginley	100
Anil Harris	93
Scott Bassett	83
Gaby de la Cruz	112
Eduardo Perez	63
Jim Walch	101

SBE Employee	CPE Hours
Shaun Davis	134

Describe the organization of the proposed audit team, detailing the level of involvement, field of expertise and estimated hours for each member of the team.

The organizational chart previously presented, outlines the composition of the engagement team and summaries of each members’ qualifications follow that chart. The following table summarizes each staff levels approximate hours in the various segments of the audit engagement for the City:

	Partners/ Directors	Managers	Senior Associates	Associates	Total
Planning Phase	24	64	96	136	320
Fieldwork Phase	72	192	288	408	960
Reporting Phase	24	64	96	136	320
Totals	120	320	480	680	1600

Engagement partner, managers, other supervisory staff and specialists may be changed with the express prior written permission of the City of Hollywood if those personnel leave the firm, are promoted or are assigned to another office. Those personnel may also be changed for other reasons. In either case, the City of Hollywood retains the right to approve or reject replacements.

RSM makes every effort to mitigate staffing changes. However, if a change in key personnel should arise, partners and directors on your account, we will request authorization from the City to approve or reject any replacements which may be required.

Staff continuity

We recognize the impact staffing changes have on clients and are committed to maintaining continuity and team stability as much as possible.

Our policy is to maintain the integrity of the client service team from year to year. While we cannot guarantee that every member of the service team will return each year, we provide staffing consistency whenever possible. In addition, we make every effort to mitigate disruption when staffing changes occur.

If a change in key personnel should arise, partners and directors on your account will transfer specific knowledge about the City to new team members, helping to bridge any gaps and avoid interruptions in the performance of services. We will also request authorization from the City to approve or reject any replacements which may be required.

6. Similar Engagements with other Government Entities

For the engagement office assigned responsibility for the audit, list and rank the five (5) most significant engagements performed in the last five years that are similar to the engagement described in this Request for Proposal. These engagements should be ranked on the basis of total staff hours.

Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact. The City reserves the right to contact the above-mentioned references and any other clients.

Below is a select list of current governmental clients served within the past five years which are similar in nature to that of the City.

RSM

Client name & contact information	Scope of work	Service dates	Engagement partner	Total hours
City of Miami, Florida Jose Fernandez Finance Director 305.416.1324	Annual audit and federal and state single audits	2007 - 2010 2014 - 2015	Donnovan Maginley	3,100
City of Coral Gables, Florida Diana Gomez Finance Director 305.460.5275	Annual audit and federal and state single audits	2004 - 2015	Donnovan Maginley	1,000
City of Coral Springs, Florida Kim Moskowitz Controller 954.344.1092	Annual audit and federal and state single audits	2006 - 2015	Brett Friedman	900
City of Pompano Beach, Florida Suzette Sibble Finance Director 954.786.4605	Annual audit and federal and state single audits	2005 - 2015	Donnovan Maginley	900
City of Miramar, Florida Barbara Hastings Assistant Finance Director 954.602.3051	Annual audit and federal and state single audits	2011 - 2016	Brett Friedman	900

SDA

Client name & contact information	Scope of work	Service dates	Engagement partner	Total hours
School Board of Broward County Patrick Reilly 754-321-2400	Annual audit and federal and state single audits as subcontractor. Performed agreed upon procedures audit as prime contractor.	2000 - current	Shaun Davis	400
City of West Park W. Ajibola Balogun 954.989.2688	Annual audit and federal and state single audits; contract compliance	2005 – current	Shaun Davis	200
City of West Palm Beach Mark Parks 561.822.1322	Annual audit and federal and state single audits as subcontractor.	2010 – 2015	Shaun Davis	350
Broward County Housing Finance Authority Norman Howard 954.357.4925	Financial statement audits of bond issues.	2014 – 2018	Shaun Davis	600

7. Conflict of Interest

The proposal must also disclose any potential conflicts of interest due to any other client's contract or property interests or include a notarized statement certifying that no member of your firm's ownership, management or staff currently have a vested interest which might be considered a conflict of interest. Any potential conflict of interest listed by a firm will be reviewed by the City Attorney to determine its substantiveness. If the conflict of interest is found to be substantive, the proposal will be rejected.

RSM has been providing external independent auditing services to the City for the past seven years. SDA successfully completed an agreed-upon procedures engagement for Private Haulers Franchise Fees covering the period from October 1, 2008 to September 30, 2010, issued in December 2012. Other services performed by SDA for the City were preceding to the last five years. These professional services do not constitute a conflict of interest relative to performing the proposed audit of the City, as such services are allowable in accordance with the independence standards promulgated by generally accepted auditing standards and the U.S. General Accounting Office's, *Government Auditing Standards*.

8. Specific Audit Approach

The proposal must set forth a work plan, including an explanation of the audit methodology to be followed to perform the services required in Part A of this Request for Proposal. In developing the work plan, reference should be made to such sources of information as the City of Hollywood's budget and related materials, organizational charts, manuals, programs, and other financial and management information.

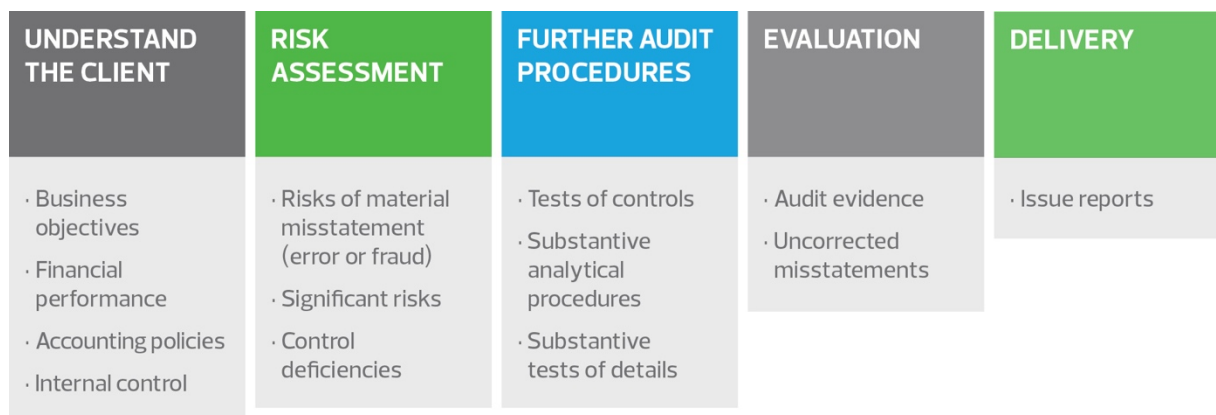
The summary overview of our audit approach below helps to highlight and emphasize our clear-cut ability to furnish the required services in a thorough and efficient manner. Our audit approach and methodology is focused on listening to and understanding you and your organization, not only the flow of transactions and internal controls, but also your strategies and business risks. We take a risk-based approach focusing on key transaction cycles and account balances with an emphasis on internal controls. This enables us to identify key audit components and tailor our procedures to the unique aspects of the City's business. We are often commended and recognized by our clients for the thoroughness of our audit process.

A summary of our specific audit plan follows:

<ul style="list-style-type: none">❑ Meeting with the City's management to obtain an understanding of your business concerns and challenges;❑ Thoroughly understanding and documenting the accounting and information systems;❑ Identifying major areas of audit risk;❑ Evaluating the design and operating effectiveness of internal controls;❑ Coordinating the audit process with the Finance Director and key finance personnel;❑ Performing tests of compliance;❑ Utilizing interactive data extraction software (IDEA) to identify major and unusual transactions for further testing;❑ Utilizing statistical sampling in selecting items for testing compliance and/or substantive tests where it is determined to be effective. Such as:<ul style="list-style-type: none">○ To test internal controls that we plan to rely on to reduce the scope of planned substantive tests;○ Substantive tests of account balances and legal compliance for both financial audit and Uniform Guidance/A-133 compliance audit, as applicable;	<ul style="list-style-type: none">❑ Reviewing major sources of information such as City's budgets, organizational charts, and procedures manuals;❑ Obtain key performance indicators used by management for use in analytical procedures and review;❑ Evaluating economic and industry factors affecting operations;❑ Thoroughly understanding and documenting the internal control systems over key transaction cycles (i.e. procurement, payroll, revenue and cash receipts, capital assets and debt);❑ Evaluating information technology system access controls and effectiveness of automated internal control functions (i.e. payroll submission, online receiving, purchase requisitioning);❑ Using analytical procedures at the planning stage to identify specific risks or errors in the financial statements or of potential compliance violations;❑ Performing testing on interim balances to minimize the amount and timing of year end testing;❑ Using analytical procedures to perform substantive tests and final review of the financial statements;❑ Performing substantive testing of balances.
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The following diagram provides an overview of our overall audit methodology and approach:

Key steps in the RSM audit process



- **Understand the client**—We learn as much as possible about your business up front in order to properly understand the account balances, classes of transactions, and disclosures relevant to your activities.
- **Risk assessment**—We assess the risk that errors or fraud may cause a material misstatement of financial statements. We next decide whether the identified risks relate to specific relevant assertions related to significant account balances, classes of transactions, or disclosures, or whether they relate to the financial statements taken as a whole and potentially affect many relevant assertions. We then determine which of the identified risks of material misstatement are significant risks that require special audit consideration. We also identify internal control deficiencies as part of our risk assessment process.
- **Further audit procedures**—We next determine the nature, timing and extent of tests of controls and substantive procedures necessary to address the risks identified. We select transactions for testing using various approaches, which may include specific identification of transactions or may involve sampling. When audit evidence obtained from the audit procedures results in identification of previously unidentified risks of material misstatement or contradicts planned risk assessment procedures, we revise the assessment and plan and perform additional audit procedures to reduce risk of material misstatement related to those assertions to an acceptably low level.
- **Evaluation**—At the conclusion of the audit, we evaluate the sufficiency and appropriateness of the audit evidence obtained and whether the assessments of the risks of material misstatement at the relevant assertion level remain appropriate. We may redesign planned audit procedures based on our evaluation. We also evaluate the effects, both individually and in the aggregate, of factual, judgmental, and projected misstatements that are not corrected by the organization. We communicate all misstatements identified during the audit, other than those we believe to be trivial, to management and the audit committee on a timely basis.
- **Delivery**—Our audit culminates with the issuance of a report on the financial statements, report on internal control over financial reporting, reports on compliance, report to the audit committee and, if applicable, communications of material weaknesses and significant deficiencies.

Proactive resolution of accounting issues

We find that year-round communication and a proactive approach to accounting issues helps clients avoid surprises at the end of the audit process. For this reason, we encourage clients to call us to discuss new transactions as they arise.

Detailed information regarding our audit methodology and approach are being provided below.

Planning Phase

The first step of the audit is preplanning, which involves meeting with those charged with governance and City management to clearly identify the lines of communication, perform a risk analysis, discuss audit scopes and alternatives, discuss any concerns and set expectations. We will also establish a preliminary timetable to ensure a smooth audit process.

A thorough understanding of your organization and its operating environment is essential for the development of an audit plan for an efficient, cost effective audit. During this phase, we will meet with appropriate personnel to update and document our understanding of your operations including business concerns and challenges and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory and statutory compliance requirements within which the City operates. This will include a review of applicable federal laws, state statutes, ordinances, resolutions, debt instruments, contracts, other agreements, and minutes of meetings of the City management and various committees.
- Review major sources of information such as the City's budgets, organization charts, procedures manuals, financial systems, and management information systems.
- Document and update our understanding of the City's internal control processes.
- Document and update our understanding of the accounting and information systems.
- Consider the methods that the City uses to process accounting information which influence the design of the internal control. This understanding includes knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation by the City.
- Identify and resolve accounting, auditing and reporting matters noted during planning.

Internal Control Evaluation

RSM will evaluate the City's system of internal control to assess the extent it can be relied upon to ensure accurate information, to ensure compliance with laws and regulations, and to provide for efficient and effective operations. Our evaluation will include:

- a) Review of the system, which is primarily the process of obtaining information about the organization and the procedures prescribed and is intended to serve as the basis for tests of compliance and for evaluation of the system.
- b) Tests of compliance, which are made to provide reasonable assurance that the accounting control procedures are being applied as prescribed.
- c) Data Processing Review. A review is to be made to compare the calculating operations of the computer with the desired results by tests of transactions. A review of controls used in the computer center to assure protection of files and prevention of processing errors and a review of the data processing operation shall also be made.

Risk Assessment

The development of our audit plan is dependent on our understanding of your operations and our assessment of current risk factors. This approach requires the careful exercise of professional judgment developed through extensive experience with audits and is based on our assessment of risk of error in the financial statement line items and for the City as a whole. As a result, we will focus our audit effort in the important, high risk areas and minimize our time in the low risk areas ensuring you of a cost effective and efficient audit.

Fieldwork Phase

Interim Fieldwork

Interim fieldwork will be focused on developing a deep understanding of the City's significant transaction cycles. Our efforts will primarily focus on the revenue, expenditure and payroll cycles for each of the City's major governmental and enterprise funds. We will also examine the business cycles of each pension plan as well the self-insurance/ risk management activities. During this phase of the audit we will request the City's internal control documentation over the major transaction cycles. We will also need access to personnel who initiate, authorize, process and record transactions in each of these cycles.

Prior to the initiation of year end fieldwork we will schedule evaluations of the City's electronic data processes (EDP) systems. This phase of the audit will be conducted by our Technical Risk Advisory Services group (TRAS). Evaluations of the City's EDP systems will focus primarily on documenting the IT environment, identifying risks to the integrity of system data, and the testing of ITGC. If it is determined to be effective we may also have TRAS conduct application level testing to provide substantive audit evidence over the specified transaction cycle. For example, if we successfully conducted application level testing over water resources fund, we could place reliance on the metering and billing system which would reduce our reliance on substantive testing.

At this point we will also pull statistical and non-statistical samples of revenue and expenditure transactions for testing of controls and tests of details.

Final Fieldwork

Year-end fieldwork will consist of substantive testing of account balances in addition to the completion of control testing that was performed at interim. The following is a summary of our anticipated audit approach by audit area. However, one of the core principals of auditing is unpredictability. Accordingly, the below list is not intended to be a comprehensive list of the procedures we will perform as the City's auditors.

Cash and cash equivalents

Confirmation procedures will be performed to test the existence of cash. City bank reconciliations will be tested for accuracy, and cutoff procedures will be performed at the balance sheet date. Additionally, we will use IDEA software (data analysis software) to test the sequential integrity of the City's payment registers.

Investments

Investment balances will be confirmed. Valuation testing will be performed through the use of our internal valuation specialists.

Receivables

Receivable balances will be confirmed on a sample basis. A statistical sampling model will be used to select accounts for confirmation. For certain receivables, confirmations are not effective, i.e. water and waste water receivables. For these types of receivables, alternative procedures will be performed.

Capital Assets

Capital asset additions will be tested for existence and valuation. Disposals of capital assets will be tested for proper authorization. If impairment of existing capital assets is indicated, we will examine management's calculation of the impairment loss.

Vouchers and Accounts Payable / Due to Other Government Agencies

The completeness of vouchers and accounts payable will be tested through the examination of cash disbursement registers subsequent to the City's year end. If risk assessment procedures indicate a risk that recorded balances are incorrect, we will design substantive audit procedures to test the existence and valuation of those balances. This is often accomplished by using our IDEA software to "match" subsequent cash disbursements to the accounts payable detail.

Accrued Salaries / Accrued Compensated Absences

Accrued salaries and accrued compensated absences will be tested through the use of substantive analytic procedures designed for a high level of precision. Control testing will be performed over the entire payroll cycle.

Bonds and Notes Payable

Bonds and notes payable will be subject to confirmation procedures. Additionally, RSM will test compliance with debt covenants that are material to the financial statements. For example, RSM will test minimum debt service coverage ratios as well as minimum debt reserve requirements, as applicable.

Pension, Self-Insurance, and OPEB Liabilities

The recorded values for pension, self-insurance, and OPEB liabilities are dependent on actuarial valuations. Our approach to auditing these valuations is threefold. The first step is to provide the valuation reports to our internal subject matter experts. RSM actuaries will evaluate the methods and assumptions used to calculate the liability, as well as the assumptions used in developing the models. Members of the audit team will then test the inputs given to the City's actuaries to determine that the City's actuarial models were based on accurate data. Lastly, we will evaluate the professional credentials of the City's actuaries and confirm their independence from the City.

Net Position / Fund Balance

Equity balances will be rolled forward from the prior year and recalculated by the auditors. Restricted balances will be traced to external restrictions or enabling legislation. Committed and assigned balances will be traced to ordinances and resolutions of the City Council/Commission to test propriety.

Revenues

Revenues are subject to a mixture of procedures. Depending on the nature of the revenue we will perform control testing, substantive analytics, and/or substantive tests of details. Typically, revenue cycles that are comprised of large numbers of transactions and follow a predictable pattern (water and waste water, sanitation, and building permits) are more efficiently tested through substantive analytics and tests of control.

Revenue cycles that are comprised of few transactions with large values per transaction (grant revenue, sales tax, and shared revenues) are effectively tested through substantive tests of details.

Expenditures / Expenses

Our approach to testing expenditures / expenses is to segregate transactions by cycle. Our typical cycles include; payroll and related expenses, expenditures / expenses for goods and services, capital outlay, and debt service. Due to the volume of these transactions we generally employ dual purpose testing (control testing combined substantive tests of details) utilizing a statistical sampling model. Tests are designed to provide evidence over completeness, occurrence, accuracy, and classification. Any identified errors are evaluated by projecting statistically across the population. Expenditure testing, where possible, will also incorporate compliance testing selections to increase efficiency.

Compliance audits

A substantial number of our public sector and higher education clients receive federal and state funds and require a single audit in accordance with OMB Circular A-133, OMB Uniform Guidance, and the State Single Audit Act, as applicable. Our team of professionals possesses comprehensive knowledge of accounting requirements, federal/state procurement regulations and cost accounting standards and their impact on organizations.

As a firm, we perform hundreds of single audits annually and receive extensive training in governmental accounting, auditing and financial reporting. In addition, our professionals receive specialized training on the compliance requirements of the State Single Audit Act, OMB Circular A-133/Uniform Guidance, and the use of the related compliance supplements, as applicable.

The engagement team brings in-depth knowledge of the State Single Audit Act, OMB Circular A-133/Uniform Guidance, federal/state acquisition regulations, as applicable, as interpreted by government auditors, positioning them to assist you in areas such as the following:

- Advise on allowable costs
- Interface and mediate with pertinent agencies in each step of an award process
- Defend your organization from allegations by audit agencies with regard to compensation, allowable costs and allocation, and timekeeping policies
- Review allocation of fringe expenses
- Review allocation of expenses among fringe, G&A, and overhead expense pools and the propriety of the bases over which they are allocated
- Compare proposed rates with actual rates and analyze variances
- Recommend the best presentation and timing of indirect rate structure revisions
- Perform proactive government audit risk assessments including evaluation of compensation, uncompensated overtime, timekeeping practices, capitalization and expense policies, and other issues as necessary.
- Provide recommendations on best practices to improve your internal controls over grant management

We will deliver more than just an interpretation of the rules and regulations as they exist. Our professionals will give the City insight into how federal and state governments operate, removing the burden of having to train staff in the intricacies of government grant accounting and federal/state regulations.

Reporting Phase

The final segment of our audit plan consists of resolving any open testing, review of the audit work papers and financial statements and the issuance of our opinions. A key aspect of our audit approach is the wrap up and review process. Our approach to completing the audit requires our senior team members to be in the field early and often. This means that you will see the engagement partner during the audit in your offices. We do not perform reviews remotely or “in the office”. Rather, we conduct them in real-time in your offices. This helps ensure that you will not have any late surprises that are identified by the partner reviews. This also provides for increased efficiency in the audit and makes our senior professionals available to City staff throughout the audit. We schedule the engagement to complete all reviews in the field, issue our opinions, and turn out the lights and leave the City facility.

Our approach to the audit would include, at a minimum, the following reviews of the financial statements, audit reports and workpaper files:

Review	Nature of Review
Engagement Performance and Administration Review, done by in-charge	Work of all assistants in detail, including workpapers, financial statements, audit report, compliance reports and management letter
Fairness Review, done by engagement manager	All workpaper files, financial statements, audit report, compliance reports and management letter
Partner Review, done by engagement partner	Financial statements, audit report, compliance reports, management letter, workpaper files for significant and critical areas, concurrence with conclusions of engagement team
Concurring Review, done by engagement quality review partner	Financial statements, audit report, compliance reports and management letter. Workpaper files for significant and critical areas, concurrence with conclusions of engagement team.

Utilizing our wealth of understanding and experience serving municipalities, we have developed an audit approach tailored specifically for the City, with particular consideration for your controls, systems and personnel resources. Previously in the section on the audit workplan we laid out the individual areas and type of work that would be performed and provided an overview of our audit approach.

Our tailored approach has been extremely successful in helping our clients to more effectively manage risk in these litigious times. Two key reasons for this success are as follows:

- Our planning process includes extensive involvement from management to help us identify critical business and accounting issues. Your input will be incorporated into our risk assessment process, fraud risks, business changes and overall audit approach, ensuring that our audit processes are uniquely catered to your challenges. And most importantly, our intensive planning process will provide your staff with a specific understanding of what is expected of them, minimizing disruptions to everyone’s work schedule throughout the year.
- We truly differentiate ourselves through a high level of partner involvement. Our senior level professionals will be involved throughout the entire process, from planning through report issuance. This will result in process efficiencies, better communication among audit staff members, and a more thorough explanation of audit result and recommendations for the future.

Ultimately, our audit process allows us to issue an opinion on your audited financial statements. The City will receive a management letter as well, that goes beyond the audit and outlines detailed ideas and recommendations for improvement in various areas of your organization. These insightful recommendations are designed to help you not only achieve your objective, but also to improve the true value of the organization.

We see the quality of an audit relationship as more than a piece of paper that verified the accuracy of financial statements. We see it as an active communication between you, your financial partners and your business advisors. Our audit will offer the City more than just a report on financials—it will also serve as a valuable guide for your strategic imperatives.

Transparency and Communication

We will communicate any internal control deficiencies, if any, found during the audit. Significant deficiencies and material weaknesses, if any, will be identified in the report on internal controls. Deficiencies discovered will be reported in the management letter. We will make a written report of any irregularities or illegal acts of which we might be made aware and will report such findings immediately to the City Manager. Any nonreportable conditions which may be discovered will be reported in a separate letter to management and will be referred to in the report on compliance and internal controls.

We ensure constant communication and transparency in the audit process through the use of our web-based dashboard and project tracker. The project tracker accumulates the status of pending items, open issues and questions, any potential control deficiencies, and any other matters of audit significance. Samples of the project tracker reports are shown below.

The tasks performed are tailored specifically for each engagement. Below is a sample from one of our engagements:



Project Tracker				
Project Name	City of _____	Planned Start	July 21, 2015	
Project Manager	Brett Friedman	Planned End	February 27, 2016	
Activity Summary as of:		November 1, 20XX		
Activities	Planned Start	Planned End	Actual % complete	Remaining % to complete
Capital Asset	November 21, 2015	December 7, 2015	50%	50%
Risk Management	November 21, 2015	December 7, 2015	75%	25%
Listing of PBC Items or other open points not provided:				
Transaction Cycle	# of PBC items pending	PBC Item Pending	Date	
Capital Asset	2	C3 & C4	11/12/2015	
Risk Management	1	RM2	11/12/2015	
Total	3			
Listing of upcoming PBC Items due:				
Transaction Cycle	PBC Item	Due Date		
Treasury	T1 - Bank Recon for all cash accounts as 9/30/15	11/02/2015		
Treasury	T2 - Bank statements for Sept, Oct, Nov 2015	11/02/2015		
Treasury	T3 - Investment schedule of unrealized gains and losses	11/02/2015		
Treasury	T4 - Restricted cash work sheet	11/02/2015		
Treasury	T5 - Roll forward of long-term and short-term debt	11/02/2015		

The tasks performed are tailored specifically for each engagement. Below is a sample from one of our engagements:

Engagement Dashboard									
Task / Activity	Date Requested	Due Date	Work Status				Partner Review	Issues/ Exceptions noted	Comments
			Date Received	Staff Prepared	In-charge review	Mgr Review			
Final PBC Items									
Capital Assets									
C1 - Capital Asset Schedule Roll forward including additions, deletions and related accumulated depreciation at 9/30/15	07/02/2015								
C2 - Capital Assets Schedule and Accumulated Depreciation details as of 9/30/15	07/02/2015								
C3 - Support voucher for purchases of Capital Assets, and related board resolutions if applicable	07/02/2015								
C4 - Analysis of interest capitalization costs	07/02/2015								
Risk Management									
RM1 - Liability self insurance actuarial report	07/02/2015								
RM2 - Summary loss report	07/02/2015								
RM3 - Open and closed paid claims provided to actuary	07/02/2015								
RM4 - Health self insurance claims lag analysis fo reserve	07/02/2015								
Treasury									
T1 - Bank reconciliation for all cash accounts at 9/30/15	07/02/2015								
T2 - Bank statements for Sept., Oct., Nov 2015	07/02/2015								
T3 - Investment schedule of unrealized gains and losses									
T4 - Restricted cash worksheet	07/02/2015								
T5 - Roll forward of long-term and short-term debt	07/02/2015								
Accounts Payable									
AP1 - Check registers from Oct 1 through November 23, 2015 (additional check runs will be requested till the end of fieldwork date)	07/02/2015								
AP2 - AP detail as of 9/30/15	07/02/2015								
Single Audit									
SA1 - Schedule of expenditures of federal awards	07/02/2015								
6. A schedule of future maturities for outstanding debt (5 year debt payout schedule).	07/02/2015								

a) *Proposed segmentation of the engagement.*

Our audit is segmented into the planning, fieldwork, and reporting phases as previously detailed.

The following chart depicts our proposed audit timeline for each fiscal year beginning with 2016. This may be modified based on discussion with City staff during our audit planning meetings.

Audit Stage	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
Planning Phase:									
Entrance conference	■								
Provide client request list		■							
Fieldwork Phase:									
Interim work			■						
Complete fieldwork							■	■	■
Reporting Phase:									
Comments on draft financial stmts									■
Issue financial statements and reports								■	■
Exit conference									■
Presentation to City Commission									■

Weekly progress meetings will be held with the City’s finance director at the conclusion of interim work and throughout final fieldwork until issuance of the final report.

b) *Staffing assignments and levels to be designated to each proposed segment of the engagement.*

The following table summarizes each staff levels approximate hours in the various segments of the audit engagement for the City:

	Partner	Manager	Supervisors & Seniors	Staff	Total
Planning	24	64	96	136	320
Fieldwork	72	192	298	408	960
Reporting	24	64	96	136	320
Total Hours by Level	120	320	480	680	1600

c) *Extent of evaluation and use of electronic data processing software in the engagement.*

The computerized audit tools we use are summarized below:

CaseWare. We use an audit automation tool that streamlines audit work. Use of this software reduces work for your accounting staff and allows for a more efficient audit effort. In an automated audit engagement, workpapers are created and stored in electronic files. Audit program sheets are integrated with electronic workpapers and inserted into a comprehensive engagement file. This tool facilitates our documentation of your financial processes and internal control procedures, as well as testing for an understanding of the actual operation of these processes and controls.

Data mining and extraction. We use IDEA® as our data mining and extraction tool. In addition to some of the more common audit retrieval tools, IDEA® improves audit efficiency by allowing us to perform fewer manual procedures. Functions include: (a) sampling, including selection and evaluation for systematic,

random, stratified random, monetary unit and attribute sampling; (b) field manipulation that allows fields to be appended for calculations and recomputations, facilitates account reconciliations and analyzes the population for major or unusual transactions; and (c) field statistics that display and print statistics about transactions.

Secured file transfer protocol. As an RSM client, you will have access to our secured file transfer protocol (SFTP) website. We will deploy an SFTP data repository in an effort to ensure client-prepared data files are posted to a central location, thus reducing, or otherwise eliminating, issues that may arise when such files are exchanged between client personnel and audit staff. The program we use is called Collaborate and you will have the ability within the program to designate which City staff can have access. Since we realize there are sometimes sensitive data like payroll, multiple folders can be established and access rights for City staff can be restricted to appropriate personnel only. We also use the Project Tracker as our engagement management tool which is housed on Collaborate.

We will also look at the City's general access controls, IT general controls and application level controls with assistance from technology specialists from our Risk Advisory Services group. This will include a look at your system security and system vulnerability, including cyber-security. This is important in current times with the upswing in cyber attacks and increased reliance by our government clients on IT systems.

d) Approach to be taken to gain and document an understanding of the City of Hollywood's internal control structure

During the internal control testing phase, we will develop an understanding of the City's internal control environment. In conducting our study and evaluation of internal accounting and administrative controls, we will:

- Perform an in-depth review of internal control documentation
- Use internal control narratives to document key flows of information
- Document our understanding of the information systems and control activities (including controls over segregation of duties, safeguarding of assets, and asset accountability) for significant accounts and classes of transactions
- Utilize our IDEA file interrogation software to make random selections for applicable tests of controls
- Evaluate audit risk for all key financial statement assertions and compliance determinations

e) Approach to be taken in determining laws and regulations that will be subject to audit test work.

In accordance with Government Auditing Standards, we will design the audit to gather sufficient appropriate evidence related to auditee compliance with laws, regulations and provision of contracts and agreements that could have a direct and material effect on the financial statements. In addition, we will be alert to situations or transactions that could be indicative of illegal acts or abuse. Our audit procedures will include inquiry of the City's personnel, as well as a review of the Florida state law and codes along with any relevant contracts, lease agreements or other binding contracts. Our audit procedures will be designed to detect material noncompliance with the applicable provisions. This will include compliance with the Rules of the Florida Auditor General and any special attestation or other compliance reports required under state laws or local agreements, as noted in this request for proposal.

f) Approach to be taken in determining audit samples for purposes of test of compliance.

RSM uses both statistical and non-statistical sampling in selecting items for testing by compliance and/or substantive tests where it is determined to be cost beneficial and efficient to sample the population.

Audit sampling will normally be used in audits of governmental units to perform the following kinds of test of compliance:

- Compliance tests of internal accounting control procedures that we plan to rely on to reduce the scope of planned substantive tests.
- Compliance tests to provide reasonable assurance that internal control (accounting and administrative) procedures used in administering federal and state financial assistance programs, if any, are being applied as prescribed.

For the audit of the City's financial statements, we anticipate wherever possible performing dual purpose testing and testing compliance and controls simultaneously to be more efficient. Our compliance samples will be driven by the inherent and control risk of each major program or project using the AICPA recommended sample sizes.

g) Describe any municipal staff support anticipated for the audit.

The assistance to be supplied by City personnel will be described in the client participation list, which will outline the specific schedules and analyses that should be completed by City personnel, including the dates when the information should be available to us. The participation list will be discussed with and agreed to by management prior to the start of the audit. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit reports.

RSM has a history of working with City personnel to obtain required information needed to complete the annual audit. Based on our knowledge of the City, we do not anticipate there being any potential issues in obtaining such information.

9. Proof of Professional Liability Insurance

Firms shall provide proof that they are in compliance with the insurance requirements as described in Section IV.17 regarding minimum coverage for insurance including professional liability coverage.

We have reviewed the insurance requirements as outlined in the City's Request for Proposal and RSM affirms that we meet all levels of these requirements. We are providing sample insurance certificates in the Appendix of this proposal, as evidence of our coverage levels.

10. Identification of Anticipated Potential Audit Problems

Based on our knowledge and experience in working with the City, we do not anticipate there being any potential audit problems. In the event that audit problems arise, our overriding firm philosophy toward issue resolution is the fact that the financial statements are representation of and by the City. Therefore, we believe that as long as the City has a rational or defensible position, the City should be able to employ that accounting treatment without any negative audit impact. RSM will work with the City toward this end.

We use the following approach to seek a mutually agreeable resolution of accounting and reporting issues with the understanding as we stated that they are your financial statements:

Step 1- Define and understand the issue through discussion with the City's management and verified audit information.

Step 2- Make an initial assessment of the impact of alternative accounting treatments.

Step 3- If the issue has the potential for a significant impact, we will gather research which may include the following: obtain the City's research and rationale for their positions; gather additional details; draw on common practices within other Florida governments; and utilize recognized National Firm experts.

Step 4 - Discuss with the City's staff and resolve the issue.

During our tenure service with the City we have never encountered any audit related problems.



11. Additional Information

This section shall include the following items:

- a) *Provide a summary of any litigation filed against the Proposer in the past three years that is related to the services that Proposer provides in the regular course of business. The summary shall state the nature of the litigation, a brief description of the case, the outcome or projected outcome, and the monetary amounts involved.*

As previously mentioned in Section 4A, RSM is a national provider of accounting, tax and consulting services. Like other professional services firms, we engage in matters with legal and regulatory implications as a part of doing business. At any given time, most public accounting firms will have ongoing legal activity.

As is customary within the accounting profession and other professional practices, RSM does not disclose information pertaining to legal proceedings. Settlements and regulatory activity often involve matters that are bound by confidentiality agreements and orders that prohibit comment. However, there are no pending or actual claims that could reasonably be expected to impact our ability to serve our clients generally, or to provide the services contemplated by this proposal, specifically.

During the last two years, we have not been a defendant in any litigation, or regulatory action arising out of professional services performed for any state, county, school district, municipality or special district. This representation encompasses our nationwide practice at RSM.

- b) *Provide a financial statement, annual report, or other similar evidence of proposer's financial stability.*

As a limited liability partnership, RSM US LLP has no requirement to prepare financial statements for external release. We affirm, however, that RSM has the capacity—both in size and financial strength—to serve our clients, as illustrated by the following:

- Founded in 1926, today RSM is the fifth largest accounting, tax and consulting firm in the U.S., as ranked in Accounting Today's 2016 Top 100 Report.
- For the most recent fiscal year ended April 30, 2016, RSM reported revenue of \$1.845 billion, an increase of 11.3% in comparison to the prior year. The average of our last three fiscal years of revenue is \$1.651 billion.
- RSM has 8,000 professionals and associates in over 80 cities nationwide.
- RSM US LLP is a member of RSM International, a global network of independent assurance, tax and consulting firms with more than 38,000 professionals worldwide.
- As of January 14, 2016, RSM US LLP was assigned a low risk commercial credit score. An independent D&B comprehensive credit report for RSM US LLP (DUNS # 07-348-2424) can be ordered via the D&B website at <http://www.dnb.com/>.

RSM US LLP maintains a level of insurance coverage customary for companies of our financial size and strength. We carry commercial general liability, automobile liability, statutory workers' compensation/employers' liability, property, network security & privacy liability, professional liability (i.e., errors and omissions), and other miscellaneous insurance policies. Proof of relevant coverage is located in the Appendix to this proposal. However, to affirm that RSM has significant size and financial strength to serve the City, following is a copy of our CFO certificate attesting to the financial condition of the firm.



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April 30, 2016

PRIVATE & CONFIDENTIAL

RSM US LLP is a private limited liability partnership. As such, we have no audit requirement nor do we have a requirement to prepare financial statements for external release. However, to demonstrate the financial strength of the organization, I can state that as of April 30, 2016, RSM US LLP had working capital in excess of \$195,000,000 and net assets in excess of \$665,000,000 and revenues for the fiscal year ending April 30, 2016 in excess of \$1,845,000,000.

Douglas Opheim
Chief Financial Officer

Date: 5/13/16

- c) *Identify the type of business entity involved (e.g., sole proprietorship, partnership, corporation, etc.). Identify whether the business entity is incorporated in Florida, another state or a foreign country.*

RSM US LLP is an Iowa limited liability partnership incorporated on December 30, 1994.

SDA is a Florida corporation incorporated on January 30, 1997.

- d) *Provide the Federal Employer ID number of the Proposer.*

RSM's Federal Employer ID number is 42-0714325.

SDA's Federal Employer ID number is 65-0719690.

- e) *Any additional information, which the Proposer considers pertinent for consideration, should be included in this part of the proposal.*

Publications and webcasts



As our client, the City will have access to a variety of technical and advisory publications that cover information about current events and changes in laws and regulations.

The following are examples of communications available to you:

- ***Financial Reporting Insights***. A biweekly resource for recent financial reporting developments and practice issues.
- ***RSM Tax Digest***. A monthly newsletter highlighting tax developments of interest to today's organizations.
- ***Educational webcasts and seminars***. We offer frequent virtual and in-person presentations on topics of importance to our clients

Timely information

We have resources dedicated to the timely communication of relevant information affecting business in general and our client's industries in particular. A sampling of our publications which are available to clients and friends of the firm include:

- ***Muse*** – a quarterly newsletter for government and not-for-profit entities to keep them abreast of the latest industry news and information featuring topics such as risk assessment, benchmarking and audit committee effectiveness.
- ***National A&A Insights*** – an electronic newsletter covering the latest in audit and accounting developments relevant to all industries.

Industry updates and education

We host live seminars as well as provide year round access to our industry newsletters and webinars on the latest audit and accounting issues and challenges facing our clients (i.e. cybersecurity), as previously discussed. We also present on a variety of technical and industry-specific topics.

As an additional measure of our commitment to you, if selected to continue as your auditors, we will commit to providing your professional staff with at least 8 hours of continuing professional education annually at no charge, for the life of the contract. On an annual basis we offer one of the largest local Florida government training seminars focusing on key issues facing our government clients. Average attendance is in excess of two hundred people annually. City management and staff will be able to attend this training annually. As mentioned earlier, several key team members frequently present on audit and accounting issues and would welcome the opportunity to provide in-house training to your key accounting staff.

Accounting research

RSM offers our clients access to online research through CCH's Accounting Research Manager at our discounted rate. This web-based tool includes the original GASB Statements and Codification of Governmental Accounting and Financial Reporting Standards, GASB Implementation Guide and guidance on many other accounting standards and applications.

Accounting guidance

Based on our experience and direct involvement with the standard setting bodies, RSM is in a unique position to provide the City with analysis of current accounting, auditing and financial reporting pronouncements and their potential impact on the City.

In December 2013, the OMB issued *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Grant Guidance or Guidance). The Uniform Grant Guidance supersedes and streamlines requirements from eight different federal grant circulars into one set of guidance contained in Title 2 of the Code of Federal Regulations (CFR) (see Subtitle A, Chapter II, Part 200), which is outlined as follows:

- Subpart A - contains acronyms and definitions used throughout the Guidance
- Subpart B - discusses general provisions, including the purpose of the Guidance, its applicability and effective date
- Subpart C - covers administrative requirements directed primarily at federal agencies, including pre-award activities and requirements for the contents of federal awards
- Subpart D - includes many of the administrative requirements that will be areas of focus for recipients including procurement, internal control, and subrecipient monitoring
- Subpart E - includes reforms to the cost principles previously found in Circulars A-21, A-87 and A-122
- Subpart F - includes the reforms to single audit requirements that were previously found in Circulars A-133 and A-50. These are only briefly addressed in this overview.

Non-federal entities such as the City are required to apply the guidance to new federal awards and incremental funding and then be audited under the new audit rules beginning with its fiscal year ended September 30, 2016. The RSM team members assigned to your engagement have received proper training and can guide the City in its implementation of the new Uniform Grant Guidance.

Appendix

Biographies

Peer Review

Hold Harmless and Indemnity Clause

Non-Collusion

Sworn Statement on Public Entity Crimes

Certification Regarding Debarment, Suspense and other Responsibility Matters

Drug-Free Workplace Program

Solicitation, Giving and Acceptance of Gifts Policy

Reference Questionnaires

Proof of Insurance

Memorandum of Authority



Bob Feldmann

Partner, Public Sector
National Public Sector Assurance Leader
RSM US LLP



Summary of experience

Bob is our Southeast Market Public Sector Practice Leader. He also is the National Public Sector Assurance Leader for the firm. Bob is part of the Firm's Tribal Services and National Gaming Group. Bob has over 30 years of audit and accounting experience, serving as partner on various not-for-profit and governmental clients. His experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act, Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida.

Representative client list

- City of Aventura
- City of Cooper City
- City of Coconut Creek
- City of Coral Gables
- City of Coral Springs
- City of Deerfield Beach
- City of Hallandale Beach
- City of Jacksonville
- City of Miami
- City of North Miami
- City of North Lauderdale
- City of Palm Beach Gardens
- Broward County
- Palm Beach County
- Seminole Tribe of Florida
- Miami-Dade County School Board
- University of Miami
- Palm Beach County Department of Airports
- Boca Raton Airport Authority

Professional affiliations and credentials

- American Institute of Certified Public Accountants, member
- Beacon Council, board member
- Broward County Salvation Army Adult Rehabilitation Center, Advisory Council Chairman
- FIU President's Council
- FIU School of Accounting Advisory Board
- Florida Government Finance Officers Association, associate member
- Florida Healthcare Association
- Florida Institute of Certified Public Accountants, member
- Government Finance Officers Association, associate member
- Greater Miami Chamber of Commerce, trustee member
- Healthcare Financial Management Association

Education

- Bachelor of Science, Accounting, University of Florida
- Master of Science, Taxation, University of Miami
- CFO Program, University of Minnesota Graduate School of Business



Donnovan Maginley, CPA

Partner, Public Sector
RSM US LLP



Summary of Experience

Donnovan has over 20 years of audit experience and has devoted his entire career serving the public sector. Throughout his career, he has managed and supervised audits of very large and complex municipal engagements, including Miami-Dade County, Miami-Dade County Clerk of the Courts, Broward County, Lee County, City of Hollywood and the City of Miami. His recent experience afforded him the opportunity to implement GASBs 54, 68 and 71. Donovan has been involved in special projects that include assisting in the development of an operating budget for a municipal entity that was declared to be in a financial emergency, the preparation of comfort letters in association with various bond offerings, and the formation of an indirect cost allocation plan that aided in the allocation of applicable cost to grants. Donovan's extensive experience enables him to provide timely feedback and "best practice" recommendations relating to various accounting practices and internal control improvements.

Representative client list

- City of Hollywood
- City of Miami
- City of Miami Department of Off-Street Parking
- City of Miami Beach
- City of Miami Springs
- City of North Miami
- City of Palm Beach Gardens
- City of Pompano Beach
- City of Sunrise
- Miami-Dade County
- Miami-Dade Seaport Department
- Miami-Dade Solid Waste Department
- Broward County
- Palm Beach County
- Miami-Dade County School Board
- Palm Beach County School District

Professional affiliations and credentials

- Certified Public Accountant, State of Florida and Washington D.C.
- American Institute of Certified Public Accountants, Member
- Florida Institute of Certified Public Accountants, Member
- Government Finance Officers Association and Florida GFOA, Associate Member
- Board member and finance committee member of the Miami Coalition for the Homeless

Education

- Barry University, Bachelor of Science, Accounting
- Barry University, Master's of Professional Accounting



Shaun Davis, CPA

SBE Partner

S. Davis & Associates, P.A.



Summary of Experience

Shaun is the Managing Partner of S. Davis & Associates, P.A. and has over thirty years of public accounting experience, including serving in his former position as Audit Manager with Ernst & Young. Shaun has pertinent experience in audit and special services engagements in the governmental and not-for-profit industries, most requiring federal and/or state single audits.

Representative client list

- Broward County, including Constitutional Officers and component units
- Broward Education Foundation, component unit of the School Board of Broward County
- City of Dania Beach
- City of Dania Beach Police and Firefighters Retirement System
- City of Lauderhill
- City of Lauderhill Police and Firefighters Retirement System
- City of West Palm Beach
- City of West Park
- FAMU Boosters, Inc. (Florida A&M University DSO)
- Florida A&M Foundation (Florida A&M University DSO)
- Florida Atlantic Research & Development Authority
- Florida Atlantic University Research Corporation (Florida Atlantic University DSO)
- Miami-Dade Public Schools
- Miami-Dade Water & Sewer
- Palm Beach School District
- School Board of Broward County
- South Broward Hospital District
- South Florida Regional Planning Council
- South Florida Water Management District

Professional affiliations and credentials

- Chairman, Urban League of Broward County
- Trustee, Florida Atlantic University
- Board of Governors, Florida State University School of Business
- Member and Audit Committee Vice-Chair, Orange Bowl Committee
- Lifetime Member, Girls Scouts of Tropical South Florida
- Member, Broward Workshop
- Past Chairperson, State of Florida Board of Accountancy (served on board for 8 years)
- Past President of the Greater Miami Chapter of the National Association of Black Accountants, Inc.
- Past Chairman, United Way of Broward County, Inc.
- Past President and Trustee Member, Greater Hollywood Chamber of Commerce
- Past Advisory Council Member, Florida State University School of Accounting
- Price Waterhouse Up & Comers Award Winner
- Member, South Florida Government Finance Officers and City Clerks Association
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Education

- Florida State University. Bachelor of Science degree in Accounting
- CPA licensed to practice in Florida and New York



Tim Ellenwood

Director
State and Local Tax
RSM US LLP



Summary of experience

Tim is an Employment Tax Director. He joined RSM in 2011 and serves as an employment tax leader in the East Region.

Tim is a state and local tax professional with more than 30 years of experience. He specializes in federal, state, and local employment tax matters. Tim regularly consults with multistate taxpayers in addressing technical issues in the areas of payroll reporting and processing, unemployment taxation and reporting requirements for independent contractors. In addition, Tim has extensive experience with assisting companies with employment tax issues associated with corporate transactions (acquisitions, mergers & reorganizations), golden parachute, worker classification, taxation of executive compensation and benefits, taxation of stock based compensation, refund reviews, state nonresident withholding and other complex employment tax matters.

Prior to joining RSM, Tim spent 8 years as an employment tax leader with a Big 4 accounting firm. During his career, he has also spent time with several national employment tax and regional accounting firms. Tim has provided employment tax services to employers of all size, small to Fortune 100 companies, including the federal government.

Professional affiliations and credentials

- Certified Payroll Professional
- American Payroll Association

Education

- Bachelor of Science, Business Administration, University of Northern Colorado



Scott Bassett

Partner
RSM US LLP

Summary of experience

Scott is a Partner in the New Haven, Connecticut office of RSM US LLP. His industry strengths include government and not-for-profit organizations. Scott has over 25 years' experience specializing in the audits of governmental and nonprofit organizations throughout the State of Connecticut.

Representative client list

- **City of Hollywood, FL**
- City of Coral Gables, FL
- City of Coral Springs, FL
- City of Miami, FL
- City of Miramar, FL
- City of Hartford, CT
- City of New Haven, CT
- City of Stamford, CT
- City of New Britain, CT
- Town of Westport, CT
- Financial Accounting Foundation
- Town of Darien, CT
- Town of Wilton, CT
- City of Norwalk, CT
- City of Danbury, CT
- City of Providence, RI
- City of West Haven, CT
- Town of Greenwich, CT
- City of Manchester, NH
- Town of Glastonbury, CT
- Town of Waterford, CT

Professional associations, affiliations and credentials

Scott has served on the Connecticut GFOA Technical Standards Committee, and on the CSCP's Governmental Accounting and Auditing Committee. He is a past member of the Special Review Committee for the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. Scott is a Certified Public Accountant, a member of the American Institute of Certified Public Accountants, Connecticut Society of Certified Public Accountants, and the Connecticut and U.S. Government Finance Officers Association.

Scott has been awarded the Certificate of Educational Achievement (CEA) in Governmental Accounting and Auditing from the AICPA for successful completion of an integrated program in Governmental Accounting and Auditing.

Education

Scott is a graduate of Central Connecticut State University. He obtained the AICPA Certificate of Education Achievement Award in Governmental Accounting and Auditing in September 1990

Licensing

Certified Public Accountant in the following states:

- Connecticut
- New York
- Rhode Island



Jim Walch

Partner, Eastern Regional Professional Practice Office
RSM US LLP



Summary of experience

Jim joined RSM in 1976 and was named a partner in 1988. He is a member of the professional practice office of the firm's Eastern region. Jim provides financial and compliance audit consultation services and consults on accounting and financial reporting matters, primarily to clients in the public sector, which includes not-for-profits, health care entities, governmental entities and some for-profit companies. He is active in the firm's internal inspection program and assists in development of the firm's audit policies and updating of audit and accounting manuals and guidance. He also assists attest engagement teams with complex audit and accounting matters and is responsible for ensuring that reports issued by the firm comply with professional standards. His clients are from all regions of the United States.

Representative client list

- **City of Hollywood**
- City of Coral Gables
- City of Cooper City
- City of Coral Springs
- City of Deerfield Beach
- City of Miami
- City of Miami Beach
- City of Miramar
- City of North Lauderdale
- City of West Palm Beach
- City of Jacksonville
- Palm Beach County
- Clay County
- Glades County
- Martin County
- Miami-Dade County
- Chicago Public Schools
- Miami-Dade County School Board
- South Florida Water Management District
- School Board of Broward County

Professional affiliations and credentials

He is a certified public accountant, licensed in the states of Florida and Minnesota, and a member of the American Institute of Certified Public Accountants and the Minnesota Society of Certified Public Accountants.

Education

- Bachelor of Science degree in accounting, St. Cloud State University



Anil Harris, CPA

Senior Manager, Public Sector
RSM US LLP



Summary of experience

Anil has over 10 years of government auditing experience. His experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act, Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida. Anil's recent experience afforded him the opportunity to implement GASB 67 and 68. Anil's primary focus is working on municipal/local governments and not-for-profit entities within the South Florida region.

Representative client list

- **City of Hollywood**
- City of Coral Gables
- City of Miami
- City of Miramar
- City of Coral Springs
- City of Coconut Creek
- City of Jacksonville
- Glades County
- Miami-Dade County
- Palm Beach County
- School Board of Miami-Dade County
- School District of Palm Beach County
- Miami-Dade Seaport Department
- Miami-Dade Solid Waste Department

Professional affiliations and credentials

- Certified Public Accountant licensed in Florida
- Member, American Institute of Certified Public Accountants
- Member, Florida Institute of Certified Public Accountants
- Member, Florida Government Finance Officers Association

Education

- Bachelor of Science, Accounting, University of Florida
- Masters, Accounting, University of Florida



Gabriela de la Cruz

Sr. Associate, Audit Services
RSM US LLP



Summary of experience

Gaby has over 6 years of audit experience and specializes in public sector and benefit plan audits. Gaby focuses on cities, school districts, and not-for-profit organizations. Her experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act and Rules of the Audit General of the State of Florida.

Representative client list

- **City of Hollywood**
- City of Coral Gables
- City of Miami Beach
- City of Miami Department of Off-Street Parking
- Miami-Dade County Solid Waste Department
- Miami Children's Hospital
- Miami-Dade School Board
- University of Miami
- Washington Metropolitan Area Transit Authority

Professional affiliations and credentials

- Member, American Institute of Certified Public Accountants
- Member, Association of Latino Professionals in Finance and Accounting

Education

- Bachelor of Business Administration, Business Management, University of Florida
- Masters of Accounting, Florida International University



Eduardo A. Perez, CPA

Senior, Public Sector
RSM US LLP



Summary of experience

Eduardo has over four years of audit experience and has served as auditor in-charge of various public sector and not for profit entities. His experience includes performing audits in accordance with *Government Auditing Standards*, OMB Circular A-133, Federal Single Audit Act and the Rules of the Auditor General of the State of Florida. Eduardo serves as liaison between clients and managers/partners in a manner to help ensure the information flow from the client to the audit team is efficient. His experience provides him with the ability to meet challenging client requirements and to provide services while processing strong communication, interpersonal, analytical, and research abilities.

Representative client list

- **City of Hollywood**
- City of Coral Gables
- City of Deerfield Beach
- City of Hollywood
- City of Miami
- City of Miami Beach
- City of Miami Department of Off-Street Parking
- The John S. and James L. Knight Foundation
- Miami-Dade County
- Miami-Dade County Seaport
- School Board of Broward County
- School Board of Miami-Dade County
- University of Miami

Professional affiliations and credentials

- Certified Public Accountant licensed in Florida and Georgia
- Member, American Institute of Certified Public Accountants
- Member, Florida Institute of Certified Public Accountants

Education

- Bachelor of Science, Accounting, University of Florida
- Masters of Accounting, Florida International University



Ray Soriano

Director, RAS Security & Privacy
RSM US LLP

Summary of experience

Ray is a senior cybersecurity executive successful in leading and overseeing large-scale global design, implementation, and optimization initiatives that meet critical business objectives supported by over 25 years of proven leadership, risk management and consulting experience.

Ray is an articulate speaker, astute negotiator and problem-solver. He possesses outstanding team leadership, strategic planning, decision-making, and organizational skills and is adept at identifying security risks, creating options, and successfully implementing solutions.

Technical experience

- Directories: Sun One Directory, Active Directory (LDAP v2/v3 compliant directories)
- Firewall & IDS/IPS: Checkpoint Firewall-1, NAI Gauntlet, Cisco IOS v10 - 12, Cisco PIX, Microsoft Proxy Server, Altavista firewall, Watchguard, NetScreen 100; packet filter, application level and stateful inspection type firewall technology. Network-based, host-based Intrusion and Prevention type technologies.
- HP Arcsight ESM and logger, Splunk Enterprise, IBM QRadar
- Networking Products: Cisco, Bay Networks/Nortel and 3Com
- Operating Systems: Sun Solaris 2.3-2.8, AT&T NCR SVR4 2.04, Sybase v10, HP-UX 9.X-11.X, Windows 7,8 & 10, Windows 95/98, Windows NT 3.51, 4.0 & 200x client/server, Novell 3.x & 4.x Windows 3.1/XP/Vista, DOS, Linux (variants)
- Security Applications: RSA ACE/Server and ACM1600, SeOS v1.43 & 2.0, BoKS 4.1 & 4.2, Axent Omniguard, Tripwire, Internet Security Safesuite 4.x & 5.0, NAI CyberCop, Axent Netprowler, CSP, SAT, Kane Security Analyst NT, Bindview EMS, AuditTrack, Auditware, CA Sessionwall, ISS Realsecure, Entrust PKI solutions, RACF (REL 1.9.1 & 1.9.2), OMNIGUARD, and various publicly available security software (e.g. Nmap, Wireshark/etherreal, Nessus, Proxy-based tools, etc).
- Security Information Event Management:
- Web Servers: IIS 3.0-6.0, Apache, Netscape Enterprise

Certifications/licenses

- ACE Server v3.0 Administration
- Aventail Extranet Client & Server Professional
- Bindview EMS Console & NOSAdmin for Netware & NT
- Certified Checkpoint Security Administrator (CCSA)
- Certified CheckPoint Security Engineer (CCSE)
- Certified in Risk and Information Systems Control (CRISC) - active
- Certified Information Security Manager (CISM)
- Certified Information Systems Auditor (CISA)

- Certified Information Systems Security Professional (CISSP) - active
- Certified Secure Software Lifecycle Professional (CSSLP) - inactive
- Courion AccountCourier, ProfileCourier, PasswordCourier IMS solution suite
- Deloitte & Touche: Trainer for HackERS 2000
- Netegrity SiteMinder Installation and Architecture
- Novell 3.x Administration
- Oblix NetPoint and CoreID Installation and Architecture
- PIX Firewall Administration
- RACF Administration
- Tivoli Policy Director Installation and Architecture
- UNIX System Administration
- Waveset Lighthouse Installation and Architecture

Professional affiliations and credentials

- Computer Security Institute (CSI)
- Information Systems Security Association (ISSA) Vice President, South Florida Chapter 2002-2003
- International Computer Security Association (ICSA)
- ISACA Member 2008 - present
- ISC2 Certified Information Systems Security Professional (CISSP)
- ISC2 Certified Security Software Lifecycle Professional (CSSLP)
- South Florida Chapter Infragard
- USENIX Association and Security Administrators' Guild (SAGE)

Education

- Bachelor of Arts, Economics, Old Dominion University



David Luker, CPA

Director, Risk Advisory Services
Construction Recovery Specialist
RSM US LLP



Summary of Experience

David has over 11 years of public accounting experience that includes: planning and managing construction closeout audits, facilities and construction internal audits, contract compliance engagements, and other consulting services. He is responsible for project management, risks and controls, business process analysis, contract compliance services, risk management, and forensic investigations. David has led teams on construction audit projects throughout Florida and nationwide. David is 100% dedicated to risk advisory services within the construction industry, predominantly consisting of higher education, public sector, government and school district construction auditing.

Prior to joining RSM, David led external audit and tax services for construction contractors at a regional accounting firm. In 2014, David was named among the Orlando Business Journal's top 40 professionals under 40 years old. A partial listing of his government audit experience follows:

- Broward College
- Broward County School District
- Brevard County
- Brevard County School District
- The State of Florida
- City of Orlando
- Jacksonville Aviation Authority
- Osceola County School District
- Prince William County, Virginia
- Swire Properties
- University of Central Florida
- Arlington County, Virginia
- Capital One Services

Professional Affiliations and Credentials

- Certified Public Accountant, States of Alabama and Florida
- Alabama Institute of Certified Public Accountants, Member
- American Institute of Certified Public Accountants, Member

Education

- Bachelor of Arts, Accounting, Illinois State University
- Master of Business Administration, Finance, summa cum laude, Illinois State University
- Master of Science, Accounting, magna cum laude, Illinois State University



Alexandra M. Lorié

Director, RAS Technology
RSM US LLP



Summary of experience

Alexandra Lorie is a Director in RSM's Information Technology (IT) risk advisory and business consulting practice. Alexandra is a consulting professional and project manager with over 15 years of experience working in "Big 4" and global technology consulting firms. Alexandra has experience leading and coordinating business and IT engagements helping companies in a variety of industries. Alexandra possesses a Master's in Management Information Systems.

Areas of experience include IT general control and application control reviews, IT risk assessments, Sarbanes-Oxley Section 404 and FDICIA compliance, IT attestation (SOC 1/2), project and engagement management, special IT projects and program assessments, business process analysis and improvement, policy and procedure evaluation and development, and system development and implementation.

Representative client list

- **City of Hollywood**
- City of Coral Gables
- City of Coral Springs
- City of Homestead
- City of Jacksonville
- City of Miami
- City of Miami Beach
- City of Miramar
- City of Pompano Beach
- Palm Beach County
Department of Airports
- Broward County School Board
- School District of Palm Beach
County
- School Board of Brevard County
- School Board of Miami-Dade
County
- City of Miami Department of Off-
Street Parking
- Greater Miami Convention &
Visitors Bureau
- John S. & James L. Knight
Foundation
- Broward County Clerk of Courts
- Coral Gables Clerk of Courts
- South Florida Water
Management District
- Brevard County
- Miami-Dade County

Professional affiliations and certifications

- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors (IIA)

Education

- Master of Science in Management Information Systems, Florida International University
- Bachelor of Business Administration in International Finance and Marketing, and Computer Information Systems, University of Miami



Lisa Chanzit

Actuarial Specialist
RSM US LLP



Summary of experience

Lisa is a Director in the Actuarial Services practice of RSM's Human Capital Services Unit, providing actuarial consulting services for self-insured and fully insured plan sponsors in the public and private sectors. She has over 36 years of actuarial experience. She provides actuarial support for the firm's audits of government entities, insurance companies, captives, risk pools, and self-insured corporations.

Representative client list

- **City of Hollywood**
- City of Coral Gables
- City of Deerfield Beach
- City of Miami
- City of Miami Beach
- City of Miramar
- City of Jacksonville
- City of Pompano Beach
- Palm Beach County
- School Board of Broward County
- School Board of Miami-Dade County

Professional affiliations and credentials

She is a member of the Public Risk Management Association working group on Accounting Standards and Reporting Guidelines and GASB10 Omnibus Project Committee. She is also a member of the CAS Textbook Committee, Syllabus Committee, Hachemeister Prize Committee, Audit Committee, and AAA Financial Reporting Principles Committee.

Education

She holds a Bachelor of Arts in Mathematics and Biology from the University of Rochester and a Master of Science in Statistics from the University of Chicago.

System Review Report

To the Partners of
McGladrey LLP
and the National Peer Review Committee
of the American Institute of Certified
Public Accountants Peer Review Board

We have reviewed the system of quality control for the accounting and auditing practice of McGladrey LLP (the “firm”) applicable to non-SEC issuers in effect for the year ended April 30, 2013. 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*, audits of employee benefit plans, audits performed under FDICIA, and audits of carrying broker-dealers, and examinations of service organizations [Service Organizations Control (SOC) 1 and 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of McGladrey LLP applicable to non-SEC issuers in effect for the year ended April 30, 2013, 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*. McGladrey LLP has received a peer review rating of *pass*.

BKD, LLP

December 4, 2013

HOLD HARMLESS AND INDEMNITY CLAUSE

(Company Name and Authorized Representative's Name) RSM US LLP

, 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

Donnovan Maginley
PRINTED NAME

RSM US LLP
COMPANY OF NAME

8/26/16
DATE

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

NONCOLLUSION AFFIDAVIT

STATE OF: Florida

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

- (1) He/she is partner of RSM US LLP, 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)  Partner
Title

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

Issue Date _____

**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 the City of Hollywood, Florida
by Donnovan Maginley, Partner for RSM US LLP

(Print individual's name and title) (Print name of entity submitting sworn statement)
whose business address is 100 NE Third Avenue, Suite 300 Ft. Lauderdale, FL 33301
and if applicable its Federal Employer Identification Number (FEIN) is 42-0714325 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,

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.

[Handwritten Signature]

(Signature)

Sworn to and subscribed before me this 26th day of August, 20 16.

Personally known _____

Or produced identification N/A Notary Public-State of Florida

n/a my commission expires 7/24/19
(Type of identification)

Carol Morgan Kuzava
(Printed, typed or stamped commissioned name of notary public)

[Handwritten Signature]



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

Issue Date _____

**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:

RSM US LLP

100 NE Third Avenue, Suite 300

Ft. Lauderdale, FL 33301

Application Number and/or Project Name:

Financial Auditing Service RFP#4505-16-RD

Applicant IRS/Vendor Number: _____

Type/Print Name and Title of Authorized Representative:

Donnovan Maginley

Signature:  Date: 8/26/16

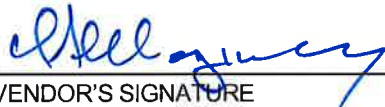
Failure to sign or changes to this page shall render your bid non-responsive.

DRUG-FREE WORKPLACE PROGRAM

IDENTICAL TIE BIDS - Preference shall be given to businesses with drug-free workplace programs. Whenever two or more bids which are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, a bid received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. Established procedures for processing tie bids will be followed if none of the tied vendors have a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

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

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.



VENDOR'S SIGNATURE

Donnovan Maginley

PRINTED NAME

RSM US LLP

NAME OF COMPANY

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.

 _____ SIGNATURE	Donnovan Maginley _____ PRINTED NAME
RSM US LLP _____ NAME OF COMPANY	Partner _____ TITLE

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

Issue Date _____

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: RSM US LLP

Firm giving Reference: City of Coral Gables, Florida

Address: 405 Biltmore Way, Coral Gables, FL 33134

Phone: 305.460.5275

Fax: 305.460.5376

Email: dgomez@coralgables.com

- 1. Q: What was the dollar value of the contract?
A: \$380,000 (total contract value for audit of Fiscal Year 2016, 2017 & 2018)
- 2. Q: 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
- 4. Q: Was the project manager easy to get in contact with?
A: Yes
- 5. Q: Would you use them again?
A: Yes. As a matter of fact, RSM was just awarded the new three-year contract. RSM was the City's external auditors since 2004.
- 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: RSM is knowledgeable in new GASB pronouncements and offer clients webcasts and conference on implementation guidelines. Contact persons on the engagement are accessible and respond timely to client inquiries and other form of communications.

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: Diana Gomez Title Finance Director

Signature: 

Date: 8/12/16

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: RSM US LLP

Firm giving Reference: City of Coral Springs, Florida

Address: 9551 W. Sample Road, Coral Springs, FL 33065

Phone: 954.344.1092


Fax: 954.344.1198

Email: kmoskowitz@coralsprings.org

- 1. Q: What was the dollar value of the contract?
A: Fees for the City's audit contract for fiscal years 2006 thru 2015 was \$1,103,590.
- 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 – for the past 10 years
- 4. Q: Was the project manager easy to get in contact with?
A: Yes
- 5. Q: Would you use them again? A: Yes – currently processing a new five year contract to get approved by the city commission on 8/17/16.
- 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: RSM performs each audit with professionalism and they provide excellent customer service.

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: Kim Moskowitz Title Controller

Signature:  Date: 8/12/16

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: RSM US LLP

Firm giving Reference: City of Miami, Florida

Address: 444 SW 2 Avenue, Suite 617, Miami, FL 33130

Phone: 305.416.1324


Fax: 305.400.5254

Email: jfernandez@miami.gov.com

- 1. **Q:** What was the dollar value of the contract?
A: Not to exceed \$550,000
- 2. **Q:** Have there been any change orders, and if so, how many?
A: No change orders.
- 3. **Q:** Did they perform on a timely basis as required by the agreement?
A: They've performed excellently and timely.
- 4. **Q:** Was the project manager easy to get in contact with?
A: Both the manager and partner and easily accessible.
- 5. **Q:** Would you use them again?
A: We would absolutely use them again.
- 6. **Q:** Overall, what would you rate their performance? (Scale from 1-5)
A: **Excellent** **4 Good** **3 Fair** **2 Poor** **1 Unacceptable**
- 7. **Q:** Is there anything else we should know, that we have not asked?
A: Donovan, Anil, and the entire RSM team are great to work with. They're professional, accessible, and a pleasure to work with.

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: Jose Fernandez Title: Finance Director

Signature:  Date: 8-12-14



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/24/2015

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Marsh USA Inc. 2405 Grand Boulevard, #900 Kansas City, MO 64108 Attn: KansasCity.CertRequest@marsh.com Fax: 212-948-0015 Kuzava	CONTACT NAME: PHONE (A/C, No, Ext): E-MAIL ADDRESS:	FAX (A/C, No):													
	<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A : Sentry Insurance A Mutual Company</td> <td>24988</td> </tr> <tr> <td>INSURER B : Sentry Casualty Company</td> <td>28460</td> </tr> <tr> <td>INSURER C : N/A</td> <td>N/A</td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </tbody> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Sentry Insurance A Mutual Company	24988	INSURER B : Sentry Casualty Company	28460	INSURER C : N/A	N/A	INSURER D :		INSURER E :		INSURER F :
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INSURER D :															
INSURER E :															
INSURER F :															

COVERAGES **CERTIFICATE NUMBER:** CHI-006057595-11 **REVISION NUMBER:** 8

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:			90-18524-04	11/30/2015	11/30/2016	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/POP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			90-18524-05 (AOS) 90-18524-06 (MA)	11/30/2015 11/30/2015	11/30/2016 11/30/2016	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 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 RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY <input type="checkbox"/> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	90-18524-01 (AOS) 90-18524-02 (WI)	11/30/2015 11/30/2015	11/30/2016 11/30/2016	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
City of Hollywood is named as Additional Insured if required to be so by written contract. Coverage shown is primary and non-contributory if required to be so by written contract. Waiver of Subrogation is granted if required to be so by written contract.

CERTIFICATE HOLDER City of Hollywood 2600 Hollywood Boulevard Hollywood, FL 33020	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 of Marsh USA Inc. Keith A. Stiles
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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/05/2016

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 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 Aon Risk Services Northeast, Inc. 199 Water Street, 9th Floor New York, N.Y. 10038	CONTACT NAME:		FAX (A/C, No):	
	PHONE (A/C, No, Ext):	E-MAIL ADDRESS:		
INSURED RSM US LLP 331 West Third Street, Suite 200 Davenport, IA 52801	INSURER(S) AFFORDING COVERAGE		NAIC #	
	INSURER A : North American Capacity Insurance Company			
	INSURER B :			
	INSURER C :			
	INSURER D :			
	INSURER E :			

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	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"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						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 RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y <input type="checkbox"/> N	<input type="checkbox"/> N/A				<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Miscellaneous Professional Liability Insurance			FIP0008227 03	01-Jul-16	01-Jul-17	Not less than US\$1,000,000 any one claim and in the aggregate.

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER City of Hollywood 2600 Hollywood Blvd Hollywood, FL 33020	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Aon Risk Services Northeast, Inc.</i>
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January 8, 2016

RSM US LLP

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Minneapolis, MN 55402-2526
Ph: 612.573.8750
www.rsmus.com

MEMORANDUM OF AUTHORITY

As the Chief Financial Officer and a duly authorized agent of RSM US LLP as documented on the Florida Department of State, Division of Corporations' Sunbiz Report, I hereby give authorization to Donovan Maginley and Bob Feldmann, both partners in our Florida offices to sign on behalf of RSM US LLP. They can be reached at 407-898-2727 or by email at Bob.Feldmann@rsmus.com or Donnovan.Maginley@rsmus.com.

Doug Ogheim
Chief Financial Officer
RSM US LLP
801 Nicollet Mall, Suite 1100
Minneapolis, MN 55402-2526
612.455.9494

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