Proposal to Provide Financial Auditing Services for the City of Hollywood, Florida

Solicitation RFP-4667-21-SS Submitted April 22, 2021

Tanya I. Davis, Partner 2521 Hollywood Boulevard Hollywood, Florida 33020 Telephone: 954-927-5900



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Member: American Institute of Certified Public Accountants / Florida Institute of Certified Public Accountants

April 22, 2021

City of Hollywood Records & Archives Division 2600 Hollywood Boulevard Annex Building, Room 16W Hollywood, Florida 33020

Solicitation RFP-4667-21-SS

Honorable Mayor and Commissioners, Members of the Evaluation Committee:

S. Davis & Associates, P.A. ("SDA") is pleased to respond to your request for proposal to provide auditing services to the City of Hollywood ("the City") for fiscal years ending September 30, 2021 through 2023, with two (2) optional renewal periods of two (2) years each. We have a clear understanding of the work to be performed as outlined in the Solicitation.

The selection of a certified public accounting firm is an important decision for the City. In selecting SDA, the City has the opportunity to select a **locally-headquartered**, full service audit and consulting firm that has successfully demonstrated the ability to deliver responsive quality service, combining the accessible personal contact associated with smaller firms and the sophisticated professional resources of the national accounting firms.

The professionals assigned to the engagement demonstrate one of the best indications of our positive and total commitment to serve the City. To ensure that you receive the highest quality service in a prompt manner, we have assembled a group of individuals who are well qualified to serve on the engagement team and will prove invaluable to you. SDA will partner MSL as our subcontractor, a firm which also has significant governmental audit experience. The client service team listed is committed to completing the engagement by the City's deadline. The firms' partners and managers will be personally engaged and maintain contact with the audit team, coordinate ongoing work and advise management of the City on the status of the engagement, and will be available to City management as a technical resource throughout the year.

This proposal process presents a unique opportunity for SDA and the City. SDA established its business in the City of Hollywood in March of 1991 and incorporated as S. Davis & Associates, P.A. in January 1997. SDA stands ready with over 20 years of audit and consulting experience with the City (primarily as a subcontractor) and other governmental entities in South Florida. Our vast experience includes all facets of the audit. We believe this experience and relationship are unmatched.

The City will be a high priority client deserving of our highest levels of responsiveness. Prompt service, timely communications, and the ability to perform in a manner that is beyond routine are of paramount importance to developing a long-lasting client-auditor relationship. We feel that such on-going communications will be a key element in our service effort and enable us to keep properly informed about your operations. We encourage and expect inquiries from the City regarding audit, accounting and other business matters and will respond on the same day, whenever possible.

In this proposal process you will undoubtedly read and hear much about such things as firm resources and client lists. In the final analysis, however, the important things are quality people and quality service at a fair price. We commit to deliver to you on both.

Tanya I. Davis will serves as the Engagement Partner and representation for the team. Tanya can be reached at:

S. Davis & Associates, P.A. 2521 Hollywood Boulevard Hollywood, Florida 33020 954-927-5900 tdavis@sdaviscpa.com

If you have any questions concerning the proposal, wish to meet any of our team members or require more information, please feel free to contact Tanya. We look forward to meeting with you in the near future.

Very truly yours,

S. Davis & associates, P.a.

S. Davis & Associates, P.A. by Tanya I. Davis, Partner

The following are considered to be Mandatory Elements. These must be addressed and included in the RFP response.

INDEPENDENCE

- A. The firm shall provide an affirmative statement that it is independent of the City of Hollywood and/or the Hollywood CRA 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 and/or the Hollywood CRA for the past five (5) years.

Independence is an absolute necessity in audit engagements. Both SDA and MSL are independent of the City of Hollywood and its component units as defined by Generally Accepted Auditing Standards, the U.S. General Accounting Office's *Government Auditing Standards* and the Florida Board of Accountancy under Florida Statute Chapter 473, as are the individuals assigned to the audit team. Both firms have an ongoing process for employees to attest to his/her independence with respect to the firms' clients.

SDA has performed as a sub-contractor on the audit of the City during for the past five (5) years and MSL has not had any professional relationships with the City during the same period of time.

CONFLICT OF INTEREST

The proposal must 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 firms, ownership, management or staff currently have vested interest which might be considered a conflict of interest.

Neither of the firms' owners and employees have a contractual, property or other personal interest, direct or indirect, in the fiscal affairs of the City government or any of its Commissioners. There is no existence of family ties between our team members and any of the City's Commissioners or senior management nor have there been in the past five years.

As such, SDA, MSL nor the audit team members have any conflicts of interest with the City.

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 the State of Florida in accordance with Florida regulations.

SDA has been licensed by the State of Florida to practice public accounting since the firm's beginning and licensure is renewed every two years. We are a member in good standing of, both, the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants, and a proud member of the AICPA Governmental Audit Quality Center.

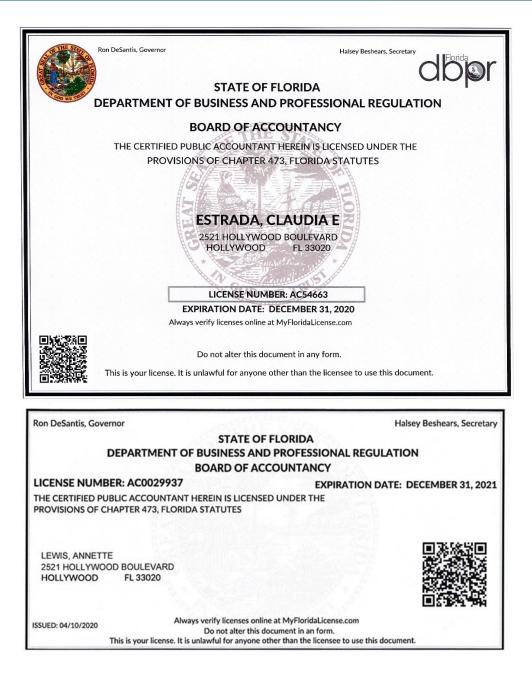
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STATE OF F	LORIDA
DEPARTMENT OF BUSINESS AND	PROFESSIONAL REGULATION
BOARD OF ACC	DUNTANCY
LICENSE NUMBER: AD0016501	EXPIRATION DATE: DECEMBER 31, 2021
THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UPROVISIONS OF CHAPTER 473, FLORIDA STATUTES	UNDER THE
S DAVIS & ASSOCIATES, P A 2521 HOLLYWOOD BOULEVARD HOLLYWOOD FL 33020	
HOLLYWOOD FL 33020	
ISSUED: 12/04/2019 Always verify licenses online Do not alter this doc This is your license. It is unlawful for anyone oth	ument in an form.



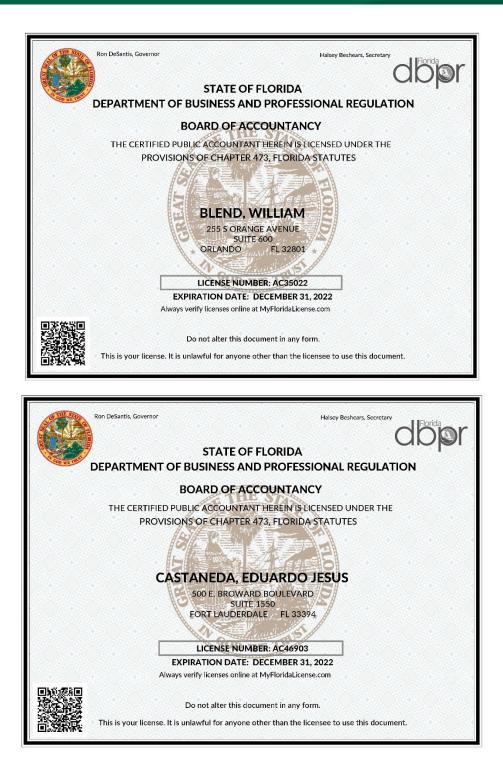
Key supervisory staff are licensed or pending licensure to practice in the State of Florida. Copies of pertinent licenses follows.

Ron DeSantis, Governor STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION	
BOARD OF ACCOUNTANCY	2
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MANDATORY ELEMENTS



MANDATORY ELEMENTS



MANDATORY ELEMENTS



ADHERE TO ALL RFP INSTRUCTIONS

All instruction contained within the RFP document must be adhered to, including the submission of all requested information and forms.

SDA has adhered to all RFP instructions.

EXTERNAL QUALITY CONTROL REVIEW REPORT

Provide a copy of the most recent external peer review, and whether it includes a review of the quality of specific government audits. Also provide a copy of any desk or field reviews of audits by Federal or State agencies within the last three years.

SDA participates in the AICPA peer review program which includes review of our quality control programs and certain engagements selected by the peer reviewer every three years. Our last review was performed for the year ended November 30, 2017. Due to the high volume of governmental entities SDA audits, at least one governmental audit client requiring a federal single audit is *always* selected for review. We have received a PASS (formerly called an unqualified opinion) on our quality review program since the firm's inception. See our most recent peer review report on the following pages. MSL's most recent peer review is also provided for your consideration.

SDA has not been subject to any desk or field reviews in the past three years.



INFANTE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

Members of:

American Institute of CPAs • Center for Audit Quality

Employee Benefit Plan Audit Quality Center

Government Audit Quality Center
Private Companies Practice Section

Tax Division

Florida Institute of CPAs

Harrison Executive Centre 1930 Harrison Street Suite 308 Hollywood, FL 33020 Telephone (954) 922-8866 Fax (954) 922-8884 www.infantecocpa.com

Report on the Firm's System of Quality Control

August 31, 2018

To the Partners of S. Davis & Associates, PA and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of S. Davis & Associates, PA (the firm) in effect for the year ended November 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of S. Davis & Associates, PA in effect for the year ended November 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies) or fail.* S. Davis & Associates, PA has received a peer review rating of *pass.*

Infante + Company

Infante & Company



8550 United Plaza Blvd., Ste. 1001 – Baton Rouge, LA 70809 225-922-4600 Phone – 225-922-4611 Fax – pncpa.com

A Professional Accounting Corporation

Report on the Firm's System of Quality Control

To the Partners of MSL, P.A. and the National Peer Review Committee

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act; audits of employee benefit plans, and an audit of a broker-dealer.

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

Opinion

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

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Baton Rouge, Louisiana January 7, 2021

OFFICE LOCATION

Provide the location of the firm's field office in Broward, Miami-Dade or Palm Beach Counties.

The primary locations of the firms' field offices from which the audit will be conducted are:

S. Davis & Associates, P.A. – Hollywood, Florida (the firm's headquarter office) MSL – Fort Lauderdale, Florida

AUDIT COMPLETION

Provide an affirmative statement assuring audit completion.

SDA affirms that the City's audit will be completed and delivered on-time, annually, barring extensions requested by the City. The firm has not resigned from or been terminated from any audit contracts in the firm's history. SDA and MSL have the resources and expertise necessary to ensure audit completion.

COMPLIANCE WITH AMERICANS WITH DISABILITIES ACT

Provide an affirmative statement indicating the firm is capable of creating a Comprehensive Annual Financial Report (CAFR) which complies with the provisions of the Americans with Disabilities Act (ADA).

SDA affirms that we are capable of creating and providing a CAFR which complies with the provisions of the ADA.

GFOA CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL Reporting

The City will submit its CAFR to the Government Finance Association of the United States and Canada (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide any special assistance deemed necessary to the City in order to meet the requirements of that program. The firm must indicate the percentage of municipal CAFRs performed during the last three years which have received the GFOA Certificate of Achievement for Excellence in Financial Reporting (applicable to the City audit only, not CRA).

All, 100%, of the municipal clients of SDA & MSL for which CAFR's were completed received the GFOA Certificate of Excellence in Financial Reporting during the last three (3) years.

FIRM QUALIFICATIONS AND EXPERIENCE

A. Provide a description of the firm. 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 office from which the staff assigned to the engagement will be based.

S. Davis & Associates, P.A. ("SDA"), incorporated in 1997, is a locally-headquartered, full service firm providing services to public and private sector clients that include, but are not limited to, entities required to be audited under Government Auditing Standards and the provisions of the Uniform Guidance.

Spanning over twenty (20) years of service to the South Florida community, SDA has offices in Hollywood, Miami, West Palm Beach and Tallahassee, Florida serving clients across the nation and abroad. We pride ourselves in completing successful governmental engagements and have done so since inception. Approximately eighty percent (80%) of the firm's professional services hours are incurred in services provided to governmental entities, providing successful and timely service to small, medium and large organizations. SDA provides a full range of public accounting and advisory services to its public and private sector clients.

SDA has a total staff complement of over forty (40) and, currently, has over twenty (20) governmental staff. As previously mentioned, your audit will be conducted from personnel based in our Hollywood office.

Our partner, MSL, is a Florida corporation that has been in continuous business for more than 45 years and has grown to be one of the largest regional independently owned and operated firms of certified public accountants in the state. The Firm and all of its CPAs are actively involved with the FICPA and AICPA, as well as the Private Companies Practice Section of the AICPA. Members of our Governmental Practice Group (GPG) are involved with the AICPA's Governmental Audit Quality Center (AICPA GAQC).

A unique characteristic about MSL is that over 80% of their clients are governmental or healthcare MSL has four offices throughout the state, including Fort Lauderdale, from which the audit will be conducted. MSL currently serves clients in more than 20 states and eight countries. MSL is a member of Moore North America, giving the team immediate access to the expertise of trusted member firms throughout the U.S.

MSL has a total staff compliment of almost one –hundred (100) with approximately thirty (30) governmental staff personnel.

B. The firm shall also provide information on the results of the most recent peer review, and whether it includes a review of the quality of specific government audits.

The most recent peer review reports of, both, SDA and MSL are included in a previous section of this proposal.

C. The firm shall also provide information on any federal or state desk reviews or field reviews of its audits during the past three (3) years.

SDA has not had any federal or state desk reviews or field reviews of its audits during the past three (3) years.

D. 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 the state regulatory bodies or professional organizations.

There has been no disciplinary action taken or pending against SDA or any of the professional staff during the past three (3) years.

E. The firm shall provide a summary of any litigation or proceeding whereby, during the past five 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 may result in the rejection of your proposal.

SDA has not been involved in any litigation regarding any manner related to its professional activities in the history of the firm and there is, currently, no pending litigation against the firm.

F. The firm shall provide a financial statement, annual report or other similar evidence of proposer's financial stability.

SDA is a privately held corporation and as such, financial information is not a matter of public information and, therefore, not shared. SDA will be happy to share confidential financial information for the City's review under the supervision of SDA personnel.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

A. 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 individuals 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.

The **engagement partner** has overall responsibilities for all work performed for a client and will be your primary point of contact. **Tanya I. Davis**, Partner at S. Davis & Associates, P.A., has extensive experience in serving governmental, not-for-profit, and other large, complex, computeroriented clients, with over thirty years of public accounting experience. Her project management skills and *previous experience on audit and other attest engagements with the City* will be invaluable on the City's audit. Tanya is a licensed CPA in Florida and has exceeded the governmental and total CPE hours required by Government Auditing Standards.

The **coordinating partner** is ensuring client service and serve as a liaison between our management team and City management as necessary. **Shaun M. Davis**, Managing Partner of S. Davis & Associates, P.A., will serve in this capacity. Shaun also has extensive experience in serving governmental entities and *has served as the engagement partner on previous non-audit attest engagements for the City and as coordinating partner between SDA as a subcontractor and the prime contractor on previous audit engagements.* Shaun has over thirty-five years of public accounting experience and, in addition to audits, has participated in numerous consulting projects that addressed internal controls and financial projections. Shaun is licensed to practice as a CPA in Florida and New York Florida and has exceeded the governmental and total CPE hours required by Government Auditing Standards.

The **quality review partner** is responsible for reviewing audit documentation and reporting for quality controls. **William Blend**, Shareholder at MSL, will serve in this capacity. Bill heads up MSL's Governmental Practice Group. He has over twenty-five years of public accounting, governmental, and not-for-profit experience and has provided services to numerous municipalities, counties, and other governmental entities. Bill is licensed to practice as a CPA in Florida and has exceeded the governmental and total CPE hours required by Government Auditing Standards.

The **engagement manager**, **Eddy Castaneda**, has significant experience in providing auditing services for governmental entities. Eddy has over thirteen years of public accounting experience, including performing external and internal audits, examinations, reviews, and compliance work for governmental and not-for-profit entities. He has performed audits and consulting services on over 30 governmental entities while at MSL. He will maintain continuous control over the engagement and serve as the liaison between key City personnel, the engagement partner and the engagement senior. Eddy will be heavily involved in the planning and wrap up phases of the audit and will provide supervisory and review services during fieldwork. He is a Florida-licensed CPA and has exceeded the governmental and total CPE hours required by Government Auditing Standards.

Claudia Estrada, audit manager at SDA, will serve as the **engagement manager** for the single audit. Claudia has significant experience in providing auditing services for governmental entities,

with a concentration on federal and state single audits. She will maintain continuous control over that phase of the engagement and work closely to coordinate the singe audit planning and testing with Eddy and Tanya. She is a CPA certified in Florida and Puerto Rico and has exceeded the governmental and total CPE hours required by *Government Auditing Standards*.

The **consulting manager**, **Annette Lewis**, is a senior manager with SDA. Annette has significant experience in providing auditing, consulting, accounting and tax services to the firm's clients. She will provide technical assistance as needed. Invaluable to this engagement will be the use of her expertise as a former finance director and her *experience on multiple City of Hollywood engagements*. Annette is licensed to practice public accounting in the State of Florida and has exceeded the governmental and total CPE hours required by *Government Auditing Standards*.

The **engagement senior** is responsible for the daily supervision of the audit fieldwork. **Joy Chambers-Nicholas,** senior at SDA and **Victoria Barnett**, senior at MSL, will be assigned in this capacity. Along with Tanya and Eddy, they will devote substantial attention to the planning and wrap up phase of the audit and, during scheduled fieldwork, will devote 100% of their time to the City. *Joy has worked on the audit of the City, in a subcontractor capacity as SDA staff, for the last five years.* Victoria is a licensed CPA in Florida and Joy is pending licensure. Both Joy and Victoria exceeded the governmental and total CPE hours required by Government Auditing Standards.

The **engagement staff** will perform the audit procedures at the direction of the engagement manager and senior. We strive to match the interests, abilities, and experience of our staff to each engagement. Staff assigned to our governmental industry engagements receives specific industry training to prepare them for their assignments.

Resumes of key personnel follow.





TANYA I. DAVIS, CPA S. Davis & Associates, P.A. Engagement Partner

Tanya is the partner in charge of attest services at S. Davis & Associates, P.A. and has over thirty years of public accounting experience. She was a former Audit Supervisor with Grant Thornton, LLP and experienced staff with PricewaterhouseCoopers. Tanya has attained pertinent audit and special services experience in the governmental industry, most requiring federal and/or state single audits.

Selected Current and Former Governmental Experience

- City of Hollywood
- City of Hollywood CRA's
- City of Lauderhill
- City of West Park
- City of North Miami
- Town of Pembroke Park
- City of Dania Beach
- City of Riviera Beach Community Redevelopment Agency
- City of Lauderhill Police and Firefighters Retirement System
- City of Miramar Pension Trust for General Employees
- City of Miramar Management Retirement Plan
- City of Miramar Police Officers' Retirement Plan and Trust

- South Florida Regional Planning Council
- Broward County Single Audit
- Broward County Housing Finance Authority
- Broward County Housing Authority
- Broward Performing Arts Center Authority
- Broward County Sheriff's Office
- Broward County Supervisor of Elections
- Miami-Dade County Public Schools
- School Board of Broward County
- Florida Atlantic Research & Development Authority
- Florida Atlantic University Research Corporation (Florida Atlantic University DSO)
- FAMU Boosters (Florida A&M University DSO)

Professional and Civic Affiliations

- Past Chairperson and Two-Term Board Member, State of Florida Board of Accountancy
- Past Member, National Association of State Boards of Accountancy (NASBA)
- Member, Government Finance Officers Association (GFOA)
- Member, Florida GFOA
- Member, South Florida Government Finance Officers and City Clerks Association
- Member, Florida Institute of Certified Public Accountants (FICPA)
- Lifetime Member and Past Regional Vice President, National Association of Black Accountants
- Vice Chair of Trustees and Audit & Compliance Committee Chair, Barry University
- Trustee and Audit Committee Member (former Treasurer and Audit Committee Chair), Art & Culture Center of Hollywood
- Budget, Finance & Audit Committee Member, Humane Society of Broward

Education and Licenses

Cum Laude Graduate of Barry University with a Bachelor of Science Degree in Accounting CPA licensed to practice in Florida Tanya has exceeded CPE hours required by Government Auditing Standards



SHAUN M. DAVIS, CPA S. Davis & Associates, P.A. Coordinating Partner

Shaun is the Managing Partner of S. Davis & Associates, P.A. and has over thirty-five years of public accounting experience, including serving in his former position as Audit Manager with Ernst & Young. Shaun has pertinent experience in audit, consulting and special services engagements in the governmental industry, most requiring federal and/or state single audits.

Selected Current and Former Governmental Experience

- City of Hollywood
- City of Lauderhill
- City of West Park
- City of North Miami
- City of Dania Beach
- City of Riviera Beach Community Redevelopment Agency
- South Florida Regional Planning Council
- Solid Waste Authority of Palm Beach County
- South Florida Water Management District
- Florida Atlantic Research & Development Authority
- Broward County Housing Finance Authority
- Broward County Housing Authority
- Broward Performing Arts Center Authority

- Broward County Single Audit
- Broward County Sheriff's Office
- Palm Beach School District
- School Board of Broward County
- Miami-Dade County Public Schools
- Broward County Single Audit
- Broward County Supervisor of Elections
- Broward County Property Appraiser
- Broward County Clerk of Courts
- State of Florida Agency for Workforce Innovation
- Florida A&M Foundation (Florida A&M University DSO)
- FAMU Boosters (Florida A&M University DSO)
- Children's Services Council

Professional and Civic Affiliations

- Past Chairman and Two-Term Board Member, State of Florida Board of Accountancy
- Member, South Florida Government Finance Officers and City Clerks Association
- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Florida Institute of Certified Public Accountants (FICPA)
- Lifetime Member, National Association of Black Accountants
- Member, National Black MBA Association
- Vice Chair of Trustees and Audit & Compliance Committee Chair, Florida Atlantic University
- Board of Governors Member, Florida State University School of Business
- Advisory Council Member, Florida State University School of Accounting
- Member, Broward Workshop
- Member and Audit Committee Chair, Orange Bowl Committee

Education and Licenses

Graduate of Florida State University with a Bachelor of Science degree in Accounting CPA licensed to practice in Florida and New York Shaun has exceeded CPE hours required by Government Auditing Standards

BILL BLEND, CPA, CFE MSL

Quality Review Partner

Bill has extensive experience in auditing the governmental financial operations of municipalities, counties, special districts, and authorities, with over twenty-five years of experience. He also provides consulting services in the areas of internal control assessments, litigation support, fraud remediation, and performance reviews. He has authored numerous CPE courses on governmental accounting and auditing. Bill was recently appointed as a member of the Florida Board of Accountancy.

Selected Current and Former Governmental Experience

- City of Pembroke Pines
- City of Coral Springs
- City of Davie
- City of Tampa
- City of Orlando
- City of Kissimmee
- City of Lake Helen
- City of Leesburg
- City of Maitland
- City of Mt. Dora

Professional and Civic Affiliations

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

Education and Licenses

B.S. Degree in Accounting, Long Island University Certified Public Accountant - Florida Certified Fraud Examiner Bill has exceeded CPE hours required by Government Auditing Standards

- City of New Smyrna Beach
- City of Oak Hill
- City of Palm beach Gardens
- City of Vero Beach
- City of Winter Park
- City of Stuart
- City of Daytona Beach
- Broward County
- School District of Broward County
- Miami-Dade Expressway Authority





EDDY CASTANEDA, CPA, CFE

Engagement Manager

MSL

Eddy has over thirteen years of extensive experience in planning and conducting operational and financial audits He has helped clients to achieve and maintain compliance with regulatory requirements and improve internal controls. Eddy serves on FGFOA's Technical Resources Committee. He is also a national speaker and has authored and taught several CPE courses throughout his career.

Selected Current and Former Governmental Experience

- City of Pembroke Pines
- City of Coral Springs
- City of Cocoa
- City of Cocoa Beach
- City of Palm Bay
- City of Kissimmee
- City of Leesburg
- City of Mt. Dora
- City of Sanford
- City of Winter Park
- City of Stuart
- City of Daytona Beach
- Citrus County
- Lake County
- Martin County
- Osceola County
- School District of Broward County
- Miami-Dade Expressway Authority
- Greater Orlando Aviation Authority
- Sanford Airport Authority

Professional and Civic Affiliations

- Florida Government Finance Officers Association (FGFOA)
- Florida Institute of Certified Public Accountants (FICPA)
- American Institute of Certified Public Accountants (AICPA)
- Association of Certified Fraud Examiners

Education and Licenses

B.S. Degree in Accounting, University of Central Florida Masters of Business Administration in Accounting, Baker College Certified Public Accountant – Florida Certified Fraud Examiner Eddy has exceeded CPE hours required by Government Auditing Standards



CLAUDIA ESTRADA, CPA S. Davis & Associates, P.A. Engagement Manager

Professional Experience

Claudia has over fifteen years of combined accounting and auditing experience. She has pertinent experience in the financial statement audits and single audits for governmental entities and not-for-profit organizations.

Selected Current and Former Governmental Experience

- South Florida Regional Planning Council
- City of Lauderhill
- City of West Park
- Town of Pembroke Park
- City of Miramar Pension Trust for General Employees
- City of Miramar Management Retirement Plan
- City of Miramar Police Officers' Retirement Plan and Trust
- City of West Miami
- Puerto Rico Department of Labor
- Puerto Rico Department of Education
- Environmental Protection Agency, Puerto Rico
- Clean Water Revolving Fund of Puerto Rico
- Drinking Water State Revolving Fund, Puerto Rico
- FEMA Puerto Rico
- Municipality of Caguas, Puerto Rico
- Puerto Rico Municipal Finance Agency

Professional and Civic Affiliations

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

Education and Licenses

Graduate of University of Puerto Rico - Cayey with a Bachelor of Business Administration in Accounting and Minor in Management

CPA licensed to practice in Florida and Puerto Rico

Claudia has exceeded CPE hours required by Government Auditing Standards



ANNETTE E. LEWIS, CPA, MBA Consulting Manager

Professional Experience

Annette has over thirty years of combined governmental and public accounting experience. She has held Director of Finance positions with governmental entities and, in her transition to public accounting, has gained significant experience in providing audit, accounting and consulting services for governmental clients.

Selected Current and Former Governmental Experience

- City of Hollywood
- City of West Park
- City of Weston
- City of Miramar
- City of North Miami
- City of South Bay
- City of Riviera Beach Community Redevelopment Agency
- South Florida Regional Planning Council
- Solid Waste Authority of Palm Beach County
- South Florida Water Management District
- State of Florida Agency for Workforce Innovation
- School Board of Broward County
- Miami-Dade County Public Schools
- Workforce One
- Children's Services Council
- Florida A&M University Foundation (Florida A&M University DSO)
- FAMU Boosters (Florida A&M University DSO)

Professional and Civic Affiliations

- Member, South Florida Government Finance Officers and City Clerks Association
- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Florida Institute of Certified Public Accountants (FICPA)
- Member, National Black MBA Association

Education and Licenses

Graduate of Boston College with a Bachelor of Science degree in Accounting and an MBA from Florida International University

CPA licensed to practice in Florida

Claudia has exceeded CPE hours required by Government Auditing Standards



JOY CHAMBERS-NICHOLAS

S. Davis & Associates, P.A. Engagement Senior

Professional Experience

Joy is an auditor at S. Davis & Associates, P.A. She began her career with Mair Russell, a corresponding firm of Grant Thornton, LLP and has over ten (10) years of combined public and private experience in accounting, taxation and auditing.

Selected Current and Former Governmental Experience

- City of Hollywood
- City of Deerfield Beach
- City of Pompano Beach
- City of West Park
- City of Miramar Pension Trust for General Employees
- City of Miramar Management Retirement Plan
- City of Miramar Police Officers' Retirement Plan and Trust
- City of Lauderhill Police and Firefighters Retirement System
- South Florida Regional Planning Council
- Miami-Dade Expressway Authority
- School Board of Broward County
- Florida Atlantic University Research Corporation (Florida Atlantic University DSO)

Professional and Civic Affiliations

- Member, South Florida Government Finance Officers and City Clerks Association
- Member, Florida Institute of Certified Public Accountants (FICPA)

Education and Licenses

Graduate of the University of the West Indies, Kingston, Jamaica, with a Bachelor's Degree in Accounting and Management

Joy has exceeded CPE hours required by Government Auditing Standards



VICTORIA BARNETT, CPA

MSL Engagement Senior

Victoria is a member of MSL's Governmental Practice Group and has eight years of public accounting experience, including experience performing audits and compliance work for governmental and not-for-profit entities.

Selected Current and Former Governmental Experience

- City of Altamonte
- City of Bradenton
- City of Cocoa
- City of Casselberry
- City of Palm Bay
- City of Fort Myers Beach
- City of Leesburg
- City of Lake Placid
- City of Indian Rocks Beach
- Citrus County
- Lake County
- Martin County
- Osceola County
- City of Bradenton CRA
- City of Bradenton Downtown CRA
- Metroplan Orlando

Professional and Civic Affiliations

- AICPA
- FICPA
- FGFOA
- Beta Alpha Psi Alumni
- Accounting and Finance Women's Alliance
- UCF Women's Symposium

Education and Licenses

B.S. Degree in Accounting, University of Central Florida M.S.A. Degree in Accounting, University of Central Florida Certified Public Accountant – Florida Victoria has exceeded CPE hours required by Government Auditing Standards

MICHAL GURGACZ, CISA, ACCA

MSL IT Risk Assurance Manager



Michal Gurgacz is a KPMG-trained auditor with over 13 years of IT, accounting, and finance experience. He performs IT assessments and security reviews on audit clients. Michal has spent his accounting and IT career providing assurance and consulting services to various clients, including Fortune 500 companies. He currently leads all risk assessment and information system audits at MSL.

Skills and Knowledge

- COBIT
- ISO 27001
- NIST Cybersecurity Framework
- US GAAP
- Sarbanes-Oxley Act
- Basel III
- Power BI and IDEA
- Visio, VBA, advanced Excel
- SQL, SAP and Oracle
- ADA: Evaluating Websites for Accessibility

Education and Certifications

CISA, Certified Information Systems Auditor ACCA, Association of Chartered Certified Accountants Advanced SOC for Service Organizations Certificate, AICPA M.A. in Financial Management – Nowy Sacz School of Business in Poland B.A. in Marketing and Management – Nowy Sacz School of Business in Poland

B. Identify and provide resumes for staff or consultants responsible for ensuring the CARF complies with the provisions of the ADA, including information on related continuing professional education.

Shaun M. Davis, Coordinating Partner will serve as the compliance officer and will work with our IT group to ensure the CAFR complies with the provisions of ADA.

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

Your team's engagement partner, quality review partner and managers will serve as technical resources for the City throughout the year. Please see resumes for team members' experience in conducting similar audits.

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

Please see the description of the proposed audit team, along, with resumes earlier in this proposal.

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

Staff quality will be maintained throughout the term of the agreement. Turnover of our staff is low, with the average tenure being over 10 years. It is the firm's policy to keep the key engagement team members intact for multi-year assignments. Although never anticipated, if a change of any personnel should become necessary, staff will be replaced by personnel having the same type and level of experience and the City will be notified for approval of the replacement.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES

SDA has provided continuous services for governmental entities since inception. The following are the five largest governmental engagements SDA has served on as the prime vendor. In addition, we have served on numerous governmental engagements including municipalities, counties, hospital districts and special districts as subcontractor. Select governmental experience can be seen on individual resumes.

NAME	Housing Finance Authority of Broward County*	
ADDRESS	110 NE 3 rd Street, #300, Fort Lauderdale, FL 33301	
CONTACT	Norman Howard, Manager	
TELEPHONE	954-357-4925	
FACSIMILE NUMBER	954-357-8221	
E-MAIL ADDRESS	nhoward@broward.org	
DATE	2014-2019	
ENGAGEMENT PARTNER(S)	Tanya I. Davis	
SCOPE OF WORK	Financial Statement Audit of Bond Programs	
TOTAL HOURS	700	
NAME	City of Lauderhill*	
ADDRESS	5581 W. Oakland Park Boulevard, Lauderhill FL 33313	
CONTACT	Kennie Hobbs, Assistant City Manager/Director of Finance and Support	
	Services	
TELEPHONE	954-730-3033	
FACSIMILE NUMBER	954-730-4227	
E-MAIL ADDRESS	khobbs@lauderhill-fl.gov	
DATE	2017 to current, 2011 to 2012	
ENGAGEMENT PARTNER(S)	Tanya I. Davis	
SCOPE OF WORK	Financial Statement Audit, Single Audit	
TOTAL HOURS	500	
I UTAL HOURS		
NAME	South Florida Regional Planning Council*	
NAME Address	<i>South Florida Regional Planning Council</i> * One Oakwood Boulevard, Suite 250, Hollywood, FL 33020	
NAME Address Contact	<i>South Florida Regional Planning Council</i> * One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director	
NAME Address Contact Telephone	<i>South Florida Regional Planning Council</i> * One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director 954-924-3653	
NAME Address Contact Telephone Facsimile Number	<i>South Florida Regional Planning Council</i> * One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director 954-924-3653 954-924-3654	
NAME ADDRESS Contact Telephone Facsimile Number E-Mail ADDRESS	South Florida Regional Planning Council* One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director 954-924-3653 954-924-3654 isabel@sfrpc.com	
NAME Address Contact Telephone Facsimile Number E-Mail address Date	South Florida Regional Planning Council* One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director 954-924-3653 954-924-3654 isabel@sfrpc.com 2016 to current, 2006 to 2010, 1996 to 2000	
NAME ADDRESS CONTACT TELEPHONE FACSIMILE NUMBER E-MAIL ADDRESS DATE ENGAGEMENT PARTNER(S)	South Florida Regional Planning Council* One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director 954-924-3653 954-924-3654 isabel@sfrpc.com 2016 to current, 2006 to 2010, 1996 to 2000 Tanya I. Davis, Shaun Davis	
NAME ADDRESS CONTACT TELEPHONE FACSIMILE NUMBER E-MAIL ADDRESS DATE ENGAGEMENT PARTNER(S) SCOPE OF WORK	South Florida Regional Planning Council* One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director 954-924-3653 954-924-3654 <u>isabel@sfrpc.com</u> 2016 to current, 2006 to 2010, 1996 to 2000 Tanya I. Davis, Shaun Davis Financial Statement Audit, Single Audit, Tax	
NAME ADDRESS CONTACT TELEPHONE FACSIMILE NUMBER E-MAIL ADDRESS DATE ENGAGEMENT PARTNER(S)	South Florida Regional Planning Council* One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director 954-924-3653 954-924-3654 isabel@sfrpc.com 2016 to current, 2006 to 2010, 1996 to 2000 Tanya I. Davis, Shaun Davis	
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NAME ADDRESS CONTACT TELEPHONE FACSIMILE NUMBER E-MAIL ADDRESS DATE ENGAGEMENT PARTNER(S) SCOPE OF WORK TOTAL HOURS	South Florida Regional Planning Council* One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director 954-924-3653 954-924-3654 <u>isabel@sfrpc.com</u> 2016 to current, 2006 to 2010, 1996 to 2000 Tanya I. Davis, Shaun Davis Financial Statement Audit, Single Audit, Tax 350 School Board of Broward County*	
NAME ADDRESS CONTACT TELEPHONE FACSIMILE NUMBER E-MAIL ADDRESS DATE ENGAGEMENT PARTNER(S) SCOPE OF WORK TOTAL HOURS	 South Florida Regional Planning Council* One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director 954-924-3653 954-924-3654 isabel@sfrpc.com 2016 to current, 2006 to 2010, 1996 to 2000 Tanya I. Davis, Shaun Davis Financial Statement Audit, Single Audit, Tax 350 School Board of Broward County* 600 SE Third Avenue, Fort Lauderdale, FL 33301 	
NAME ADDRESS CONTACT TELEPHONE FACSIMILE NUMBER E-MAIL ADDRESS DATE ENGAGEMENT PARTNER(S) SCOPE OF WORK TOTAL HOURS NAME ADDRESS	South Florida Regional Planning Council* One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director 954-924-3653 954-924-3654 <u>isabel@sfrpc.com</u> 2016 to current, 2006 to 2010, 1996 to 2000 Tanya I. Davis, Shaun Davis Financial Statement Audit, Single Audit, Tax 350 School Board of Broward County*	
NAME ADDRESS CONTACT TELEPHONE FACSIMILE NUMBER E-MAIL ADDRESS DATE ENGAGEMENT PARTNER(S) SCOPE OF WORK TOTAL HOURS NAME ADDRESS CONTACT	 South Florida Regional Planning Council* One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director 954-924-3653 954-924-3654 isabel@sfrpc.com 2016 to current, 2006 to 2010, 1996 to 2000 Tanya I. Davis, Shaun Davis Financial Statement Audit, Single Audit, Tax 350 School Board of Broward County* 600 SE Third Avenue, Fort Lauderdale, FL 33301 Robert Runcie, Superintendent 	
NAME ADDRESS CONTACT TELEPHONE FACSIMILE NUMBER E-MAIL ADDRESS DATE ENGAGEMENT PARTNER(S) SCOPE OF WORK TOTAL HOURS NAME ADDRESS CONTACT TELEPHONE	 South Florida Regional Planning Council* One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director 954-924-3653 954-924-3654 isabel@sfrpc.com 2016 to current, 2006 to 2010, 1996 to 2000 Tanya I. Davis, Shaun Davis Financial Statement Audit, Single Audit, Tax 350 School Board of Broward County* 600 SE Third Avenue, Fort Lauderdale, FL 33301 Robert Runcie, Superintendent 754-321-2600 	
NAME ADDRESS CONTACT TELEPHONE FACSIMILE NUMBER E-MAIL ADDRESS DATE ENGAGEMENT PARTNER(S) SCOPE OF WORK TOTAL HOURS NAME ADDRESS CONTACT TELEPHONE FACSIMILE NUMBER	 South Florida Regional Planning Council* One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director 954-924-3653 954-924-3654 isabel@sfrpc.com 2016 to current, 2006 to 2010, 1996 to 2000 Tanya I. Davis, Shaun Davis Financial Statement Audit, Single Audit, Tax 350 School Board of Broward County* 600 SE Third Avenue, Fort Lauderdale, FL 33301 Robert Runcie, Superintendent 754-321-2600 754-321-2701 	
NAME ADDRESS CONTACT TELEPHONE FACSIMILE NUMBER E-MAIL ADDRESS DATE ENGAGEMENT PARTNER(S) SCOPE OF WORK TOTAL HOURS NAME ADDRESS CONTACT TELEPHONE FACSIMILE NUMBER E-MAIL ADDRESS	South Florida Regional Planning Council* One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director 954-924-3653 954-924-3654 <u>isabel@sfrpc.com</u> 2016 to current, 2006 to 2010, 1996 to 2000 Tanya I. Davis, Shaun Davis Financial Statement Audit, Single Audit, Tax 350 School Board of Broward County* 600 SE Third Avenue, Fort Lauderdale, FL 33301 Robert Runcie, Superintendent 754-321-2600 754-321-2701 <u>r.r@browardschools.com</u> ; supt_runcie@browardschools.com	
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NAME ADDRESS CONTACT TELEPHONE FACSIMILE NUMBER E-MAIL ADDRESS DATE ENGAGEMENT PARTNER(S) SCOPE OF WORK TOTAL HOURS NAME ADDRESS CONTACT TELEPHONE FACSIMILE NUMBER E-MAIL ADDRESS DATE E-MAIL ADDRESS	South Florida Regional Planning Council* One Oakwood Boulevard, Suite 250, Hollywood, FL 33020 Isabel Cosio-Carballo, Executive Director 954-924-3653 954-924-3654 <u>isabel@sfrpc.com</u> 2016 to current, 2006 to 2010, 1996 to 2000 Tanya I. Davis, Shaun Davis Financial Statement Audit, Single Audit, Tax 350 School Board of Broward County* 600 SE Third Avenue, Fort Lauderdale, FL 33301 Robert Runcie, Superintendent 754-321-2600 754-321-2701 <u>r.r@browardschools.com</u> ; supt_runcie@browardschools.com 1997 to current Tanya I. Davis, Shaun M. Davis	

NAME
ADDRESS
CONTACT
TELEPHONE
FACSIMILE NUMBER
E-MAIL ADDRESS
DATE
ENGAGEMENT PARTNER(S)
SCOPE OF WORK
TOTAL HOURS

City of Miramar*

2300 Civic Center Place, Miramar, FL 33025 Kevin Adderley, Director of Financial Services 954-602-3049 954-602-3696 <u>keadderley@miramarfl.gov</u> 2017 to current, 2008 Shaun M. Davis, Tanya I. Davis Internal Audits, Retirement Plan Audits 80-200

* Recent audit engagement

Additional recent audit engagements include:

NAME Contact Telephone E-mail address	<i>City of West Park</i> W. Ajibola Balogun, City Manager 954-989-2688 abalogun@cityofwestpark.org	
E-MAIL ADDRESS	abalogun(a), cityotwestpark.org	
NAME	Town of Pembroke Park	
CONTACT	Harry Taubenfeld	
TELEPHONE	954-966-4600, ext 232	

MSL currently provides auditing services to:

• 20 Florida municipalities

E-MAIL ADDRESS

- 9 Florida school districts
- 6 Florida counties (which includes 3 public transit agencies)

htaubenfeld@ttpfl.gov

• 15 Special districts and authorities

MSL has also provided a variety of services to governmental entities related to risk assessment for internal controls, fraud litigation, efficiency and cost studies, and policy reviews and monitoring.

Below is a list of MSL's municipal clients for whom your engagement team members have provided auditing services during the last five years. All engagements were performed on time and within budget.

Client Name	Services Performed	Years of Audit
City of Altamonte Springs	Audit	2005 - Current
City of Apopka	Audit	2014 - 2019

Client Name	Services Performed	Years of Audit
City of Casselberry	Audit	2006 - Current
City of Cocoa	Audit	2018 - Current
City of Cocoa Beach	Audit	2005 - Current
City of Dunedin	Audit	2013 - Current
City of Ft. Lauderdale	Single Audit	2012 - 2015
City of Indian Rocks Beach	Audit	2006 - Current
City of Leesburg	Audit	2010 - Current
City of Orlando	Audit	2013 - Current
City of Palm Bay	Audit	2010 - 2013; 2018 - Current
City of Pembroke Pines	Commission	2010 - Current
City of Sanford	Audit	2008 - Current
City of Stuart	Audit	2016 - Current
City of Sunny Isles Beach	Audit	2016 - Current

SPECIFIC AUDIT APPROACH

Due to our team's extensive experience in financial statement and single audits of governmental entities, we understand and are well-equipped to perform the scope of work required by the City. Our audit will include substantive and analytic testing of key audit areas, and review of internal controls and compliance testing (including testing controls over the City's computer environment) and compliance testing in accordance with the Federal and State single audits, as applicable. We will assess, evaluate, analyze, test, interpret, summarize and present complex financial and business/operations related issues in a manner understandable to non-accountants/auditors. Our ability to examine and analyze evidence related to management assertions based on laws or policies and procedures established by the City, county, state and/or federal government results from this experience and training. These key skills allow us to look beyond the numbers to deal with the reality of the operation that is under investigation. We will employ our skills, which include sound professional judgement, detail-oriented discretion, skepticism, confidence and persistence, in order to complete the engagement. Our sense of curiosity and creativity also enables us to consider different alternatives, digging into and scrutinizing fine details while still seeing the big picture. Partners and managers are heavily involved in all phases of the audit.

Proposed Segmentation

Our risk-based audit will be conducted in four phases:

PHASE I Strategic Plan	 Gain an Understanding of the Operations and Internal Controls Develop the Overall Audit Plan Develop Audit Programs Information Technology Testing
 PHASE II Interim 	 Interim Work, including Tests of Controls and Specific Account Balances Test of Compliance with Laws, Rules, Regulations, Contracts and Grant Agreements
 PHASE III Final 	 Final-Year-End Work, including Substantive Testing of Account Balances and Evaluation of Results Federal and State Single Audit Testing and Evaluations of Results, as applicable
 PHASE IV Completion & Reporting 	 Review and Discuss Financial Statement Drafts Prepare Auditor's Reports Discuss Results of the Audits and Management Letters, if any Conduct Exit Conferences Review the Financial Reporting Package or Comprehensive Annual Financial Report ("CAFR") Present Audit Results

Phase I – Strategic Plan

Our engagement will be planned and carried out with sensitivity towards not overburdening the City's staff. We will commence immediately after notification of our selection as the City's auditors and will include the following procedures:

- Meet with the key City personnel to gain an understanding of accounting principles and procedures used, reporting requirements, budgeting, planning and closing schedules. We will agree on audit timelines and deliverables. City personnel will be provided with an agenda prior to this planning meeting;
- Review the predecessor auditor's reports and workpapers;
- Evaluate the internal control structure by conducting interviews with your personnel and by obtaining copies of organizational charts, budgets, employee manuals, and other relevant documentation;

- Evaluate computer/accounting system controls;
- Review applicable laws, regulations, contracts and grant agreements;
- Perform risk assessments;
- Develop detailed audit programs that allocate elements of the time budget to various audit areas, including determining audit samples, based on the results of risk assessments performed; and
- Plan the engagement to meet the City's deadline for issuance of the financial Comprehensive Annual Financial Report (CAFR).

During the preliminary and planning phase of the audit, SDA will assess whether the City is required to have a federal and/or state single audit completed based on the \$750,000 expenditure threshold requirement of the federal Uniform Guidance for single audits guidance and the state of Florida single audit guidance, if applicable. If these expenditure thresholds are met, SDA will review the sections of the prior year reporting package pertaining to the single audit, if any, complete risk assessment procedures of the federal major programs and/or state major projects and discuss potential federal major programs and/or state major projects with key personnel. Based on the risk assessment procedures completed and discussion with key personnel, we will determine the federal major programs and/or state major projects to be tested for compliance and ensure the expenditure amounts reconcile to the general ledger. Using the chosen grant agreements, OMB, Uniform Guidance, the State's matrix of compliance requirements, and the federal or state compliance supplement, we will test the compliance items deemed to have a direct and material effect on each federal major program and/or state major project as applicable. If the results of the testing yields potential findings and/or questioned costs, they will be discussed with management prior to the potential inclusion in the final audit reporting package. Management responses will be requested for all findings, questioned costs or comments to be included in the final report.

Phases II & III – Interim and Final

Our interim and year-end work will involve updating and completing our audit of the data used to test balances and compliance for the completion and rendering of our report. As a result of our inquiries during planning, the majority of the accounting and reporting problems (if any) will have been identified, the completion of the engagement will be efficient and we will be on course to issue and distribute the CAFR by the established deadlines.

We will perform the following procedures for all reporting units based on established risks:

- Analysis, confirmation, and tests of accounts;
- Analytical review of the revenue and expense accounts;
- Performance of substantive testing;
- Tests of controls and compliance including controls of the City's computer environment;
- Tests of compliance with applicable laws, regulations, contracts, and grant agreements;
- Test of compliance with federal and state requirements as it relates to major programs in accordance with the Uniform Guidance, and major projects in accordance with the Florida Single Audit Act, as applicable;

- Performance of such other procedures as will be required to render an opinion on the financial statements, notes to the financial statements, the and compliance matters, including the single audit(s), as applicable; and
- Review of our findings, comments and conclusions regarding financial operations, internal controls and compliance which may be pertinent to the Management Letter before issuance to the City.

Our approach will be based on a thorough, up-to-date understanding of the accounting and compliance issues and the operations thereof. The approach directly links governmental industry regulations, business environmental factors, analytical review results, and our internal control evaluation to specific accounts and transactions. We provide all staff with laptop computers that use up-to-date auditing software, including but not limited to EDP software, which enables them to audit client records in a timely and efficient manner.

We will utilize our consulting and information technology resources as deemed necessary in auditing your computer environment as it specifically relates to significant audit areas, to further enhance the timeliness and efficiency of your audit. Through the use of information technology tools, the audit team will assess risk related to your computer environment, and evaluate and test your pertinent computer systems, including physical controls. We will use recognized leading audit software tools to perform computer-assisted auditing techniques to clerically test and age data files, select audit samples, and test calculations as well as to stratify data and perform exception reporting.

As you can see, our procedures will be specifically designed, among other things, to:

- Evaluate the City's computer systems, which will take into consideration the impact of access controls, software controls and network/data control;
- Evaluate the City's revenue sources that shall consider all types of payments and deposits, authorization controls, necessary documentation of cash receipts controls and procedures for such transactions including segregation of duties and reconciliation controls;
- Evaluate internal controls, laws and regulations and computer security through discussions with management and review of supporting documentation and statutes;
- Develop comments with specific recommendations to improve operations, systems and procedures; and
- Audit the authorization and documentation of recorded transactions to gain audit satisfaction on the accuracy of financial information submitted to our firm by the City.

We will request the assistance of the City's personnel to prepare audit schedules and confirmations, follow up on confirmation requests, locate audit support documentation, provide supporting data requested, and inform us of any issues or concerns. A preliminary list of items requested will be provided to the City prior to interim work with a revised list to be provided as we gain a better understanding of the City.

Phase IV - Final

In the final phase of our audit, much of our time will be spent with finance department management to discuss financial reporting and the results of the audit. We will perform the following:

- Review and discussion of draft and final financial statements (including the MD&A, statistical information and the transmittal letter, as required), single audit(s), and applicable notes covered by the auditor's opinions;
- Review of auditor's comments and conclusions regarding internal controls;
- Review of management responses to findings in the single audit and in the State of Florida management letter, if any;
- Meet with commissioners, individually, to discuss the results of the audit;
- Issue the financial CAFR, meeting the City's deadline; and

Presentation of final CAFR to the Commission.

Level of Staff and Hours

From partner to staff, all personnel levels will be assigned to each segment of the audit. The engagement partner, manager and senior will, primarily, be responsible for interim work including preliminary review and planning, with assistance from staff. Senior and staff will spend 100% of their scheduled time performing interim and year end fieldwork. During this time, the engagement partner and the engagement manager will be on-site for supervision, review and technical assistance, as needed. The partners, engagement manager and senior will all be heavily involved in year-end reporting. As aforementioned, when not already on-site, partners' time can be arranged to participate in all meetings and conference calls deemed necessary to answer questions and resolve any issues that may arise during the performance of the audit.

Estimated hours by segment and staff category are as follows for the financial statement and the single audits:

STAFF CLASSIFICATION	Planning and Interim*	YEAR-END AND Reporting*
Partners	109	125
Managers/Seniors	128	138
Senior	220	234
Staff	338	508

* - Hours are expected to be higher in the initial engagement year.

Sample Size Methodology

Using information gained during the planning phase, we will plan risk-based financial and single audits and develop our audit programs. The financial statement audit will include tests of account balances, tests of significant and effective controls, and tests of applicable laws, regulations, contracts and agreements. Tests performed for the single audit are compliance in nature, and will follow federal and state guidelines.

Statistical methods will be used throughout the engagement and a random number generator will, typically, be employed to select individual sample items. Sample sizes for tests of account balances will be determined by our risk assessments, the dollar value of the total population, and the level of assurance desired. Sample sizes for tests of controls and compliance for both the financial statement audit and the single audit(s) will, typically, range from 25 to 40 items based on the results of risk assessments and the level of assurance desired.

Statistical sampling may be used to test certain significant audit areas.

EDP Software

We provide all staff with laptop computers that use up-to-date auditing software, including but not limited to EDP software, which enables them to audit client records in a timely and efficient manner. Word, Excel, IDEA, and Access will be used extensively to enhance the efficiency of our paperless audit. Staff will use this technology extensively to test the City's EDP controls as well as to perform tests of account balances and controls.

Analytical Procedures

Based on the results of the City's audited financial statements for fiscal year ended September 30, 2018, it is likely that analytical procedures may be performed on the following areas based on the results of risk assessments SDA will perform:

- Receivables and revenues charges for services, taxes and grant revenue;
- Capital assets accumulated depreciation/depreciation expense;
- Debt interest payable and interest expense;
- Cash receipts processes performed in accordance with City policies and procedures;
- Expenditures general government, public safety, public works, water and sewer, and parks and recreation;
- Investments investment income (gains & losses) and investment interest;
- Treasury processes performed in accordance with City policies and procedures;
- Budgetary Compliance processes performed in accordance with City policies and procedures; and
- Financial statements final conditions assessment on financial statements as a whole.

During interim, we will perform preliminary analytical review procedures, primarily comparing current and prior year account balances and will ask the City to provide explanations for significant variances. Also during the interim phase, we will make a better determination of the areas that

will, in fact, be subject to year-end analytical procedures. Final analytical review procedures will be performed at the end of fieldwork and will include the State of Florida financial conditions assessment.

Approach for Documentation of Internal Control Structure

In order to gain and document our understanding of internal control related to, both, the financial statement and the single audit(s), the following procedures will be performed, at a minimum:

- Review documents including, but not limited to, organizational charts, operations manuals, finance/accounting manuals and administrative procedures;
- Prepare questionnaires to elicit written responses to document internal control processes and/or forms prior to the conducting of staff interviews;
- Interview staff, including management, and other personnel involved in the operations of the City;
- Document unwritten procedures performed by personnel;
- Compare written and unwritten process and procedures; and
- Perform walk-throughs.

Approach for Laws, Regulations, Contracts and Grant Agreements

After meeting with key City personnel and performing procedures noted above, we will take additional steps to ensure that those federal, state and local laws and rules that are applicable to the scope will be included in testing procedures. We keep abreast of laws and regulations relating to municipalities. We will review applicable Florida Statutes, Rules of the Auditor General, Uniform Guidance, City ordinances and other documents, and rules of regulating and authoritative bodies to determine those rules, laws and regulations applicable to the City's audit testing.

Approach for Sample Sizes for Test of Compliance

We will determine the applicable laws, regulations, contracts, and grant agreements through discussions with key personnel, review of current year and prior year monitoring and financial reports, and any other relevant information that comes to our attention during the engagement, and review all that apply to the City. Using the information gained, we will design tests for the laws, regulations, contracts and grant agreements deemed material based on auditor judgement. These procedures/tests are compliance in nature and, as aforementioned, sample sizes will range from 25 to 40 items based on the results of risk assessments and the level of assurance desired.



IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

The SDA/MSL team will work *with* the City to resolve any issues that may arise. That said, SDA does not foresee any potential audit problems for this engagement; however, if problems occur during the course of the audit, we will immediately discuss it with finance management to properly vet and resolve the issue and, depending on the complexity or severity, also discuss it with the Executive Director, to come to a resolution. Immediate verbal notification will be given to the Finance Director, Executive Director and the Governing Board, as appropriate, for any fraud, suspected fraud and illegal acts which we become aware of. A written report will follow.

Rest assured that, while we are all affected by the COVID-19 pandemic, SDA has audit technology and audit strategies in place to complete the audit of fiscal year ended 2021 remotely, if necessary, and on time.

ADDITIONAL INFORMATION

S. Davis & Associates, P.A. – *Prime Contractor* Florida Corporation EIN #65-0719690

MSL – *Subcontractor* Florida Corporation EIN #59-3070669

SDA is certified by the Florida Unified Certification Program as a Disadvantaged Business Enterprise (DBE) and by Broward County's Office of Economic and Small Business Development as a County Business Enterprise (CBE).



OTHER REQUIREMENTS

Mailed Letter



OFFICE OF ECONOMIC AND SMALL BUSINESS DEVELOPMENT Governmental Center Annex 115 S. Andrews Avenue, Room A680 • Fort Lauderdale, Florida 33301 • 954-357-6400 • FAX 954-357-5674

July 9, 2019

Mr. Shaun Davis **S. DAVIS & ASSOCIATES, P.A.** 2521 Hollywood Blvd. Hollywood, Florida 33020

Dear Mr. Davis:

The Broward County Office of Economic and Small Business Development (OESBD) is pleased to announce that your firm's **County Business Enterprise (CBE)** certification has been renewed.

Your firm's certification is continuing from your anniversary date but is contingent upon the firm verifying its eligibility annually through this office. You will be notified in advance of your obligation to continue eligibility in a timely fashion. However, the responsibility to ensure continued certification is yours. Failure to document your firm's continued eligibility for the CBE program within **thirty (30) days** from your anniversary may result in the expiration of your firm's certification. Should you continue to be interested in certification after it has expired, you will need to submit a new application, and all required supporting documentation for review.

To review current Broward County Government bid opportunities, visit: <u>www.broward.org/Purchasing</u> and click on "Current Solicitations and Results." Also, from this website, you can log into your firm's profile in BidSync to ensure you have added all appropriate classification codes. Bid opportunities over \$3,500 will be advertised to vendors via <u>e-mail</u> and according to classification codes, so please ensure that both the Purchasing Division <u>and</u> OESBD are apprised of your current e-mail address.

Your primary certification group is: Licensed Professional Services. This is also how your listing in our directory will read. You may access your firm's listing by visiting the Office of Economic and Small Business Development Directory, located on the internet at: www.broward.org/EconDev and click on "Certified Firm Directories."

Your firm may compete for, and perform work on Broward County projects in the following areas:

NAICS CODE: 541211, 541219, 541611, 541612, 541618

We look forward to working with you to achieve greater opportunities for your business through county procurement.

Sincerely,

SILL

Sandy-Michael McDonald, Director Office of Economic and Small Business Development

Cert Agency: BC-CBE ANNIVERSARY DATE: MAY 18th

> Broward County Board of County Commissioners Mark D. Bogen • Lamar P. Fisher • Beam Furr Steve Geller • Dale V.C. Holness • Nan H. Rich • Tim Ryan • Barbara Sharief • Michael Udine www.broward.org/econdev

We strive to keep our fees at a reasonable level consistent with the highest professional standards. We will use audit sampling and the Authority's personnel as a resource, with sensitivity towards not overburdening, in an effort to curtail costs. In light of the structure of SDA and because we understand how the national, state and local declining economies have impacted all governmental entities, our proposed audit engagement fees will be discounted. Please see our sealed dollar cost bid.



AUDIT TIME SCHEDULE

The following table charts a proposed course for a successful and efficient audit that enables us to meet your needs and make your deadline.

Procedure	Aug	Sept	Dec	Jan	Feb	Mar
Entrance Conference						
Planning						
Systems Evaluation						
Understanding and Testing Internal Control						
Detailed Audit Plan						
Progress Conferences						
Interim Substantive Testing						
Circulation of Confirmations						
List of Required Schedules Presented to the City						
Year End Entrance Conference						
Year End Substantive Testing						
Exit Conference						
Review of Financial Statements, Supporting Schedules, and Management Letter						
<i>Review of Draft CAFR, with the Finance Director and City Manager</i>						
Deliver Final CAFR to Finance						
<i>Review of CAFR with the Mayor and Commission, individually</i>						
Presentation of Final CAFR to the Mayor and Commission						

Your audit team maintains the ability to begin work with minimum notice and commits to delivery timely reports in March of year.

ACKNOWLEDGEMENT AND SIGNATURE PAGE

ACKNOWLEDGMENT AND SIGNATURE PAGE

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

Legal Company Name (include d/b/a if applicable); Davis & Associates, P. A. Federal Tax Identification Number: 65-0719690

If Corporation - Date Incorporated/Organized: 01/09/1997

State Incorporated/Organized: Florida

Company Operating Address: 2521 Hollywood Boulvevard

City Hollywood State Florida Zip Code 33020

Remittance Address (if different from ordering address):

City _____ State ____ Zip Code ____

Company Contact Person: Tanya I. Davis Email Address: tdavis@sdaviscpa.com

Phone Number (include area code): (954) 927-5900 Fax Number (include area code): (954) 927-5927

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

Janya J. Davis

04/21/2021

Date

Bidder/Proposer's Authorized Representative's Signature:

Type or Print Name: Tanya I. Davis

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.

HOLD HARMLESS AND INDEMNITY CLAUSE

HOLD HARMLESS AND INDEMNITY CLAUSE

(Company Name and Authorized Representative's Name)

S. Davis & Associates, P.A _____, the contractor, shall indemnify, defend and hold harmless the City of Hollywood/Hollywood CRA, 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.

Tania J. Davis

Tanya I. Davis PRINTED NAME

S.	Davis	& Associates, P. A	
co	MPANY	OF NAME	

04/21/2021 DATE

Failure to sign or changes to this page may render your proposal non-responsive.

NON-COLLUSION AFFIDAVIT

NON-COLLUSION AFFIDAVIT

STATE OF: Florida

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

- (1) He/she is <u>Tanya I. Davis</u> of <u>S. Davis & Associates, P. A.</u>, the Proposer that has submitted the attached Proposal.
- (2) He/she has been fully informed regarding the preparation and contents of the attached Proposal and of all pertinent circumstances regarding such Proposal;
- (3) Such Proposal is genuine and is not a collusion or sham Proposal;
- (4) Neither the said Proposer 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 Proposer, firm or person to submit a collusive or sham Proposal in connection with the contractor for which the attached Proposal 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 Proposer, firm or person to fix the price or prices, profit or cost element of the Proposal price or the Proposal price of any other Proposer, 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 Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Proposer or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

(SIGNED) Janya J. Davis Partner Title

Failure to sign or changes to this page may render your proposal non-responsive.

SWORN STATEMENT PURSUANT TO SECTION 287.133 (3) (A) FLORIDA STATUTES

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				
	by Tanya I.	Davis	for S	S. Davis & Associates,	P.A.	(Print
	individual's	name and title)	(Print name of e	ntity submitting sworn	statement) whose	e business
	address is	2521 Hollywood E	Boulevard, Hollywoo	d, FL 33020		
and	d if applicable	its Federal Empl	oyer Identification I	Number (FEIN) is 65-	0719690 If the e	ntity has no FE

and if applicable its Federal Employer Identification Number (FEIN) is <u>65-0719690</u>. 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), <u>Florida Statues</u>, 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), <u>Florida Statutes</u>, 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), <u>Florida Statues</u>, 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 swom statement. (Please indicate which statement applies.)

tid 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,

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.

		Janya (Sign	1. Daves ature)
Sworn to and subscribed before me this	21st day of April		, 20 <u>21</u> .
Personally known_Tanya I. Davis			-
Or produced identification	Notary P	ublic-State of Florida	(
my	commission expires July	24, 2021	
(Type of identification)	Cristi	na Maria Salazar Mora	
commissioned public) Cristina Maria & Comm. # Gi Expires: July Bonded Thru	G 358364 / 24, 2023	(Printed,	typed or stamped name of notary

Failure to sign or changes to this page may render your proposal non-responsive.

CERTIFICATIONS REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

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:

S. Davis & associates, P.A.

2521 Hollywood Boulevard

Hollywood, FL 33020

Application Number and/or Project Name:

Bid # RFP-4667-21-SS- Financial Auditing

Applicant IRS/Vendor Number: 65-0719690

Type/Print Name and Title of Authorized Representative:

Tanya I. Davis, Partner

Signature: Janya J. Davis Date: 04/21/2021

Failure to sign or changes to this page may render your proposal non-responsive.

DRUG-FREE WORKPLACE PROGRAM

DRUG-FREE WORKPLACE PROGRAM

IDENTICAL TIE PROPOSALS - 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 proposals 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.
- 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.
- 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.
- 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.
- 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.

Janya J. Davis

VENDOR'S SIGNATURE

Tanya I. Davis

PRINTED NAME

S. Davis & associates, P.A.

NAME OF COMPANY

SOLICITATION, GIVING, AND ACCEPTANCE OF GIFTS POLICY

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/Hollywood CRA 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/CRA does business.

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

leal property or its use,
angible or intangible personal property, or its use,
preferential rate or terms on a debt, loan, goods, or services,
orgiveness of indebtedness,
ransportation, lodging, or parking,
ood or beverage,
lembership dues,
ntrance fees, admission fees, or tickets to events, performances, or facilities,
lants, flowers or floral arrangements
ervices provided by persons pursuant to a professional license or certificate.
ther personal services for which a fee is normally charged by the person providing the services.
ny 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.

Tanja J. Daves

SIGNATURE

Tanya I. Davis PRINTED NAME

S. Davis & Associates, P.A. NAME OF COMPANY

TITLE

Failure to sign this page may render your proposal non-responsive.

Partner

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: S. Davis & Associates, P.A.

Firm giving Reference: City of Lauderhill

Address: 5581 W. Oakland Park Boulevard, Lauderhill, FL 33313

Phone: 954-730-3033

Fax: 954-730-4227

Email: _khobbs@laudherill-fl.gov

- Q: What was the dollar value of the contract? A:\$53,500 annually
- Have there been any change orders, and if so, how many? A:No
- Q: Did they perform on a timely basis as required by the agreement?A:Yes
- Q: Was the project manager easy to get in contact with? A:Yes
- Q: Would you use them again? A:Yes
- Q: Is there anything else we should know that we have not asked? A:Staff was professional, courteous and met deadlines

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: Kennie Hobbs, Jr. Title Deputy City Manager/Finance Director _____ Date: <u>4/20/1</u> Signature

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: S. Davis & Associates, P.A. Firm giving Reference: City of West Park Address: 1965 S. State Road 7, West Park, FL 33023 Phone: 954-989-2688 Fax: 954-989-2684 Email: abalogun@cityofwestpark.org 1. Q: What was the dollar value of the contract? A: \$137,900.00 for 5 years 2. 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: Yes, they performed the service on time as required by the agreement 4. Q: Was the project manager easy to get in contact with? A: Yes, the project manager was very easy to get in contact with. 5. Q: Would you use them again? A: Yes, we will certainly use the firm again. Q: Overall, what would you rate their performance? (Scale from 1-5) 6. 25 Excellent 4 Good 3 Fair 2 Poor I Unacceptable 7. Q: Is there anything else we should know that we have not asked? A: I have found the staff, senior staff, and partners to be well qualified, professional, experienced and of the highest integrity. They consistently produce a quality product and are efficient in meeting the deadlines imposed by our organization and have been extremely instrumental in helping us to improve our internal controls based on pertinent and useful management letter comments.

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:	W. Ajibola Balogun	Title	City N	lanag	jer
Signature:_	wABatog	Date:	04	19	2021

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: S. Davis & Associates, P.A.

Firm giving Reference: South Florida Regional Planning Council

Address: One Oakwood Boulevard, Suite 250, Hollywood, FL 33020

Phone: 954-924-3653

Fax: 954-924-3654

Email: isabelc@sfrpc.com

- Q: What was the dollar value of the contract? A: \$187,500 (\$37,500 per year for five years.)
- Have there been any change orders, and if so, how many? A: No
- Q: Did they perform on a timely basis as required by the agreement?A: Yes
- Q: Was the project manager easy to get in contact with? A: Yes
- Q: Would you use them again?
 A: Yes
- 6. Q: Overall, what would you rate their performance? (Scale from 1-5)

 A: 5 ⊠ EXCELLENT □
 □
 □ 2 Poor
 □ 1 Unacceptable
- Q: Is there anything else we should know that we have not asked?
 A: I rank their work as excellent based on the last four years. They will be conducting our Audit this year as

well.

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: Isabel Cosio Carballo

Title Executive Director

Signature: Asabel Cosio Carballo

Date: April 20, 2021

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: <u>S. Davis & Associates, P.A.</u>
Final to But and Bernhroke Bark
Firm giving Reference: Town of Pembroke Park
Address: 3150 SW 52 Avenue, Pembroke Park, FL 33023
Phone:954-966-4600, ext. 232
Fax:954-961-4760
Email: htaubenfeld@tppfl.gov
1. Q: What was the dollar value of the contract?
A: 3 Years - \$123,600
2. Have there been any change orders, and if so, how many?
A:1 - Additional audit work not incuded in initial scope of work was needed
 Q: Did they perform on a timely basis as required by the agreement?A: Yes. The firm performed the audit on a timely basis.
 Q: Was the project manager easy to get in contact with? A:All staff were responsive and easy to get in touch with.
 Q: Would you use them again? A: Absolutely. The firm has fulfilled all the requirements of the agreement.
6. Q: Overall, what would you rate their performance? (Scale from 1-5) A: Secollent 4 Good 3 Fair 2 Poor 1 Unacceptable
 Q: Is there anything else we should know that we have not asked? A:
The undersigned does hereby certify that the foregoing and subsequent statements are true and correct and are madindependently, free from vendor interference/collusion.
Name: Harry Taubenfeld Title Finance Director

Name: Harry Taubenfeld	
	Date: 4.21-21
.01	

Reference Questionnaires

REFERENCE QUESTIONNAIRE

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: MSL, P.A.
Firm giving Reference: City of Winter Park
Address: 401 South Park Avenue, Winter Park, FL 32789
Phone: (407) 599-3381
Fax: (407) 691-6732
Email: whamil@cityofwinterpark.org
1. Q: What was the dollar value of the contract?
^{A:} \$62,000 annually, three year contract
2. Have there been any change orders, and if so, how many?
^{A:} No
3. Q: Did they perform on a timely basis as required by the agreement?
A: Yes
 Q: Was the project manager easy to get in contact with?
^{A:} Yes
5. Q: Would you use them again?
 Yes Q: Overall, what would you rate their performance? (Scale from 1-5)
A: D Excellent 4 Good 3 Fair 2 Poor 1 Unacceptable
7. Q: Is there anything else we should know that we have not asked?
A: MSL staff have always been competent and responsive to completing the annual audit as well as providing reporting guidance when requested.
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: Wes Hamil
Signature: Wes Hamil Digitally signed by Wes Hamil Date: 2021.04.13 13:12:34 -04'00' Date: 4/13/21

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 o
your submission.

Giving reference for: MSL, P.A.
Firm giving Reference: City of Orlando
Address: 400 S. Orange Avenue,4th Floor, Orlando, FL 32801
Phone: 407.246.2165
Fax: 407.246.2707
_{Email:} jose.fernandez@orlando.gov
 Q: What was the dollar value of the contract? A: \$192,700
 Have there been any change orders, and if so, how many? A: There haven't been any change orders.
 Q: Did they perform on a timely basis as required by the agreement? A: MSL consistently performed on a timely basis, on or before the requirements.
 Q: Was the project manager easy to get in contact with? A: Joel, Alan, and the entire MSL team are extremely accessible.
5. Q: Would you use them again?
^{A:} Absolutely. We are extremely satisfied with the services.
6. Q: Overall, what would you rate their performance? (Scale from 1-5) A: ☑5 Excellent □4 Good □3 Fair □2 Poor □1 Unacceptable
 Q: Is there anything else we should know that we have not asked? A: MSL has consistently demonstrated professionalism, integrity and are committed to ensuring we meet our deadlines.
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 M. Fernandez
Signature:

REFERENCE QUESTIONNAIRE

It is the responsibility of the contractor/vendor to provide a minir	mum 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: MSL, P.A.
Firm giving Reference: Broward County Public Schools
Address: 600 SE Third Avenue, Fort Lauderdale, FL 33301
Phone: 754-321-2276
Fax: 754-321-2289
_{Email:} erum.motiwala@browardschools.com
1. Q: What was the dollar value of the contract?
^{A:} \$250,000 annually
2. Have there been any change orders, and if so, how many?
^{A:} N/A
 Q: Did they perform on a timely basis as required by the agreement? A: Yes
 Q: Was the project manager easy to get in contact with? A: Yes
5. Q: Would you use them again?
A: Yes
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
A: ✓5 Excellent ↓ Good 3 Fair 2 Poor 1 Unacceptable
 Q: Is there anything else we should know that we have not asked? A: MSL has provided an exceptional service to Broward County Public Schools. They have completed the avoit timey and thoroughly. MSL staff is a pleasure to work with and we would recommend their services to other entities.
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: Erum Motiwala Title Director, Accounting and Financial Reporting
Signature: Eum Motivala Date: 4/13/2021

Name of Firm

S. Davis and Associates, P.A. 2521 Hollywood Boulevard Hollywood, Florida 33021 Phone: 954-927-5900 Fax: 954-927-5927

I, Tanya I. Davis, certify that I am entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract.

Janya J. Davis

S. Davis & Associates, P.A. Sealed Dollar Cost Bid Proposal

EXHIBIT A – PART I SEALED DOLLAR COST BID

FINANCIAL AUDITING SERVICES FOR FISCAL YEARS ENDED SEPTEMBER 30, 2021 – 2023

Price for Fiscal Year 2021 (per attached Part 2)	\$ \$209,980
Price for Fiscal Year 2022 (per attached Part 2)	\$ \$209,980
Price for Fiscal Year 2023 (per attached Part 2)	\$ \$209,980
Grand Total Price for Financial Auditing Services (3 Years)	\$ \$629,940

The cost of the Hollywood CRA audit will be \$4,000 per year, bundled with the audit of the City, but may be negotiated. The cost of the Hollywood CRA audit without the audit of the City, will be \$10,000 per year.

EXHIBIT A - PART 2 SEALED DOLLAR COST BID

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	234	\$221	\$197	\$46,098
Managers	266	\$175	\$156	\$41,496
Supervisory Staff	454	\$126	\$100	\$45,400
Other (Specify) Staff	846	\$102	\$ 91	\$76,986
Subtotal	1,800			\$209,980
Other Expenses: (Specify below)				

TOTAL PRICE FOR FISCAL YEAR

<u>\$_____</u>

Note: The rate quoted should <u>not</u> be presented as a general percentage of the standard hourly rate or as a gross deduction from the total price.

Other Expenses Detail