

Work with a firm who understands
complex governments

PROPOSAL TO PROVIDE FINANCIAL AUDITING SERVICES

**City of Hollywood, Florida and
Hollywood Community Redevelopment Agency
RFP No. 4667-21-SS**

April 22, 2021

RSM US LLP
100 NE 3 Avenue, Suite 300
Fort Lauderdale, FL 33312

954 462 6300

Bob Feldmann, Partner
Brett Friedman, Partner

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April 22, 2021



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

RSM US LLP

1555 Palm Beach Lakes Blvd., Suite 700
West Palm Beach, FL 33401
O 561 697 1785
F 561 697 8055
www.rsmus.com

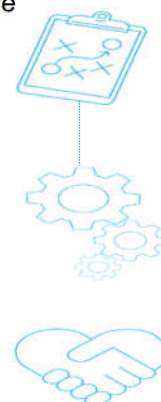
RE: RFP No. 4667-21-SS – Financial Auditing Services

Dear members of the selection committee:

RSM US LLP (RSM) and our M/WBE firm, Anthony Brunson, P.A. (ABPA), truly appreciate the opportunity to provide professional auditing services to the City of Hollywood, Florida and the City of Hollywood Community Redevelopment Agency (collectively the City). We believe we can offer the City a combination of highly experienced personnel who have extensive experience working with South Florida municipalities, with a unique approach to serving you. With that in mind, we have produced a proposal that highlights why we feel we are best qualified to serve the City.

Deep understanding of governments. RSM has been serving governments for more than 90 years, and has one of the largest practices serving governments in South Florida. Having served as auditors for governments throughout the state of Florida, and the tri-county area of Broward, Dade and Palm Beach counties for the past 20 years, we have a thorough knowledge and understanding of the operations and challenges cities like yours face. **Additionally, we served as the auditors for the City of Hollywood from 2009 through 2015. This knowledge will let us hit the ground running and provide a smooth transition as your auditors without a learning curve.** The best measure of our ability to serve the City is our past performance serving you and other neighboring cities—RSM has been energetic and responsive to our clients' needs in these uncertain times, demonstrated our experience and expertise, and delivered whenever called upon, and are confident that our clients can attest to our past performance. A representative sample of some of the clients we serve or have served in South Florida is as follows:

• Bal Harbour Village	• City of Hollywood	• Broward County
• City of Aventura	• City of Miami	• Miami-Dade County
• City of Coconut Creek	• City of Miami Beach	• Miami-Dade County School Board
• City of Cooper City	• City of North Miami	• Palm Beach County
• City of Coral Gables	• City of North	• Broward County School Board
• City of Coral Springs	Lauderdale	• School District of Palm Beach
• City of Deerfield Beach	• City of Tamarac	County
• City of Hallandale Beach	• City of West Palm	• South FL Water Management
	Beach	District



It's about Quality. There has never been a time where there's a greater need for audit quality and the need to protect the public interest than right now. There are several significant new accounting standards required to be implemented over the next five years such as *GASB 87, Leases, and GASB 84, Fiduciary Activities*, as well as potentially significant proposed changes to the concepts of *Revenue and Expense Recognition* and to the *Financial Reporting Model* itself. As a national firm, we have representatives on the standard setting bodies and the AICPA State and Local Government Expert panel that can provide unique insights and technical assistance that goes beyond just reading the standards. These resources, coupled with our strong local experienced personnel, can have a significant impact assisting the City navigate through these important changes.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

A value-added holistic approach. We provide more than just an audit and try to look beyond the numbers to identify insights that add value to your organization. As a national firm, the City will once again be served by a multi-disciplinary engagement team that will include an actuary, IT risk and cybersecurity specialists, a construction cost recovery specialist, and tax specialists who are well versed in municipal tax matters. These specialists will add value that goes beyond the typical audit relationship and beyond what other firms can offer. As your auditors, we will also provide the following value-added services to the City:

- RSM's security, privacy and risk professionals can perform high-level cyber security penetration testing on the City's IT systems to demonstrate how a malicious actor can breach the City, helping you to prevent such an occurrence. Penetration tests offer close to real-life examples of how an attacker can target your organization. We know from our experience that the vast majority of cyber-attacks occur within mid-size organizations like the City.
- RSM's construction costs recovery specialist can perform a high-level review of construction costs for your major capital projects, in order to identify potential areas of contractor overbilling.
- We can provide the City with insights and planning strategies to mitigate the impacts of the Coronavirus pandemic, to include — cash flow and capital concerns, business continuity, available stimulus package funding (CARES Act, Paycheck Protection Programs, Lending Program, Alternative Fuel Tax Credits, etc.), changing financial reporting regulations and tax compliance matters. In response to this economic crisis, RSM has created a Coronavirus resource center that can be accessed by clicking the following link: [RSM Resource Center](#). Through the resource center, clients have access to webcasts, newsletters and articles providing economic insights and guidance for operating in this rapidly changing environment. We have provided advice such as tax reporting 1099 filing requirements.
- RSM will provide your professional staff with a minimum of 8 hours of continuing professional education annually, at no charge, for the life of our professional services contract delivered virtually during the pandemic and live when it is safe to do so again in South Florida.

In closing. There are lesser-priced firms you can choose to conduct the external audit of the City. But if you combine our expertise, quality, and holistic approach to serving you, which is unlike any of our competitors, you won't find another firm that brings the type of value we bring to the City. We built our practice on that value and promise to again make a difference to the City if you give us that opportunity. Please feel free to contact either Brett Friedman at 954 356 5721 (brett.friedman@rsmus.com) or Bob Feldmann at 305 569 7954 (bob.feldmann@rsmus.com) should you have any questions or need any additional information. Both can be reached at our Fort Lauderdale office at 100 NE 3 Avenue, Suite 300. We look forward to your favorable consideration.

Respectfully,



Bob Feldmann, Partner



Brett Friedman, Partner

RSM's PUBLIC SECTOR SERVES COUNTIES

Broward
Hillsborough
Miami-Dade
Palm Beach



CITIES

Miami
Miami Beach
Coral Gables
Coral Springs



AIRPORTS

Fort Lauderdale
Jacksonville
Palm Beach
Tampa



PORT AUTHORITIES

Canaveral
Everglades
Jacksonville
Miami



SCHOOL BOARDS

Miami-Dade
Broward
Palm Beach
Brevard





MANDATORY ELEMENTS

1. 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.*

RSM

RSM has established policies and procedures designed to provide reasonable assurance that personnel comply with independence, integrity, objectivity and other relevant ethical requirements. These requirements include regulations, interpretations and rules of the American Institute of Certified Public Accountants (AICPA), SEC, Public Company Accounting Oversight Board, U.S. Government Accountability Office, U.S. Department of Labor, state CPA societies, state boards of accountancy and other applicable regulators. All partners and other professionals are expected to adhere to all applicable provisions of the AICPA Code of Professional Conduct, as well as applicable ethics requirements of the PCAOB and the state boards of accountancy.

RSM is not currently aware of any existing relationships between our firm and the City, the Community Redevelopment Agency (CRA), or employees of your organization that would impair our independence or objectivity.

ABPA

ABPA and its employees have not provided any services to the City or the CRA, nor have they served any entities, that would impair their independence and objectivity.

- 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.*

Neither RSM, ABPA, or any of their firms' employees have had any professional relationships with the City or CRA for the past five (5) years.

2. Conflict of interest

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

To the best of our knowledge, neither RSM, ABPA, or the employees of either firm have any potential conflict of interest due to any other clients, contracts, or property interest for the City. Please see the Appendix for a notarized statement certifying no conflict of interest.



3. Licensed to practice in Florida

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

RSM, ABPA, and their individually licensed certified public accountants, are regulated by a number of state and federal requirements. All partners and managers in both firms are CPAs. All CPAs must be licensed in the state in which their office is located. Our licensing department helps ensure that our firm and its individual employees are in compliance with the licensing requirements in the states where active firm and individual licenses are held. All key personnel are either properly licensed Florida Certified Public Accountants or are properly licensed in other states and eligible to practice in the state of Florida. Audit support specialists are properly licensed in their areas of expertise.

4. Adhere to all RFP instructions

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

Our proposal has responded to all required elements outlined in the RFP. All required forms are included in the Appendix to this proposal.

5. 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.

RSM

Our firm is subject to the triennial peer review requirements of the American Institute of Certified Public Accountants (AICPA). As specifically required by the standards for such reviews and our membership in the AICPA Governmental Audit Quality Center (GAQC), a representative sample of the approximately 1,000 audits that are performed annually in accordance with Government Auditing Standards, including approximately 600 single audits, were selected for review.

The peer review focuses on the firm's non-SEC audit practice and is conducted by another licensed CPA firm. RSM US LLP's system of quality control for the accounting and auditing practice applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2019, was subject to peer review by the firm of BKD, LLP. Under the peer review standards, firms can receive a rating of pass, pass with deficiency(ies), or fail. RSM US LLP received a peer review rating of pass.

Please see the following page for a copy of our most recent external quality control review report for the fiscal year ended April 30, 2019.



Report on the Firm's System of Quality Control

To the Partners of RSM US LLP and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of RSM US LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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 RSM US LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2019, 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*. RSM US LLP has received a peer review rating of *pass*.

BKD, LLP

BKD, LLP

December 5, 2019



ABPA

ABPA is subject to the triennial per review requirements of the American Institute of Certified Public Accountants (AICPA) as specifically required by the standards for such reviews and their membership in the AICPA Governmental Audit Quality Center (GAQC).

The following peer review was conducted by Watson Rice, a licensed CPA firm, for the year ended December 31, 2018. ABPA received a peer review rating of *pass*.



Report on the Firm's System of Quality Control

To the Shareholders of Anthony Brunson, PA and to the Peer Review Acceptance Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Anthony Brunson, PA (the firm) in effect for the year ended December 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards* and compliance audits under the Single Audit Act.

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.

Watson Rice is a registered trade mark of BCA Watson Rice LLP
An independently-owned member of the RSM US Alliance



6. Office location

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

RSM has the following local office locations:

Fort Lauderdale	Miami	West Palm Beach
100 NE 3 Avenue, Suite 300 Ft Lauderdale, FL 33301	801 Brickell Avenue, Suite 1050 Miami, FL 33131	1555 Palm Beach Lakes Blvd. Ste 700 West Palm Beach, FL 33401

ABPA has the following local office locations:

Miami	Miramar
801 Brickell Avenue, Suite 800 Miami, FL 33131	3350 SW 148th Avenue, Suite 110 Miramar, FL 33027

The audit will be completed utilizing people mainly from our Fort Lauderdale office.

7. Audit completion

Provide an affirmative statement assuring audit completion.

RSM has successfully been serving clients for more than 95 years and has never failed to complete an audit. With the knowledge we have regarding the City having served as your external auditors from 2009 to 2015, we do not anticipate any problems whereby we would be unable to complete the audit.

8. 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).

Based on our many years of experience with Comprehensive Annual Financial Reports, we can meet any requirements as they relate to the provisions of the Americans with Disabilities Act.

9. 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 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).

As a national firm operating from 87 offices across the country, we serve the financial and compliance audit needs of a number of governments on an annual basis, many of whom prepare a Comprehensive Annual Financial Report (CAFR) and submit it for evaluation by the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Special Review Committee. For each client who submits their CAFRs to the GFOA's Certificate of Achievement in Excellence in Financial Reporting Special Review Committee, in every case, we have successfully assisted our clients to obtain their certification. In addition, several of our professionals in our public sector practice have served as members of the GFOA Special Review Committee, including Brett Friedman, the proposed engagement partner.



TECHNICAL QUALIFICATIONS

1. General requirements

The purpose of the technical proposal is to demonstrate the qualifications, competence, and capacity of the firms seeking to undertake an independent audit of the City of Hollywood/Hollywood CRA in conformity with the requirements of this RFP. As such, the substance of proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the combined qualifications of the firms and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the Request for Proposals requirements.

The technical proposal should address all of the points outlined in the Request for Proposals. In particular, those requirements identified as Mandatory Elements in Section II, E. of this RFP must be met for the proposal to be fully evaluated. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the Request for Proposals. While additional data may be presented, the following subjects, items 2 through 5, must be included.

2. 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 offices from which the staff assigned to this engagement will be based.*

RSM

For the 15th year in a row, Accounting Today has ranked RSM as the 5th largest provider of audit, tax and consulting services. RSM employs more than 12,000 people in 87 U.S. cities and four locations in Canada, of which more than 800 individuals are committed to our governmental practice.

Our founder Ira B. McGladrey had a vision to build a great accounting firm with a solid foundation of client service. Over the years, McGladrey grew his firm both organically and by acquiring firms like his own—with down-to-earth attitudes and roots in the community and that has continued for more than 90 years.

RSM is a licensed CPA firm and the U.S. member of RSM International, a global network of independent audit, tax and consulting firms with over 48,000 people in more than 120 countries. RSM uses its deep understanding of the needs and aspirations of clients to help them succeed.

At RSM, we build strong, enduring relationships based on a deep understanding of what matters most to our clients. We will take our time to re-visit about the unique needs of the City and spend time with your team. We will bring perspective and share ideas, insight, knowledge and resources to the City's operations, so you will feel empowered to move forward with confidence. This is the power of being understood.





Depth of our public sector practice



Our government practice is a prime focus for the firm and is concentrated on serving entities similar in size and complexity to the City. We conduct audit, compliance and consulting services for more than 2,500 public sector clients annually, including over 500 state and local governmental entities, such as counties, cities and towns, utilities, housing authorities, transportation authorities, redevelopment agencies and school districts. Our portfolio of government clients clearly demonstrates we have the depth of experience necessary to serve the City's needs.

Our more than 800 professionals, committed to serving state and local governments, leverage their experience to create meaningful value for clients through a strong knowledge base. In Florida public sector is the single largest industry served with 66 professionals focused on the public sector industry. When working with RSM, the City will benefit from our committed resources that closely monitor public sector developments and provide regular communications on accounting, auditing and regulatory pronouncements pertinent to state and local governments.

The City will be primarily served by team members from our Fort Lauderdale office. Our office locations in Florida include Fort Lauderdale, Jacksonville, Melbourne, Miami, Naples, Orlando, St. Petersburg, Tampa and West Palm Beach.

Attuned to relevant local government developments and changes

We leverage a variety of means to keep our public sector personnel well-versed on issues affecting counties. Among these, RSM professionals maintain relationships with many federal and state departments and agencies, as well as working relationships with officials within the U.S. Government Accountability Office and Office of Management and Budget.

We have participated as an advisor to the President's Council on Integrity and Efficiency through the Quality of Audit Roundtable. Our firm also serves on the AICPA's State and Local Government Expert Panel.

To that end, the GASB has been increasingly active in the past several years, issuing new accounting standards at a fast pace. These new standards will become effective for the County over the next several years and will have a significant impact on reporting, including GASB 87 on Leases.

In addition to the new standards, the GASB is transparent with their technical agenda regarding topics currently under evaluation. Some of these projects include the following:

- Re-evaluating the financial reporting model
- Evaluating revenue and expense recognition
- Public private partnerships and availability payment arrangements

Government Finance Officers Association (GFOA)

We support and are active in the national and local chapters of the GFOA and have long been a supporter of the GFOA Certificate of Achievement program. Brett Friedman, your engagement partner, previously served on the special review committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting program. This role included reviewing and providing comments on CAFRs submitted for a certificate. Each year we will assist the City in addressing any GFOA comments and ensuring the City's CAFR conforms to the provisions of this program.





Publications and webcasts

In addition to the eight hours of CPE we will provide to the City's staff, as part of our government educational seminars, we will also help ensure appropriate stakeholders have access to a variety of technical and advisory publications that cover information about current events and changes in laws and regulations.



The following are examples of communications available to you:

- **Financial Reporting Insights.** A biweekly resource for recent financial reporting developments and practice issues.
- **Educational webcasts and seminars.** We offer frequent virtual and in-person presentations on topics of importance to our clients.

We will offer the staff of the City 8 hours of CPE credits annually

ABPA

ABPA will be the M/WBE firm on the City's audit. ABPA has been a subconsultant auditor with RSM for many years on various government engagements. The firm's managing partner, Anthony Brunson, is a recognized public sector industry expert and has provided certified public accounting services to governments/nonprofits since 1978. He has been honored as an "Outstanding Entrepreneur" and community leader on several occasions. ABPA is a member of the AICPA Government Audit Quality Center, the Government Finance Officers Association (GFOA), and Florida Institute of Certified Public Accountants (FICPA).

Following a career with PriceWaterhouse and one of the largest African American firms in Florida, Anthony Brunson has provided accounting and consulting services in the State of Florida since 1991. ABPA's core audit and consulting practice represents public sector clients. Formerly, a member of a top 25 accounting and consulting firm, Anthony Brunson lead his former firm in performing 20,000+ hours annually serving audits that satisfied governments and nonprofits.

With offices in Miami and Miramar, ABPA maintains a staff of professionals who are experienced governmental auditors. ABPA combines professionals with distinctive industry knowledge and the passion to provide exceptional personal service. ABPA has the capability to provide quality oriented, efficient and cost effective audits. All staff members are employees of ABPA and generally hold master's degree or CPA certificates.

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.

Please see response under Mandatory Elements item 5.



- 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.*

Federal or state desk reviews

RSM

RSM performs approximately 1,000 audits annually in accordance with Government Auditing Standards, approximately 300 of which are single audits. Every year, certain of these engagements are selected for either desk or quality control reviews by state or federal cognizant/oversight agencies.

When any issues arise, our national director of public sector services (who has over 35 years of compliance audit experience) is required to be consulted. He works directly with the engagement teams to mitigate any issues raised in connection with these reviews. All issues raised during the last three years have been resolved to the satisfaction of the oversight agencies involved.

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

ABPA

There have been no disciplinary action taken against ABPA by any state regulatory bodies or other professional organizations. There has been no action taken against ABPA as a result of any desk or field reviews of audits. No member of the engagement team is under any disciplinary action by any state board, federal board, licensing institution or the AICPA during the last three 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 state regulatory bodies or professional organizations.*

Disciplinary action taken or pending against the firm

RSM

RSM does not release information pertaining to disciplinary actions against the firm or our personnel. However, there are no pending disciplinary matters, nor have there been any such matters in the past three years, that could reasonably be expected to impact our ability to serve our clients generally, or to provide the services contemplated by this proposal, specifically. In fact, we have never been a defendant in any litigation or regulatory action arising out of professional services performed for the state of Florida or for any city, county, school district, municipality or special district in Florida.

ABPA

There has been no disciplinary action taken against ABPA by any state regulatory body or other professional organizations over the past three years.

**RSM's PUBLIC
SECTOR Practice
by the numbers**

2,500
Clients Nationally

500+ Governments
SERVED

Single Audits
CONDUCTED **600+**

1,000+
Government Auding
Standards Audits



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.

RSM

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

As is customary within the accounting profession and other professional practices, RSM does not disclose information pertaining to legal proceedings or investigations in process. Settlements and regulatory activity often involve matters that are bound by confidentiality agreements and orders that prohibit comment. There are two publicly disclosed Securities and Exchange Commission (SEC) consent orders issued in June 2018 and August 2019 related to our SEC practice, that were settled. However, RSM continues to be in good standing to practice before the SEC. Additionally, there are currently no pending or actual claims, or disciplinary actions that could reasonably be expected to impact our ability to serve our clients generally, or to provide the services contemplated by this proposal, specifically. In fact, we have never been a defendant in any litigation or regulatory action arising out of professional services performed for the state of Florida or for any city, county, school district, municipality or special district in Florida. This also applies to our government audit practice across the United States as well.

ABPA

ABPA has had no litigation and/or judgments entered against it by any local, state or federal entity during the past 5 years.

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

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

- Founded in 1926, today RSM US is the fifth largest accounting, tax and consulting firm in the United States, as ranked in Accounting Today's 2021 Top 100 Report.
- RSM US has more than 12,000 professionals in 87 cities and four locations in Canada.
- For the most recent fiscal year ended April 30, 2020, RSM reported revenue of \$2.7 billion, an increase of 11.1% in comparison to the prior year. The average of our last three fiscal years of revenue is \$2.4 billion.
- In addition to cash and short-term investments, RSM US maintains a revolving credit facility for operational and other borrowing needs. Outside of the revolving credit facility, a 364-day term note due in May 2021 and current liabilities, the firm has no other significant debt.



- The firm is also very well capitalized, with significant partner and principal investment by its 986 partners and principals. All partners and principals are individuals, and no one partner or principal has more than 1% of the total capital investment in the firm.
 - A bank reference is as follows:

US Bank
Linda J. Perlick, Private Banking Associate
800 Nicollet Mall, Minneapolis, MN 55402
Phone: 612 303 3191
Email: Linda.Perlick@usbank.com
- As of May 1, 2020, RSM US LLP was assigned a low risk commercial credit score. An independent D&B comprehensive credit report for RSM US LLP (DUNS # 07-348-2424) can be ordered via the D&B website.
- RSM US is a member of RSM International, the sixth largest network of independent audit, tax and consulting firms, encompassing 120 countries, 820 offices worldwide and 48,000 people globally. The network's total revenue were US\$6.3 billion in calendar 2020.
- As the fifth largest accounting firm in the United States and from our past history serving the City, we clearly have the financial stability to provide the services you have requested and can provide additional information if deemed necessary.



3. 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.*

Quality of staff

Our firm assigns an individual to a specific engagement, not based on their physical location, but rather after considering the professional competence and industry experience of the individual, together with the degree of knowledge, skills and abilities required in the circumstances. We provide extensive training to all of our professionals on an annual basis, including government industry-specific audit training. Each employee is provided with an assigned curriculum of courses for their level that they must complete and optional courses they can take as well.

RSM has established policies and procedures designed to provide reasonable assurance that we have sufficient professional personnel with the capabilities, competence and commitment to ethical principles necessary (a) to perform our engagements in accordance with professional standards and regulatory and legal requirements and (b) to enable our firm to issue reports that are appropriate in the circumstances.

**RSM's PUBLIC
SECTOR Practice**
140+ 
Partners and Principals
150+ **Directors**
500+
Other Professionals
DEDICATED TO
Public Sector Clients



Proposed engagement team

The quality of the engagement team we have assembled to serve the City is the clearest evidence of our commitment to you. The engagement team was selected for their extensive governmental experience. The following chart represents the team that has been assigned to serve the City.



The core engagement team is based right here in South Florida and will be scheduled on the City's engagement on a full-time basis until completion of the audit.

We anticipate the above engagement team will be supplemented with additional staff members at the time of audit fieldwork. Such staff members will also be scheduled on a full-time basis. As noted earlier, all of our team members from senior level down are assigned full time to one assignment at a time. In addition to the above team members, we provide the bench strength of our 9 Florida offices across the state and those across the country to provide additional support, if necessary.



Summaries of each team member's qualifications follow in the chart below. Detailed biographies are located in the Appendix to the proposal.

Team member, role and value		Experience
 <p>Bob Feldmann Relationship Lead</p> <p>Bob will serve as the relationship lead partner and will be responsible for your complete satisfaction with the services we provide. He will keep you informed about our progress, and is available to promptly address any questions and concerns you have related to the services being provided (if any).</p> <p>CPE hours: 2 year total 113 Yellow Book 61.5</p>		<ul style="list-style-type: none"> National public sector industry leader. Over 30 years of audit and accounting experience, serving as partner on various nonprofit and governmental clients. Certified public accountant licensed to practice in the state of Florida. Experience includes performing audits in accordance with <i>Government Auditing Standards, Uniform Guidance, Federal Single Audit Act, Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida.</i> <p>A sample of Bob's clients include:</p> <ul style="list-style-type: none"> City of Hollywood City of Deerfield Beach City of Miami City of Tamarac City of Tampa City of West Palm Beach City of Coconut Creek City of Coral Gables City of Coral Springs City of Cooper City City of Hallandale Beach City of Miramar City of Palm Beach Gardens Broward County Miami-Dade County Palm Beach County
 <p>Brett Friedman Engagement Partner</p> <p>Brett will serve as the audit engagement partner and will oversee all aspects of the audit. He will be involved in all aspects of the engagement. Brett will be available to the City not only during the audit but throughout the year to help the City address issues as they arise. He will be a trusted advisor and will provide feedback and input as needed throughout the year.</p> <p>CPE hours: 2 year total 129.5 Yellow Book 92.5</p>		<ul style="list-style-type: none"> Florida public sector industry leader More than 25 years of experience providing audit and consulting services to governmental and nonprofit clients Active in the firm's internal inspection program Certified public accountant licensed to practice in the state of Florida. Experience includes leading large governmental audits and performing audits in accordance with <i>Government Auditing Standards, the Uniform Guidance, Federal Single Audit Act, Florida Single Audit Act and the Rules of the Auditor General of the State of Florida.</i> Brett's experience includes leading many City government audits. Speaker at the annual Florida Government Finance Officers Association annual conference and School of Government Finance <p>A sample of Brett's clients include:</p> <ul style="list-style-type: none"> City of Hollywood City of Aventura City of Deerfield Beach City of Boca Raton City of Jacksonville City of Sunrise City of Tamarac City of Tampa City of West Palm Beach City of Coconut Creek City of Coral Gables City of Coral Springs City of Hallandale Beach City of Miramar City of Miami Beach City of North Miami



Team member, role and value	Experience
 <p>Scott Bassett, CPA Concurring review partner</p> <p>As the engagement concurring review partner, Scott will provide advice and consultations regarding complex accounting matters, assist the engagement team in audit matters, and will be responsible for reviewing all high-risk areas of the audit. Scott's years of experience and diverse list of clients served will make him a valuable technical resource for the City. He brings best practices from the many clients he serves.</p> <p>CPE hours: 2 year total 99.5 Yellow Book 65</p>	<ul style="list-style-type: none"> • More than 30 years of experience specializing in the audits of governmental and nonprofit organizations throughout the states of Connecticut and Florida. • Certified public accountant authorized to practice in Florida • Served on a variety of standard-setting bodies and organizations throughout his career <p>A sample of Scott's clients include:</p> <ul style="list-style-type: none"> • City of Coral Gables • City of Coral Springs • City of Danbury • City of Hartford • City of Miami • City of New Britain • City of New Haven • City of North Miami • City of Norwalk • City of Providence • City of Stamford • City of West Palm Beach • City of West Haven • Town of Greenwich • Town of Westport • Miami-Dade County • Palm Beach County • School District of Palm Beach County
 <p>Tony Brunson Anthony Brunson, PA SBE partner</p> <p>Tony and his firm will assist in the audit of the City to help ensure that all services are provided in a timely and efficient manner. He will be responsible for oversight and staffing of his firm's personnel assigned to the engagement and will be directly involved in providing audit services.</p> <p>CPE hours: 2 year total 90 Yellow Book 36</p>	<ul style="list-style-type: none"> • More than 36 years of experience providing audit and consulting services to governmental and nonprofit clients. • Recognized as a governmental industry expert • Certified public accountant licensed to practice in the state of Florida. <p>A sample of Tony's clients include:</p> <ul style="list-style-type: none"> • City of Miami • City of Fort Lauderdale • City of Miami Gardens • City of Miami General Employees & Sanitation Employees Retirement Trusts • City of Miramar • City of North Miami Beach • City of Pompano Beach • Town of Medley • Broward County • Broward County Clerk of Courts • Broward County School Board • Fort Lauderdale University • Miami Parking Authority • Miami-Dade County • Miami-Dade County School Board • South Florida Water Management District • State of Florida






Team member, role and value	Experience
 <p>Anil Harris Senior Manager</p> <p>Anil will serve as the audit senior manager on the engagement. His focus will be on coordinating the audit efforts to maximize the efficiency of our audit approach while minimizing our impact on the day-to-day operations of the City. Anil has a wide breadth of experience in the audits of public sector entities and is adept in navigating the intricacies that exist. His depth of experience will allow him to be a resource to the City throughout the year. Anil will serve as the direct liaison between the City's management and RSM, ensuring that all work is performed and reports are issued timely.</p> <p>CPE hours: 2 year total 88.5 Yellow Book 54</p>	<ul style="list-style-type: none"> • Over 15 years of government auditing experience • Certified public accountant licensed to practice in the state of Florida • Experience includes performing audits in accordance with <i>Government Auditing Standards, Uniform Guidance, Federal Single Audit Act and the Rules of the Auditor General of the State of Florida.</i> <p>A sample of Anil's clients include:</p> <ul style="list-style-type: none"> • City of Hollywood • City of Deerfield Beach • City of Miami • Bal Harbour Village • City of Coconut Creek • City of Coral Gables • City of Coral Springs • City of Jacksonville • City of Miramar • City of North Miami • City of Tamarac • Miami Parking Authority • Miami-Dade County • Miami-Dade Solid Waste Department • Miami-Dade Seaport Department • Palm Beach County • Broward County • Glades County • School District of Palm Beach County • Miami-Dade County School Board • Palm Beach County Health Care District • South Broward Hospital District (d/b/a Memorial Health Systems)
 <p>Alex Auguste Audit Manager</p> <p>Alex will serve as the manager on the engagement and will facilitate the engagement fieldwork on a day-to-day basis.</p> <p>CPE hours: 2 year total 107 Yellow Book 81</p>	<ul style="list-style-type: none"> • Alex has over 7 years of government and nonprofit auditing experience. • Certified public accountant licensed to practice in the state of Florida • Experience includes performing audits in accordance with <i>Government Auditing Standards, Uniform Guidance, Federal Single Audit Act and the Rules of the Auditor General of the State of Florida.</i> <p>A sample of Alex's clients include:</p> <ul style="list-style-type: none"> • City of Hollywood • City of Coral Gables • City of Coral Springs • City of Miami • Bal Harbour Village • Miami-Dade County • Broward County • Miami Parking Authority • Broward County Aviation Department • Palm Beach County Airports • Hillsborough County Aviation • Miami-Dade County School Board • University of Miami




Team member, role and value	Experience
 <p>Ashli McIntyre Senior Associate (Audit In-Charge)</p> <p>Ashli will oversee the day-to-day functions of the audit and the professional staff members assigned to the engagement. She will participate in planning and developing the overall audit approach and will monitor all phases of the work to help ensure timely completion in accordance with our mutually agreed upon engagement timeline.</p> <p>CPE hours: 2 year total 97.5 Yellow Book 45.5</p>	<ul style="list-style-type: none"> • Began her career at RSM in 2019 • Work in the public sector industry with a focus on municipal and local governments • Certified public accountant licensed to practice in the state of Florida. • Experience includes performing audits in accordance with <i>Government Auditing Standards, Uniform Guidance, Federal Single Audit Act, Florida Single Audit Act and the Rules of the Auditor General of the State of Florida.</i> <p>A sample of Ashli's clients include:</p> <ul style="list-style-type: none"> • City of Coral Gables • City of North Miami • City of Tamarac • Bal Harbour Village • Broward County • Palm Beach County • South Florida Water Management District • University of Miami • Lynn University
 <p>Alexandra Lorie Information Technology Director</p> <p>Alexandra specializes in complex integrated information system reviews and is experienced at issuing confidential reports under Florida Statute exemptions. She will oversee the review of the City's IT systems and testing of the City's IT general and application controls. This will be relied upon as part of the audit.</p> <p>CPE hours: 2 year total 163 Yellow Book 27.5</p>	<ul style="list-style-type: none"> • More than 15 years of experience providing audit and consulting services to governmental and nonprofit clients. • Director in RSM's Information Technology (IT) Risk Advisory Services and business consulting practice. <p>A sample of Alexandra's clients include:</p> <ul style="list-style-type: none"> • City of Deerfield Beach • City of Miami Beach • City of Coral Springs • City of Coral Gables • City of Hollywood • City of Miramar • City of Miami • City of West Palm Beach • City of Pompano Beach • City of Jacksonville • Miami-Dade County • Miami Parking Authority • Palm Beach County • Martin County • Miami-Dade County School Board • South Florida Water Management District • School Board of Broward County • School District of Palm Beach County
 <p>Michelle Horaney Technical resource partner and national public sector audit technical leader</p> <p>Michelle will be a national technical resource for the engagement team and the City both during the audit and year round to help address technical issues as they arise.</p> <p>CPE hours: 2 year total 293.5 Yellow Book 226</p>	<ul style="list-style-type: none"> • More than 25 years of experience specializing in government audits. • Member of the AICPA State and Local Government Expert Panel • Serves as RSM's liaison with GASB and authors response letters. <p>A sample of Michelle's clients include:</p> <ul style="list-style-type: none"> • Hillsborough County • Rock Island County, IA • Black Hawk County, IA • City of Tulsa, OK • City of Des Moines, IA • Illinois State University • Illinois Dept. of Health and Human Services • School District of Palm Beach County • University of Miami • Seminole Tribe of Florida • Jena Band of Choctaw Indians • Poarch Band of Creek Indians



Team member, role and value	Experience
 <p>Andrew Weidenhamer Principal, cyber-security specialist</p> <p>Andrew will serve as the cyber-security specialist on the engagement. Andrew brings his expertise to our engagement team to evaluate the City's IT systems and related security. He will help us identify IT security risks and to implement solutions for the City. He will perform cyber-security vulnerability assessments and similar services as needed.</p> <p>CPE hours: 2 year total 133 Yellow Book n/a</p>	<ul style="list-style-type: none"> • More than 14 years of consulting within the information security and data governance field • Andrew is a principal in the RSM security and privacy risk consulting services practice. • Has a unique combination of technical- and business-related skills that allow him to perform in multiple roles. The bulk of his security/privacy experience, however, comprises working with organizations performing technical assessments, which include internal network, external network and Web application penetration assessments.
 <p>Lisa Chanzit Actuarial Specialist Director</p> <p>Lisa will assist the team with the review of actuarial reports as a subject-matter expert. She will perform independent reviews of the City's actuarial reports as part of our audit approach and focus on the methodologies and significant assumptions applied. Lisa will support the audit team and bring value-added observations and recommendations where appropriate to the City.</p> <p>CPE hours: 2 year total 90 Yellow Book n/a</p>	<ul style="list-style-type: none"> • More than 36 years of experience providing consulting services to governmental and nonprofit clients. • Director in the actuarial services practice of RSM's Human Capital Services unit, • Provides actuarial consulting services for self-insured and fully insured plan sponsors in the public and private sectors. <p>A sample of Lisa's Florida clients include:</p> <ul style="list-style-type: none"> • City of Deerfield Beach • City of Miami Beach • City of Coral Gables • City of Hollywood • City of Miami • City of Miramar • City of Jacksonville • City of Pompano Beach • Palm Beach County • School Board of Broward County • Miami-Dade County School Board
 <p>Tim Ellenwood Employment Tax Specialist Director</p> <p>Tim will serve as the tax specialist on the City's audit. As part of our overall risk assessment, Tim will help evaluate if there are any tax exposures the City has been subjected to and is available to assist as needed with any payroll or employment tax related questions the City may have.</p> <p>CPE hours: 2 year total 108 Yellow Book n/a</p>	<ul style="list-style-type: none"> • More than 30 years of experience • Specializes in federal, state, and local employment tax matters. • Regularly consults with organizations and multistate taxpayers in the areas of payroll reporting and processing, unemployment taxation and reporting requirements for independent contractors. • Recent tax assistance has included assisting clients with regard to Cares Act funding and how to treat it for tax purposes.



Team member, role and value		Experience
 <p>David Luker Construction Cost Specialist Director</p> <p>David will serve as the construction cost specialist on the City's audit. As part of our overall audit risk assessment, David will help evaluate if there are any audit risks associated with major construction endeavors undertaken by the City.</p> <p>CPE hours: 2 year total 133 Yellow Book n/a</p>		<ul style="list-style-type: none"> • Over 13 years of public accounting experience • Specializes in planning and managing construction closeout audits, facilities and construction internal audits, contract compliance engagements, and other consulting services • Responsible for project management, risks and controls, business process analysis, contract compliance services, risk management, and forensic investigations.
		<p>A sample of David's Florida clients include:</p> <ul style="list-style-type: none"> • City of Coral Gables • City of Orlando • Brevard County • Arlington County, VA • Prince William County, VA • Broward County School Board • Osceola County School District • School Board of Brevard County • Broward College • The State of Florida • Jacksonville Aviation Authority • University of Central Florida

Training and professional development

While all of our professionals receive a minimum of 80 hours of CPE every two years, all employees who participate in audits of governmental clients are required to fulfill a minimum of 24 hours of CPE every two years in subjects directly related to:

- Current public sector environment, including unique accounting rules and applications
- Auditing techniques, including those specifically pertaining to the satisfaction of governmental audit requirements

RSM training programs are provided at the national and local levels to promote consistency in our approach, while encouraging professionals to build their skills in one of the many specialty areas that we offer our clients.

Our professional development program includes continuing professional education, self-study, and on-the-job development, as described below.

- **Continuing professional education.** RSM's audit and accounting programs train general service professionals to provide basic accounting and auditing services. All proposed RSM staff on the City's audit have met or exceeded the minimum governmental CPE hours required by *Government Auditing Standards* and overall CPE requirements instituted by the AICPA.
- **Self-study.** Assigned self-study is essential to our professional development program. Reading on a planned and continuous basis—via a self-study learning library available to all professionals—is encouraged and expected.
- **On-the-job development.** Components of on-the-job development include appropriate work assignments, effective coaching by supervisors, performance appraisal and feedback, and monitoring effectiveness. In-charge accountants instruct, review and evaluate staff accountants. Directors, managers and supervisors provide similar on-the-job learning opportunities for in-charge accountants. Partners and directors provide all employees with on-the-job development through constructive feedback during reviews of engagement performance and end products.



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

Each team member from RSM and ABPA identified above has extensive experience working with governmental entities and each are familiar with the requirements of the Comprehensive Annual Financial Reports, which comply with the provisions of the ADA. As enumerated in the chart above, each team member from both firms are in compliance with the continuing professional education requirements for individuals working with governmental entities.

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.

The key engagement team members detailed in 3.A. have been selected for the depth of their experience and ability to ensure that all key deliverables you have requested are provided within the agreed upon timeline. The various specialists included in the engagement team will be engaged as needed to assist throughout the audit process. For every one of our clients we work to fit a schedule that is best for you and your team. In addition, we adjust our employees' workloads to ensure they can provide the time and attention required of their roles to ensure that a high quality audit is always performed. Everyone from the senior level and below are assigned to only one engagement at a time and devote 100% of their time to that assignment. Our managers and partners who dedicate 100% of their time to serving public sector clients may work on multiple engagements but their workloads are designed to ensure that every client is treated as a priority and receives exceptional client service and a high quality audit.

Your assigned National Audit Technical Partner serves as the firm's liaison with GASB and is on AICPA's State and Local Government Expert Panel.

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.

Our human resource team and office of general counsel help to ensure we provide our employees and guests with ADA complaint tools and facilities across the firm.

Staffing levels

The following table is meant to provide an overview of the relative staffing levels and involvement of the team members in the various segments of the audit engagement for the City and emphasizes the importance of our planning process, which provides the foundation for a smooth and efficient audit:

Segment	Number of hours anticipated (includes CRA)				
	Partners	Managers	Supervisors & Seniors	Staff	Total
Planning	38	57	120	164	379
Fieldwork	114	171	365	492	1,142
Reporting	38	57	120	164	379
Total Hours by Level	190	285	605	820	1,900



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

Staff continuity

We recognize the impact staffing changes have on clients and are committed to maintaining continuity and team stability as much as possible. Our policy is to maintain the integrity of the client service team from year to year. While we cannot guarantee that every member of the service team will return each year, we provide staffing consistency whenever possible. In addition, we make every effort to mitigate disruption when staffing changes occur. If a change in key personnel should arise, we will present proposed replacements to the City for your approval. Partners and managers on your account will transfer specific knowledge about the City to new team members, helping to bridge any gaps and avoid interruptions in the performance of services. We will also leverage our employee network groups to help retain and develop our employees which enhances our staff continuity.

At RSM we help to foster a community for retention and advancement of all of our employees through our culture, diversity and inclusion activities.

Culture, diversity and inclusion

At RSM, culture, diversity and inclusion (CDI) is how we thrive—not only because it's part of our values, but because it's how we foster an inclusive workforce, help the market address an ever- changing world and generate better business results for our firm and our clients. We invest over \$3 million annually, with nine full-time resources and over 200 professionals serving dual roles executing our CDI programming. In addition, your audit engagement partner, Brett Friedman, is on the National Corporate Advisory Board of Association of Latino Professionals for America (ALPFA).

Employee Network Groups (ENG)

Diversity and inclusion have long been a part of RSM's culture. Our ENG groups provide opportunities for volunteering, professional development, mentorship and networking at all levels across the firm. RSM leaders look to our ENGs for innovative insights to help enrich experiences for our clients and our people. ENGs are



open to all employees, with over half of our more than 12,000 workforce, including nearly 80% of our owners, belonging to ENGs.



4. Similar engagements with other governmental entities

- A. For the engagement office assigned responsibility for the audit, list and rank the five (5) most significant government engagements in the State of Florida performed in the last five (5) years that are similar to the engagement described in this Request for Proposals. Show engagements that are for municipalities of similar size and scope to the City of Hollywood or greater. If proposing for the Hollywood CRA only, list and rank the five most significant engagements of similar size and scope to the Hollywood CRA. These engagements should be ranked based on total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact. The City/CRA reserves the right to contact the above-mentioned references and any other clients.

Recent projects

Locally, public sector is the single largest industry we serve in Florida. We have the honor of currently serving as the auditors for some of the most prominent governmental entities in the state. The City's listed below are the five (5) most significant engagements in the state of Florida in the last five (5) years, excluding our various county audit clients, that are similar to the engagement described in this Request for Proposals.

Client name	Scope of Work	Dates of contract term	Client contact, phone and email	Address	Hours	Partner / Engagement Leader
City of Miami	Annual audit (GFOA Cert.), Federal & state single audits, Special reports	2007 – 2010 and 2014 – present	Erica Paschal-Darling Finance Director 305.416.1328 epaschal@miamigov.com	444 SW 2 Avenue Miami, FL 33130	3,000	Bob Feldmann
City of Tampa	Annual audit (GFOA Cert.), Federal & state single audits, Special reports	2016 - present	Lee Huffstutler Chief Accountant 234 325 2019 lee.huffstutler@tampagov.net	306 E. Jackson, 2E Tampa, FL 33602	2,500	Brett Friedman Jeff Zeichner
City of Miami Beach	Annual audit (GFOA Cert.), Federal & state single audits, audit reports for blended component units and major enterprise funds	2006 – 2016 and 2019 – present	Allison Williams Deputy Finance Director 305.673.7000 allisonwilliams@miamibeachfl.gov	1700 Convention Center Drive – 3 rd Floor Miami Beach, FL 33179	2,360	Brett Friedman
City of Coral Springs	Annual audit (GFOA Cert.), Federal & state single audits, Pension Plans & CRA)	2006 – present	Kim Moskowitz Controller 954.344.1092 Kmoskowitz@coralsprings.org	9551 W. Sample Road Coral Springs, FL 33065	1,000	Brett Friedman Anil Harris
City of Coral Gables	Annual audit (GFOA Cert.), Federal & state single audits	2004 – present	Diana Gomez Finance Director 305.460.5275 dgomez@coralgables.com	405 Biltmore Way Coral Gables, FL 33114	805	Bob Feldmann Brett Friedman



B. Provide the names and contact information of at least three other governments, preferably of similar size and scope, for which the auditor has recently performed audits.

The 3 counties listed below are 3 other governments of similar size and scope for which we have recently performed audits.

Client name	Scope of Work	Dates of contract term	Client contact, phone and email	Address	Hours	Partner / Engagement Leader
Broward County	Annual audit (GFOA Cert.), Federal & state single audits & COs)	2017 – present	George Tablack Chief Financial Officer 954.357.7130 Gtablack@broward.org	115 S. Andrews Avenue, Room 513 Fort Lauderdale, FL 33301	6,500	Brett Friedman
Miami-Dade County	Annual audit (GFOA Cert.), Federal & state single audits	2011 – present	Berta Rufat Controller 305.375.3637 berta.rufat@miamidade.gov	111 NW 1st Street, Suite 2550 Miami, FL 33128	6,000	Brett Friedman
Palm Beach County	Annual audit (GFOA Cert.), Federal & state single audits	2006 – present	Richard Iavarone Director Financial Management 561.355.4369 riavarone@pbcgov.com	301 N. Olive Avenue, Suite #702, 7th Floor West Palm Beach, FL 33402	4,800	Bob Feldmann Brett Friedman

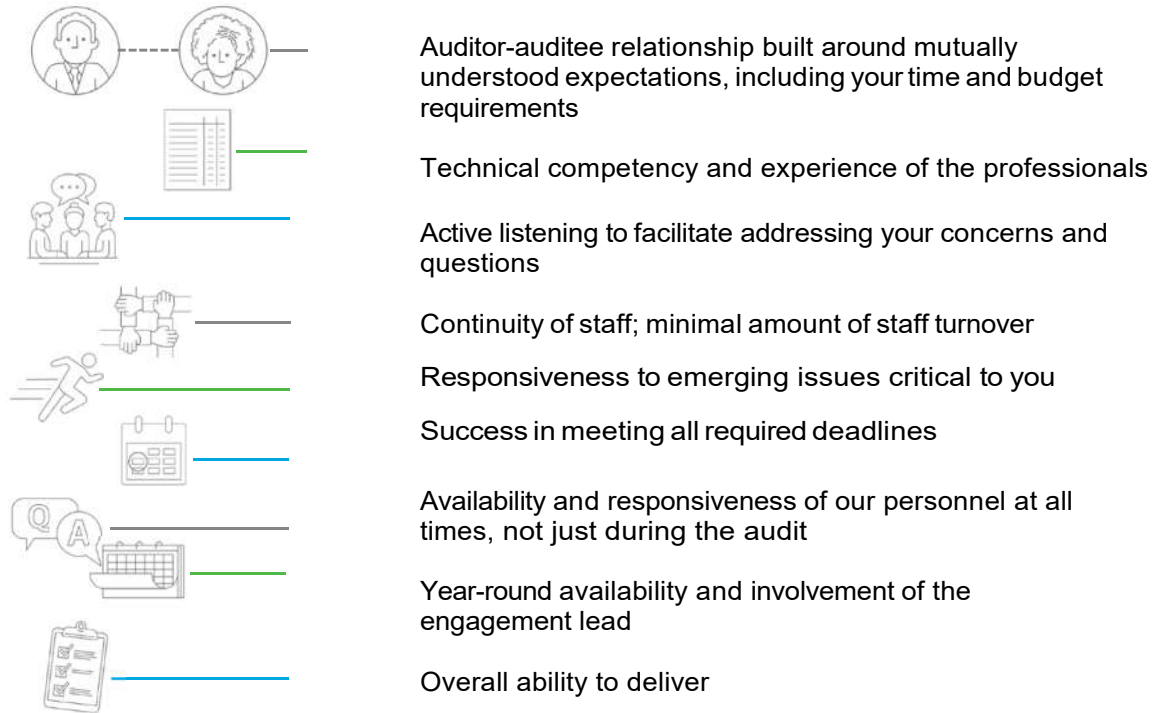
Additionally, we currently serve, or have previously served, the following governments in the state of Florida:

Counties	Cities	School districts and higher ed	Transportation authorities	All other
<ul style="list-style-type: none"> Alachua Baker Brevard Clay Hillsborough Glades Jacksonville/Duval Martin Pinellas St. Johns St. Lucie Sumter 	<ul style="list-style-type: none"> Aventura Bal Harbour Village Deerfield Beach Hallandale Beach Hollywood Homestead Miramar North Lauderdale North Miami Orlando Tamarac West Palm Beach 	<p>School Districts:</p> <ul style="list-style-type: none"> Baker Brevard Broward Collier Lee Liberty Miami-Dade Monroe Osceola Palm Beach Sarasota St. Johns <p>Higher Ed:</p> <ul style="list-style-type: none"> FSU UF UM UCF Florida School for the Deaf & Blind 	<ul style="list-style-type: none"> Broward County Aviation Hillsborough County Aviation Jacksonville: <ul style="list-style-type: none"> Aviation Port Transportation Miami Parking Palm Beach County Dept. of Airport Port Canaveral Port Everglades Port of Miami 	<ul style="list-style-type: none"> Florida Turnpike System Orange County Clerk of Courts Orange County Comptroller Orlando Utilities Commission Northeast Florida Regional Authority Seminole Tribe of FL South Florida Water Management District <p>State of Florida:</p> <ul style="list-style-type: none"> Department of Economic Opportunity (DEO) Department of Management Services (DMS) Department of Children & Families (DCF) State Board of Administration (SBA)



Client Service Commitment

In determining which firm is the best choice to serve the City, we encourage you to consider the core audit tenets we bring to every engagement and consider critical for success:



We've been fortunate to build a successful government practice, both nationally and in Florida. Our commitment to providing outstanding service to our clients has largely played a role in this success.



5. Specific audit approach

The Proposal must set forth the proposed schedule of the engagement. It must include a work plan, including an explanation of the audit methodology to be followed to perform the services required in this Request for Proposals.

In developing the work plan, reference should be made to such sources of information as the City of Hollywood's/Hollywood CRA's budget and related materials, organizational charts, manuals, programs, and other financial and management information. Proposers will be required to provide the following information on their audit approach

Designed for organizations like the City, the RSM audit methodology allows your engagement team to use professional judgment in planning an overall audit strategy.

No surprises

In serving the City, we will communicate with you frequently throughout the audit process and throughout the year to address and resolve issues, new accounting standards and changes in your organization.

Smooth transition to working with us

The City wants the transition from your prior firm to be smooth and orderly—resulting in as little distraction as possible. Any change of this nature will result in some disruption; however, with our extensive experience in succeeding other accounting firms, **and specifically our prior experience of having served as the external auditors for the City**, the disruption is minimized. Our process for transitioning clients from their prior auditors to our services emphasizes early planning, with a high degree of partner and manager involvement. Our past experience serving the City of Hollywood will help facilitate the smooth transition.



Key steps in the RSM audit process

UNDERSTAND THE CLIENT	RISK ASSESSMENT	FURTHER AUDIT PROCEDURES	EVALUATION	DELIVERY
<ul style="list-style-type: none"> · Organization objectives · Financial performance · Accounting policies · Internal control 	<ul style="list-style-type: none"> · Risks of material misstatement (error or fraud) · Significant risks · Control deficiencies 	<ul style="list-style-type: none"> · Tests of controls · Substantive analytical procedures · Substantive tests of details 	<ul style="list-style-type: none"> · Audit evidence · Uncorrected misstatements 	<ul style="list-style-type: none"> · Issue reports

- **Understand the client.** We learn as much as possible about your organization up front in order to properly understand the account balances, classes of transactions and disclosures relevant to your activities.
- **Risk assessment.** We assess the risk that errors or fraud may cause a material misstatement of financial statements. We decide whether the identified risks relate to specific relevant assertions related to significant account balances, classes of transactions or disclosures, or whether they relate to the financial statements taken as a whole and potentially affect many relevant assertions. We determine which of the identified risks of material misstatement, are significant risks that require special audit consideration. We identify internal control deficiencies as part of our risk assessment process.
- **Further audit procedures.** We determine the nature, timing and extent of tests of controls and substantive procedures necessary to address the risks identified. We select transactions for testing using various approaches, which may include specific identification of transactions or may involve sampling.

When audit evidence obtained from the audit procedures results in identification of previously unidentified risks of material misstatement or contradicts planned risk assessment procedures, we revise the assessment and plan and perform additional audit procedures to reduce risk of material misstatement related to those assertions to an acceptably low level.

- **Evaluation.** At the conclusion of the audit, we evaluate the sufficiency and appropriateness of the audit evidence obtained and whether the assessments of the risks of material misstatement at the relevant assertion level remain appropriate. We may redesign planned audit procedures based on our evaluation. We evaluate the effects, individually and in the aggregate, of factual, judgmental, and projected misstatements that are not corrected by the organization. We communicate all misstatements identified during the audit, other than those we believe to be trivial, to management and those charged with governance on a timely basis.
- **Delivery.** Our audit culminates with the issuance of a report on the financial statements, report on internal control over financial reporting, report to those charged with governance and, if applicable, communications of material weaknesses and significant deficiencies.





Detailed information regarding our audit methodology and approach

Planning phase

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

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

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

Internal control evaluation and risk assessment

On an annual basis, RSM will evaluate and update our understanding of the City's system of internal control to assess the extent it can be relied upon to ensure accurate information, to ensure compliance with laws and regulations and to provide for efficient and effective operations.

Internal control is a process, affected by management and other personnel designed to provide reasonable assurance of achieving objectives. Our assessment of internal control is concentrated in the following areas:

- Inquiries of appropriate entity personnel regarding the design and/or application of relevant internal control policy or procedure including the classes of transactions to which the policy or procedure applies, how it is applied and by whom, and the disposition of exceptions detected by the policy or procedure.
- Inspection of documents and/or reports evidencing the design and/or application of the relevant policy or procedure by entity personnel; noting how the policy or procedure is applied and by whom, the classes of transactions to which it applies and the disposition of exceptions detected by the policy or procedure.
- Observation by the auditor of the performance of the relevant policy or procedure by entity personnel; noting how the policy or procedure is applied and by whom; the classes of transactions to which it applies and the disposition of exceptions detected by the policy or procedure.
- Re-performance of the application of the policy or procedure by the auditor and comparison between the results obtained by the auditor and the results obtained by the entity personnel.
- Our audit approach is based on our understanding of your internal control systems, as well as how your staff members interact with them. This helps us to evaluate the design of your controls as well as determine the key controls which we test to ensure they have been implemented. Understanding of the



controls and testing the significant control areas will allow us to reduce substantive testing procedures, focus the audit approach and gain efficiencies as we audit the organization.

- Our objective is to assess whether the standards of security, integrity, continuity, and control remain conducive to reliable processing, consistent with the City's technology standards and appropriate to safeguard your information assets.
- Technology is instrumental in driving productivity, efficiency and operational growth. We understand the complex challenges you face, with a changing landscape and a lean budget. We will align people, processes and technology to help meet your strategic goals.
- A key component of our audit methodology is an integrated approach with our technology risk consulting (TRC) practice. While the fundamental requirements of a financial statement audit are built on the key business processes and corresponding financial transactions, we recognize that many of the critical activities are enabled by technology.
- We will test key IT systems and processes, monitoring how they contribute to your overall processing environment and affect the reliability of financial information.
- Due to the increased risks as our world continues to change and become more sophisticated, we will perform an assessment of the City's cyber-security readiness. This will include a review of controls in place to prevent breaches and policies and procedures in place to react to cyber-attacks.

Impact of information technology (IT) on the audit approach

An entity's use of information technology (IT) may affect the internal control relevant to the achievement of the entity's financial reporting, operations, or compliance objectives and its operating units or business functions. Therefore, the auditor is required to obtain an understanding of the information system, including the related business processes relevant to financial reporting. The extent and nature of the risks to internal control vary depending on the nature and characteristics of the entity's information system.

The use of professionals possessing IT skills to determine the effect of IT on the identification of risks of material misstatement, to understand the IT controls, or to design and perform tests of IT controls or substantive procedures is a significant aspect of the audit engagement. We consider the following factors in our risk assessment process:

- The complexity of the entity's systems and IT controls, and the manner in which they are used in conducting the entity's business
- The significance of changes made to existing systems or the implementation of new systems
- The extent to which data is shared among systems or applications
- The extent of the entity's use of electronic commerce
- The entity's use of emerging technologies
- The significance of audit evidence that is available only in electronic form

Any risks identified during the assessment of the City's information technology system will be appropriately incorporated into our overall audit approach.

Our RSM engagement team (our financial auditors) collaborate extensively with our TRC team members, who are best positioned to determine how to obtain the information we need and how best to understand and evaluate your critical financial statement applications, supporting systems and databases efficiently and effectively. This bridge approach allows us to penetrate the "black box," rather than audit around it, and provide solutions that could also potentially streamline automated processes, as well.

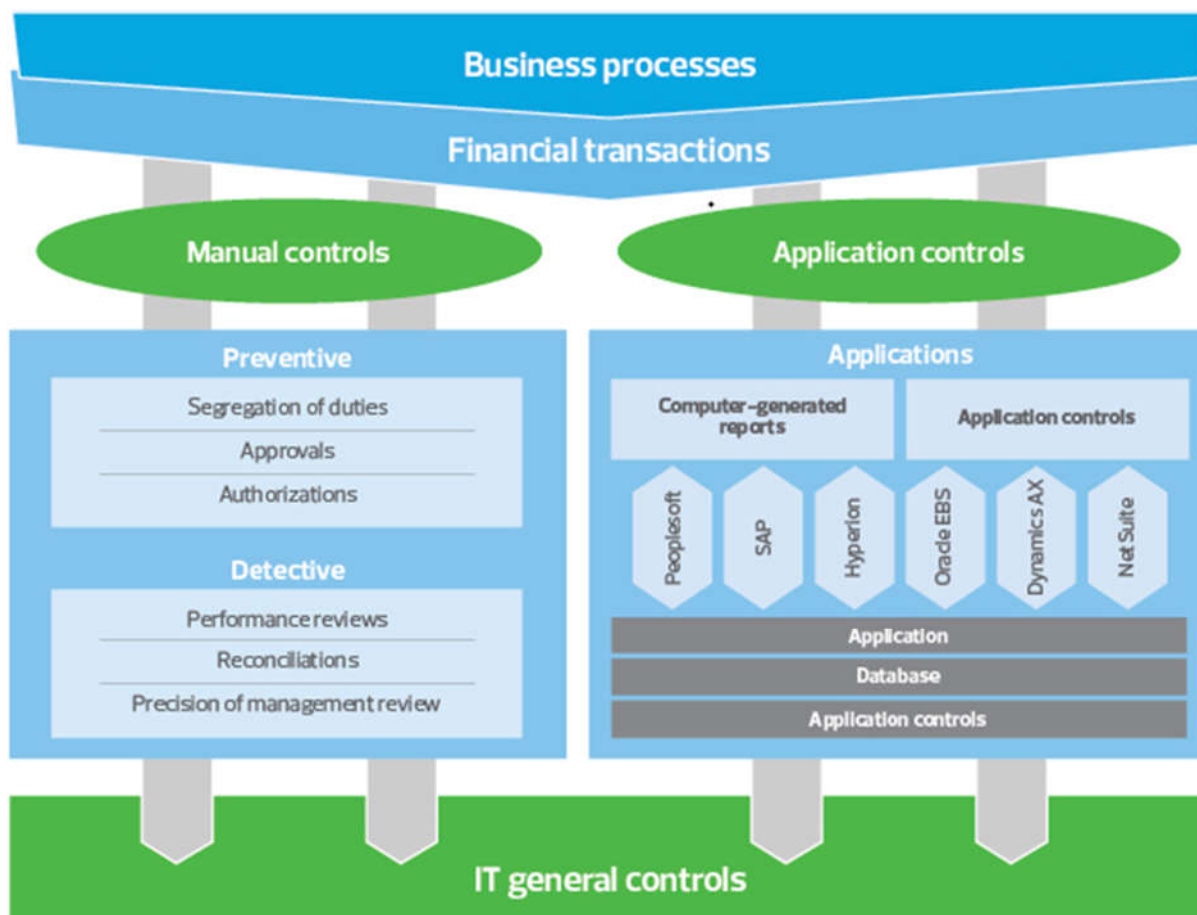
Our TRC teams have subject matter specialists who have extensive experience auditing various tier 1 applications, supporting systems and databases, such as PeopleSoft, Oracle, SQL, Microsoft Dynamics AX and many more. Specifically, Alexandra Lorié will lead the IT services team on this engagement and has led a number of integrated financial audits where she managed the development of a common IT general controls framework, application security controls, role-based security separation of duties analysis (which resulted in efficiencies within the audit strategy) and stronger relationships with the IT and accounting organizations.



Additionally, Alex has helped define and implement a data analytics strategy that established a continuous risk assessment program and a mature continuous controls monitoring activity.

During the planning phase of our audit, our integrated team will identify the key in-scope financial processes and significant accounts, based on the overall risk assessment. As key processes are identified, our team will perform audit procedures to evaluate the business processes and identify the key manual and automated controls that mitigate the risk of financial statement errors, as noted in the graphic below.

IT general controls (ITGCs)



Our IT audit approach has been designed to gain an understanding regarding the design and operating effectiveness of ITGCs, in support of the overall IT control environment. We will perform an evaluation of the critical applications, supporting systems, databases, processes and related procedures.



We will work closely with management to frame our exact procedures accordingly, during the risk assessment and planning phases of our audit. Our risk-based approach will continue to include the following procedures:

Area of focus	Business risks	Description of key considerations
Entity-level controls	Risk of undefined policies and procedures	<ul style="list-style-type: none"> We will review the IT policies and procedures including security, access management, change management, managed services procedures and backup policies.
Assessment of change management controls	Risk of unauthorized changes to financial applications and supporting systems	<ul style="list-style-type: none"> We will assess the change management controls in place over the internally developed applications, to confirm that changes were appropriately authorized, tested and approved, and that production monitoring is in place. Segregation of incompatible duties will be analyzed in the change management environment to make sure that individuals are not able to develop and implement changes into the production environment, and that direct access to databases are limited and controlled.
Assessment of logical access controls	Risk of inadequate information security Risk of inappropriate access to financial statement data	<ul style="list-style-type: none"> We will assess the controls in place around user provisioning, including granting access to new users, removing access for terminated users and changing access for transferred users. Management's periodic review of user access will be tested for completeness and timeliness. Additionally, we will assess the key applications, operating systems and databases for password strength, security configuration and privileged access.
IT operations assessment	Risk regarding the loss of data or unavailable systems	<ul style="list-style-type: none"> We will assess the key IT operations processes, including backup and recovery, job scheduling and incident management, to determine whether appropriate controls are in place to facilitate availability of critical information.
Service Organization Controls (SOC) reporting analysis	Risk related to inappropriate vendor reliance	<ul style="list-style-type: none"> We will perform an assessment of the applicable SOC reports including bridge letters provided by the service providers.

IT-enabled business processes through automated controls

Across each of the identified significant transactions and business processes relevant to our audit strategy are key controls that support the completeness and accuracy of the financial statements. Those controls are broken down between manual (i.e., functional user driven activities) and automated (i.e., computer generated activities) controls.



Our audit approach is designed to evaluate both of those fundamental control areas. Specific to the technology enablement considerations, our procedures are designed to focus on the following automated controls areas:

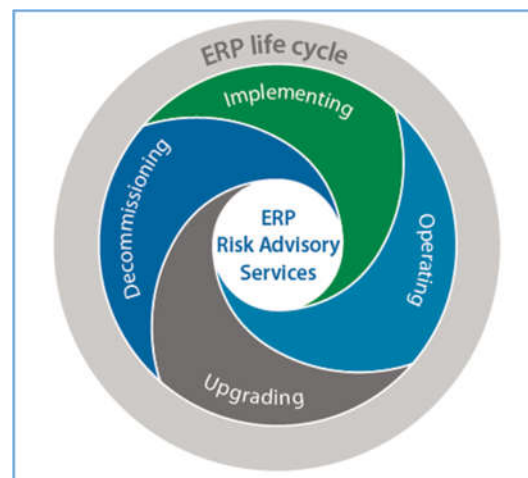
Area of focus	Business risks	Description of key considerations
Application controls	Incomplete data processing	<ul style="list-style-type: none"> We will review application controls which are configurable or embedded controls within the critical financial applications that drive efficiencies within the IT-enabled business processes. Those controls include but are not limited to: <ul style="list-style-type: none"> Calculations Edit checks Data transfers Separation of duties Configurable thresholds Approvals/workflows
Computer-generated reports	Risk of misstated financial information	<ul style="list-style-type: none"> We will evaluate controls over the completeness and accuracy of computer-produced information (i.e., source of the information and management's controls to verify information is complete and accurate), also considering effectiveness of information technology general controls (ITGCs).

IT systems risk and controls review

As compliance demands evolve and regulatory requirements increase, organizations seek to improve the quality of business operations and strengthen security risk and controls through implementing enterprise resource planning (ERP) systems. In addition, businesses that already utilize ERP systems seek ways to continuously optimize controls to gain audit efficiencies or improve operational IT risk governance.

Our professionals have extensive experience and knowledge of a variety of ERP strategies and platforms (i.e., SAP, Oracle, PeopleSoft, Microsoft Dynamics AX, etc.). Many of our IT risk professionals started their careers working intimately with ERP systems. Therefore, we understand operations at a functional level, allowing for better advice to our clients to mitigate risk or improve IT governance and reduce costs at any state of the ERP life cycle.

We have developed an application security, configuration and process control assessment tool suite that includes both proprietary and commercially available tools. These tools allow us to drive efficiencies across the financial audit strategy, through automated means leveraging proprietary rule books.



Additionally, we leverage nationally developed, specialized ERP content, which enables our teams to review ERP controls effectively and consistently. The breadth of functionality makes a wider range of ERP



assessments more feasible, from analyzing application security models, to assessing system configurations, to reviewing data permissions.

Implementing data analytics to drive audit efficiency

Traditional internal controls most often rely on audit-driven, statistical-sampling methodologies. These controls only focus on the largest transactions, or those with the highest perceived risk based on a single parameter. Thus, vast populations of data are never examined.

Our approach is to integrate analytics throughout the entire audit lifecycle. From developing the initial risk assessment, using real-time data to drive a dynamic audit program, to establishing a pilot program of repeatable analytics that may result in a continuous assurance or monitoring program, our data analysis team members are capable of leveraging various tools to drive efficiencies across the financial audit strategy.

Data analytic integration				
Establish analytic program strategy	Conduct a data-driven risk assessment and sampling	Define ad hoc and repeatable analytic tests	Develop and execute continuous assurance program	Facilitate dynamic management reporting

We have developed a proprietary tool, *mAnalytics*, which takes a powerfully different approach. We do not sample some of the data; we analyze every appropriate piece of information—not just within your organization, but also in a variety of public databases—looking for connections or discrepancies that might indicate fraud or provide other valuable business insights. This approach supports you in targeting those elements for further examination.

mAnalytics has a highly adaptable methodology customizable to specific needs. Most commonly, *mAnalytics* is used to analyze data for red flags of fraud, errors and control issues. Using a risk-based approach, we:

- Highlight the most concerning records among 100 percent of the population
- Assign a risk score to each individual vendor, employee, customer or other entity of interest
- Rank the entities by risk to concentrate investigative resources and minimize costs
- Deliver a read-only working copy of the review tool, with complete test results, so future self-reviews can be performed if needed

Benefits of using mAnalytics

- ***mAnalytics is more efficient.*** Because the process is highly automated, it not only broadens the reach of your internal control efforts beyond statistical sampling to include all data, it does so while placing minimal demands on your people.
- ***mAnalytics is more effective.*** Since it targets activities with a higher risk of being fraudulent, your people waste less time on innocuous activities and more time analyzing those with the highest potential to point to fraud.
- ***mAnalytics helps strengthen your controls.*** It can draw attention to problematic activities that are not fraudulent, but that are flagged as high risk due to current control weaknesses. This allows you to proactively strengthen controls before those weaknesses are exploited for fraudulent purposes.
- ***mAnalytics sends a clear message to your people.*** An important part of any fraud prevention program is sending a strong deterrent message to employees who might consider fraud. By making it clear that all data is now being evaluated, employees will no longer think they can avoid protection just by gaming known control parameters.
- ***mAnalytics spotlights wasteful practices.*** Vendors with multiple accounts and duplicate payments can sometimes indicate fraud; however, sometimes they just point to careless or wasteful practices. Waste might not be a crime, but it can be equally destructive to your operations.



Fieldwork phase

Prepared-by-client schedules

As we have done in prior audits, we will work with management to develop a prepared-by-client (PBC) listing. In addition, to help manage and accelerate the audit process, we will develop an audit closing schedule, with the PBC items, as well as key milestones, assigned responsibilities and due dates.

PBCs and related information can be provided to us electronically and transferred to our secure laptop computers for audit. Clients can upload requested schedules onto our Collaborate secure file transfer protocol server that can be accessed only by designated RSM and client personnel.

Interim fieldwork

Interim fieldwork will be focused on developing a deep understanding of the City's significant transaction cycles. Our efforts will primarily focus on the revenue, expenditure and payroll cycles. During this phase of the audit we will request the City's internal control documentation over the major transaction cycles. We will also need access to personnel who initiate, authorize, process and record transactions in each of these cycles.

Prior to the initiation of year end fieldwork, we will schedule evaluations of the City's electronic data processes (EDP) systems. This phase of the audit will be conducted by our Technology Risk Consulting (TRC) group. If it is determined to be effective, we may also have our Transaction Risk Advisory Services (TRAS) group conduct application level testing to provide substantive audit evidence over the specified transaction cycle. For example, if we successfully conducted application level testing, we could place reliance on your systems which would reduce our reliance on substantive testing.

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

Final fieldwork

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

Cash and cash equivalents

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

Investments

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

Receivables

Receivable balances will be confirmed on a sample basis. A statistical sampling model will be used to select accounts for confirmation. For certain receivables such as utility receivables, confirmations are not effective so for these types of receivables, alternative procedures will be performed.

Capital assets

Capital asset additions will be tested for existence through detail testing. Valuation will be tested primarily through substantive analytic procedures. Disposals of capital assets will be tested for proper authorization. If



impairment of existing capital assets is indicated, we will examine management's calculation of the impairment loss.

Vouchers and accounts payable/due to other government agencies

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

Accrued salaries/accrued compensated absences

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

Bonds, notes payable and leases

Bonds and notes payable will be subject to confirmation procedures. Additionally, RSM will test compliance with debt covenants that are material to the financial statements. For example, RSM will test minimum debt service coverage as well as minimum debt reserve requirements. We will also evaluate the City's arbitrage positions and the end of each year.

Pension, OPEB and self-insurance liabilities

The recorded values for pension, OPEB and self-insurance liabilities are dependent on actuarial valuations. Our approach to auditing these valuations is threefold. The first step is to provide the valuation reports to our internal actuary subject matter experts. RSM actuaries will evaluate the methods used in calculating the liability as well as the assumptions used in developing the models. Lastly, we will evaluate the professional credentials of the City's actuaries and confirm their independence from the City.

Net position/fund balance

Equity balances will be rolled forward from the prior year and recalculated by the auditors. Restricted balances will be traced to external restrictions or enabling legislation. Net investment in capital asset balances will be recalculated for propriety. Fund balance designations will be evaluated/tested to ensure amounts are properly determined in accordance with GASB 54, *Fund Balance Reporting and Fund Type Definitions*.

Revenues

Revenues are subject to a mixture of procedures. Depending on the nature of the revenue, we will perform control testing, substantive analytics and substantive tests of details. Typically, revenue cycles that are comprised of large numbers of transactions and follow a predictable pattern are more efficiently tested through substantive analytics and tests of control. Revenue cycles that are comprised of few transactions with large values per transaction are effectively tested through substantive tests of details.

Expenses

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



Debt financing experience

Debt is a significant area for the City. RSM has extensive experience with municipal debt issuers. Most of our government clients are active in the market and market participants recognize RSM as a highly qualified and reputable firm. As one of the largest firms in Florida serving local governments, our national presence and recognition nationwide, separates us from local firms which is important for an entity like the City that is active in the bond markets.

We frequently interact with financial advisors (FAs), underwriters and bond counsel firms in due diligence meetings or reviews of official statements. We are often added to the distribution lists and review the trust indentures and related documents.

RSM is familiar with various debt related best practices and reports, including the following:

- GFOA's best practices and advisory publications
- Arbitrage rebate requirements and reports
- Recording of the issuance, premium or discount and disclosure of refunding's and swaps
- Rating agency outlook reports and ratings methodology
- SEC Rule 15c2-12 filing requirements on the Electronic Municipal Market Access (EMMA)

Consent and comfort letters: We have worked with many clients and their bond counsel to issue consent and comfort letters. Our procedures may include review of the Preliminary Offering Statement (POS) and official statements and related documents. We may perform post-balance sheet review and update procedures. We often recalculate the entity's debt coverage requirements and test applicable financial covenants.

Debt types: RSM has experience with all types of debt financing. We have been involved with:

- Bond anticipation notes (BANs)
- Tax anticipation notes (TANs)
- General obligation bonds (GOs)
- Certificates of participation (COPs)
- Pension obligation bonds (POBs)
- Build America bonds (BABs) (taxable)
- Construction bonds
- Revenue bonds
- Refundings/defeasances
- Forward purchase agreements
- Asset sale/leasebacks (PPPs)

Uniform Guidance and Single Audits

Your proposed engagement team members collectively possess the skills, knowledge and experience to perform financial and compliance audits under *Government Auditing Standards* and the Uniform Guidance—and have undergone requisite training.

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

As a firm, we have performed **hundreds of single audits annually** and have received extensive training in governmental accounting, auditing and financial reporting. In addition, our professionals receive specialized training on the compliance requirements of Uniform Guidance, the Florida Single Audit Act and the use of the related compliance supplements, as applicable. As of this date, RSM has over 800 professionals with sufficient specialist experience to act as a supervisory auditor of a Single Audit.



Reporting phase

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

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

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

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



A. Set forth the proposed schedule of the engagement, including any proposed segmentation of the engagement.

Timeline

The following shows the key milestones in the engagement and anticipated completion dates. This timeline will be updated annually in collaboration with management to ensure we consistently meet your goals.

Audit Stage	Aug	Sept	Jan	Feb	March	April
Planning Phase:						
Entrance conference						
Provide client request list and detailed audit plan						
Fieldwork Phase:						
Interim fieldwork						
Complete fieldwork						
Reporting Phase:						
Comments on draft financial statements						
Issue financial statements and reports						
Exit conference						
Presentation to City Commisison/CRA Board						



B. Staffing assignments and levels to be designated to each proposed segment of the engagement.

We understand that the City is looking for value in the professional relationship they have with their auditors. Value comes from the knowledge, experience and dedication that the auditing firm employs. We have developed an hourly budget and timeline that we feel will accomplish the objectives of the City and meet your specific needs. The information which you have shared with us, combined with our prior experience of having served as your external auditors, has been used to develop the following plan and audit timeline detailing the amount of time planned by segment and by level as follows:

Segment	Number of hours anticipated (includes CRA)				
	Partners	Managers	Supervisors & Seniors	Staff	Total
Planning	38	57	120	164	379
Fieldwork	114	171	365	492	1,142
Reporting	38	57	120	164	379
Total Hours by Level	190	295	605	820	1,900

The hours noted above do not reflect first time audit procedures of 250 hours, which is our investment in re-gaining an understanding of the City's operation so we can better serve you.

C. Describe sampling techniques.

Effective use of sampling (statistical and non-statistical) generally allows us to achieve audit objectives in a more efficient manner. The approach we plan to use for sampling is consistent with our professional standards and guidance found in the AICPA Audit Guide, Audit Sampling.

RSM does not rely solely on the results of a single procedure to reach a conclusion on an assertion relating to an account balance, class of transactions, or the operating effectiveness of controls. Rather, our audit conclusions are usually based on evidence obtained from several sources as a result of applying a number of procedures. The combined evidence obtained from the various procedures is considered in reaching an opinion about whether the financial statements are free of material misstatement.

Our professional standards provide guidance for planning, performing and evaluating audit samples. Such standards include guidance related to sampling risk, sampling in substantive tests of details, and sampling in tests of controls, as well as discussion of dual-purpose samples. This guidance addresses sampling considerations when performing a financial statement audit—with an emphasis on testing account balances or classes of transactions that may contain misstatements—as well as testing internal control over financial reporting.

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

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

- Compliance tests of internal accounting control procedures that we plan to rely on to reduce the scope of planned substantive tests.



- Compliance tests to provide reasonable assurance that internal control (accounting and administrative) procedures used in administering federal and state financial assistance programs, if any, are being applied as prescribed.

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

D. Discuss the extent of evaluation and use of electronic data processing software in the engagement.

Audit innovation

We continually invest in audit innovation because audit quality is paramount to what we do, and we want to perform audits in the most productive manner possible. Technology automates certain audit procedures and the flow of audit documentation; this automation, in turn, enables our auditors to more intently focus on what really matters—the design and results of audit procedures related to the areas with the highest risk.



Computer-assisted audit tools we use to achieve a more effective and efficient audit are summarized below:

RSM Orb, our optimal risk-based audit methodology. Deployed across more than 100 countries worldwide, RSM Orb is designed with a focus on the middle market and scales with client complexity to provide a robust, quality audit. Our technology platform and proprietary methodology enables our auditors to focus on your risks and design procedures tailored to your unique circumstances and environment. RSM Orb enables us to develop a deeper understanding of your business, providing you with critical insights now and for the future.

An RSM audit delivers:

- **Consistency.** A consistent approach across any number of operations and jurisdictions, tailored to your unique risks and circumstances
- **Innovation.** Optimizing our use of technology in how we plan and conduct our work to enhance your audit experience
- **Critical insights.** Pinpointing those areas that require closer scrutiny and enhanced judgment, enabling us to be more effective in addressing risk areas and adding intellectual value and critical insights
- **Confidence.** Through robust and considered planning, an efficient technology platform and a highly qualified, experienced team





IDEA®, for digging deep into big data. We use IDEA as our data mining and extraction tool to analyze big data and gain audit insights from that underlying data. IDEA improves audit efficiency in many functions, such as: (a) sampling, including selection and evaluation for systematic, random, stratified random, monetary unit and attribute sampling; (b) field manipulation that allows fields to be appended for calculations and recomputations, facilitates account reconciliations and analyzes the population for major or unusual transactions; and (c) field statistics that display and print statistics about transactions.

IDEA also can:

- Search complete data sets, such as when probing for fraudulent journal entry characteristics during journal entry testing.
- Perform data combinations, such as when pulling general ledger information into one file or comparing accounts payable to disbursements.
- Perform tests for unusual activity including Benford's law.

RSM Collaborate, to connect teams and simplify workflow. Our proprietary RSM Collaborate tool—a secure, internet-based platform designed to optimize engagement management and accountability—enables RSM and client teams to stay in touch and simplify the workflow process. The City's management can leverage Collaborate to stay in touch with the engagement team from any location. Collaborate enables us to collect, organize and track your documents. The impact: Collaborate drives efficiencies and enhances productivity in the timing of our audit of those documents. The City and RSM will benefit through an efficient exchange of files and a reduced risk of unauthorized access to data. File size limitations and potential for duplicate document requests are eliminated through the use of this secure internet-based platform. **Given the recent challenges incurred during the pandemic, our Collaborate tool has allowed us to work effectively with our clients and continue to perform our audits in a completely 100% virtual environment. If the need arises for the City's audit we will have the ability to seamlessly and efficiently complete your audit without any issues.** Other Collaborate features include:

- Engagement calendars to track milestones
- Functionality to assign tasks and due dates and track related progress
- Protocols to manage document iterations, assisting with version control
- Safeguards to enable secure transfer of files, centralization of data and protection of confidential and sensitive information
- Ability to control information access with respect to distinct tasks
- Capability of issuing updates, alerts and notifications of pending deadlines

E. Describe the analytical procedures which will be used.

Our audit approach requires the use of analytical procedures to assist in planning the nature, timing and extent of other auditing procedures. The primary focus of analytical procedures employed at the planning stage is the identification of specific risks or errors in the financial statements or of compliance violations. Analytical procedures will be performed at both the government-wide and fund level and will include the following where applicable (1) Comparison of original budget (revenue sources and appropriations) to actual amounts, (2) Comparison of major revenue, expenses, and expenditure amounts to preliminary expectations based on budgets and forecasts & prior year's amounts, (3) Consideration, to the extent applicable, of the certain key financial relationships in relation to expectations to determine if there are unusual or unexpected balances or unexpected relationships. Typically, balances that are comprised of a large number of homogeneous transactions and follow a predictable pattern (i.e., water and wastewater and building permit revenues) are more efficiently tested through analytical procedures.



F. Describe the approach to be taken to gain and document an understanding of the internal control structure.

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

- Perform an in-depth review of internal control documentation over key transaction cycles (i.e., treasury, procurement, payroll, revenue and cash receipts, capital asset, debt, etc.)
- Use internal control narratives to document key flows of information
- Document our understanding of the information systems and control activities (including controls over segregation of duties, safeguarding of assets, and asset accountability) for significant accounts and classes of transactions
- Tests of controls, which are performed to determine that controls are properly designed and effectively operating

G. Describe the approach to be taken in determining laws and regulations that will be subject to audit test work.

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

H. Describe the approach to be taken in determining audit samples for purposes of test compliance.

RSM is proposing to perform the compliance audit so as to meet the audit requirements imposed by the Single Audit Act and Subpart F of Title 2, U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. We will conduct our audit in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards* issued by the Comptroller General of the United States; the provisions of the Single Audit Act; Subpart F of Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; the U.S. Office of Management and Budget's Compliance Supplement, the Florida Single Audit Act, and guidance provided in the audit guide titled AICPA Audit Guide, *Government Auditing Standards and Single Audits*.

We will employ audit sampling to obtain sufficient appropriate audit evidence in a compliance audit of federal and/or state awards. It should be noted, however, that the compliance audit environment differs from sampling in a financial statement audit.

To meet compliance-related objectives, we gather sufficient appropriate evidence related to auditee compliance with laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program. In addition to the standards and guidance referenced above, we apply the sampling guidance found in the AICPA Audit Guide, *Government Auditing Standards and Uniform Guidance* when the audit is also performed to address compliance audit requirements of federal and state awards.



Our familiarity with sampling, the standards, and relevant audit guides has allowed our firm to develop certain tools that facilitate the efficient and effective use of sampling in the financial and compliance audit environment.

I. Describe any municipal staff support anticipated for the engagement.

The assistance to be supplied by City personnel will be described in a client participation list, which outlines the specific activities, schedules and analyses that should be completed by City's personnel, including the dates when the information should be available to us. Such activities could include drafting changes to information systems documentation, preparing schedules to support account balances, providing evidence such as invoices and providing explanations for variance analyses and other endeavors.

Timely and accurate execution of this work is an essential condition to our completion of the audit and issuance of our audit report in a timely and efficient manner. Support from your accounting personnel for the preparation of requested schedules and other supporting documentation before we commence fieldwork will help to minimize cost in the audit process. Management's timely completion of schedules and other information related to significant risks—which may be more time-consuming and/or difficult to prepare—is essential in achieving an effective and efficient audit.

In addition to our communication with you in relation to schedules and information needed for the audit, it is equally important that management communicate with us in a timely manner regarding changes to your organization that could impact the audit. Such changes could include, but are not limited to, new debt agreements, formation of new entities/component units, changes in reporting deadlines, etc.

Upfront knowledge of such matters will assist us in more efficiently and effectively planning our audit procedures and in adjusting the client participation list accordingly. We encourage you to continually discuss with us ways in which management can be involved in maximizing audit efficiency and minimizing cost in the audit process.

J. Describe the quality control or internal review process the firm provides of the audit and/or financial statements.

At RSM, we establish policies and procedures designed to provide reasonable assurance that (a) engagements are consistently performed in accordance with applicable professional standards and regulatory and legal requirements, and (b) we issue reports that are appropriate in the circumstances. We implement these policies by developing, maintaining and providing personnel with our electronic manuals, software tools and subject-matter guidance materials, which address:

- Our audit methodology
- Engagement supervision, including the timing and extent of the various levels of engagement review
- Appropriate documentation of the work performed
- Identifying matters for consultation or consideration by more experienced professionals

Our audit methodology

Our audit approach is carefully designed to comply with professional standards, providing a high level of audit quality and an appropriately low level of business risk. The audit approach is founded on a thorough understanding of the client's business, including its financial reporting and business control environments. Our understanding of the client's business also focuses on obtaining an understanding of internal control over financial reporting that is sufficient to identify and assess the risks of material misstatement and developing an audit plan that is responsive to those risks.



The engagement team is required to plan the audit work so that an effective audit is performed, designing procedures that are responsive to the fraud risks and other risks of material misstatement identified. The nature, timing and extent of procedures performed are consistent with risk assessments made and the approach described in the planning documentation. The appropriateness of planned procedures is reconsidered when significant changes in risk factors are identified during the execution of tests of controls and substantive procedures.

Engagement supervision

Various levels of engagement review, including by the senior in-charge, manager and partner, are used to document the supervision and review of the engagement performed by engagement supervisory personnel. An engagement quality review is required for audits of public companies and in a number of other circumstances. This review provides additional assurance with respect to the financial statements and our report thereon, the sufficiency of evidential matter obtained and the audit conclusions reached.

Consultations

Our firm expects its professionals to seek assistance from persons possessing specialized knowledge and expertise whenever they encounter situations where they lack sufficient knowledge or experience, and in certain specific situations prescribed by our consultation policy. RSM has designated subject matter experts and functional and industry specialists who provide professionals with access to knowledge and expertise in a variety of specialized, complex and (or) unusual areas. Certain situations prescribed by our policy require consultation with the National Professional Standards Group.



OTHER REQUIREMENTS

1. Identification of anticipated potential audit problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the City of Hollywood/Hollywood CRA.

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

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

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

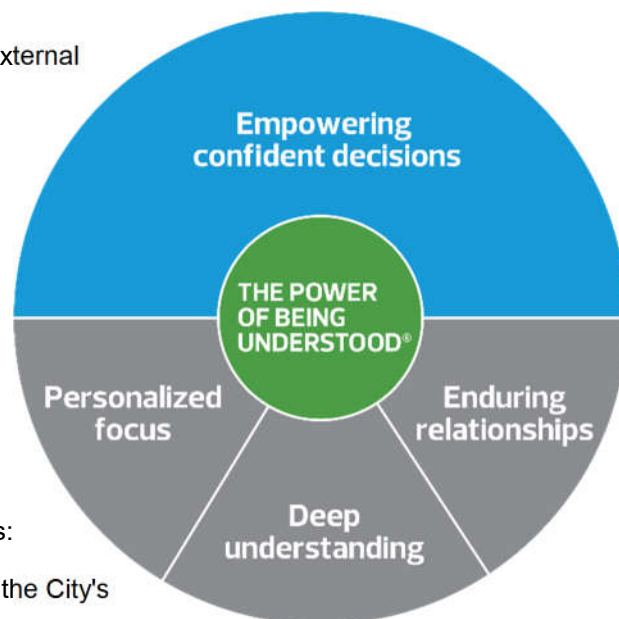
Step 2 - Make an initial assessment of the impact of alternative accounting treatments.

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

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

Proactive resolution of accounting issues

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





2. Additional information

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

RSM US LLP is registered in Florida as a foreign registered limited liability partnership and is headquartered in Chicago, Illinois.

- B. Provide the Federal Employer ID number of the proposer.*

RSM's federal employer ID number is 42-0714325.

- C. Any additional information which the proposer considers pertinent for consideration should be included in this part of the proposal.*

Representation on standard-setting bodies

The City wants to be informed and understand the impact of regulatory challenges, and deserves an auditing firm with a deep level of involvement with standard-setting bodies.

We require all professionals who are CPA's to be members of the American Institute of Certified Public Accountants (AICPA), and we actively participate on various AICPA committees, task forces and expert panels, including the AICPA Auditing Standards Board, Professional Ethics Executive Committee, National Peer Review Committee, AICPA Governmental Audit Quality Center and AICPA State and Local Government Expert Panel. This participation provides immediate, first-hand knowledge of proposed and final standards and other developments affecting our clients and audit quality. RSM also has provided technical review services to the AICPA for a number of industry-related audit and accounting guides, risk alerts and other publications.

Brian Schebler, RSM's national director of public sector services, is a past chair of the AICPA Governmental Audit Quality Center Executive Committee, where he was an initial and multi-term member. He continues to serve as the firm's Designated Audit Quality Partner. He is a member of the AICPA Practice Monitoring Task Force - Government and Compliance Audit Subgroup and participant in the AICPA Audit Quality Center Compliance Monitoring Task Force. He is serving his third term as a member of the GAO Advisory Council on Government Auditing Standards and is also our firm's Single Audit Roundtable representative. He frequently presents training on behalf of the AICPA, serves as a member of industry-related task forces, assists with industry related publications, and is a former initial and multi-term member of the AICPA State and Local Government Industry Expert Panel. The majority of the members of your proposed team are members of the Florida Government Finance Officers Association. Brett Friedman, your proposed engagement partner, is a past member of the Government Finance Officers Association Special Review Committee and has presented for multiple years at the annual FGFOA conference.



Advocacy and memberships

RSM participates in the following associations:

- Government Finance Officers Association
- Florida Government Finance Officers Association
- Association of Government Accountants
- National Association of State Auditors, Comptrollers and Treasurers
- National Association of State Chief Information Officers
- Public Pension Financial Forum

Attuned to industry developments and changes

We leverage a variety of means to keep our public sector personnel well-versed on issues affecting you. Among these, RSM professionals maintain relationships with many federal and state departments and agencies, as well as working relationships with officials within the U.S. Government Accountability Office and Office of Management and Budget. We have participated as an advisor to the President's Council on Integrity and Efficiency through the Quality of Audit Roundtable. Our firm also serves on the AICPA's State and Local Government Expert Panel. In addition, our audit teams are well-versed in GASB, AICPA and GAO pronouncements, including those being proposed by standard-setting bodies and those issued but not yet implemented.

Current RSM representation on regulatory bodies includes:

Adam Hallemeyer	<ul style="list-style-type: none"> • Center for Audit Quality Research Advisory Board • Center for Audit Quality Auditor's Reporting Model Task Force • Center for Audit Quality Estimates and Specialists Task Force
Brian Schebler	<ul style="list-style-type: none"> • GAO Advisory Council on Government Auditing Standards • Past Chair of AICPA Governmental Audit Quality Center Executive Committee • AICPA Practice Monitoring Task Force – Government and Compliance Audits Subgroup • Single Audit Roundtable Representative • AICPA Audit Quality Center Compliance Monitoring Task Force engagement reviewer
David Wood	<ul style="list-style-type: none"> • AICPA ASEC SOC 2 Working Group • AICPA ASEC Cybersecurity Working Group • AICPA ASEC SOC for Supply Chain Working Group
Eric Carroll	<ul style="list-style-type: none"> • Chair of the AICPA Multiple- and Multi-employer Employee Benefit Plans Task Force
Jamie Klenieski	<ul style="list-style-type: none"> • Center for Audit Quality Audit Quality Indicators Task Force • Center for Audit Quality IAASB International Standards on Quality Control Management Task Force • Center for Audit Quality Internal Control over Financial Reporting Task Force • Center for Audit Quality Independence Task Force
Jason Kellogg	<ul style="list-style-type: none"> • Center for Audit Quality Cybersecurity Steering Committee • AICPA Investment Companies Expert Panel
Jay Adkisson	<ul style="list-style-type: none"> • AICPA Health Care Expert Panel
Jay Schulman	<ul style="list-style-type: none"> • AICPA Digital Assets Auditing Working Group



Joe Adams	<ul style="list-style-type: none"> • Center for Audit Quality Governing Board • AICPA Major Firms Group
Joel Shamon	<ul style="list-style-type: none"> • Center for Audit Quality Advisory Council
John Edwardson	<ul style="list-style-type: none"> • AICPA National Peer Review Committee • AICPA Quality Control Materials Task Force • AICPA Associations Task Force
John Nicolopoulos	<ul style="list-style-type: none"> • AICPA Employee Benefit Plan Audit Quality Center Executive Committee
Josie Hammond	<ul style="list-style-type: none"> • Chair of the AICPA Employee Benefit Plans Expert Panel • Chair of the AICPA Employee Benefit Plans Audit Guide Revision Task Force • AICPA Employee Stock Ownership Plans Task Force • Employee Benefit Plans Auditor Reporting Task Force of the AICPA Auditing Standards Board • AICPA Employee Benefit Plans Audit Risk Alert Task Force
Mark L. Murray	<ul style="list-style-type: none"> • Center for Audit Quality Emerging Technologies Task Force • Accounting Blockchain Coalition Audit and Accounting Working Group • Chamber of Digital Commerce Digital Assets Accounting Consortium
Michele Clarkson	<ul style="list-style-type: none"> • Institute of Management Accountants Financial Reporting Committee
Michelle Horaney	<ul style="list-style-type: none"> • AICPA State and Local Government Expert Panel
Mike Lundberg	<ul style="list-style-type: none"> • AICPA Depository and Lending Institutions Expert Panel • Chair of the AICPA CECL Task Force Auditing Subgroup • AICPA Auditing Standards Board Task Force on Estimates
Nicole Durkin	<ul style="list-style-type: none"> • Center for Audit Quality Anti-Fraud Working Group
Prashant Nisar	<ul style="list-style-type: none"> • Accounting Blockchain Coalition Audit and Accounting Working Group • Chamber of Digital Commerce Blockchain Policy Update Working Group
Rich Davisson	<ul style="list-style-type: none"> • Center for Audit Quality SEC Regulations Committee <ul style="list-style-type: none"> – International Practices Task Force – Smaller Firm Task Force – Audit Practices Task Force
Rick Day	<ul style="list-style-type: none"> • FASB Small Business Advisory Committee • AICPA Digital Assets Accounting Working Group
Sara Lord	<ul style="list-style-type: none"> • AICPA Auditing Standards Board • AICPA Quality Control Standards Task Force • AICPA Audit Issues Task Force • Center for Audit Quality Professional Practice Executive Committee • Center for Audit Quality Advisory Council
Susan Roeder	<ul style="list-style-type: none"> • Center for Audit Quality Audit Data Analytics Task Force
Tom Sneeringer	<ul style="list-style-type: none"> • AICPA Governmental Audit Quality Center Executive Committee



Requirements associated with auditing federal and state grants

In order to meet compliance-related objectives of the Uniform Guidance, we gather sufficient, appropriate evidence related to auditee compliance with laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program. In addition to the standards and guidance referenced above, we plan to apply the sampling guidance found in the AICPA Audit Guide, *Government Auditing Standards and Single Audits*, when the audit is also performed to address compliance audit requirements for expenditures of federal and state awards in accordance with applicable single audit requirements.



APPENDICES

Appendix A – Biographies

Appendix B – Notarized Statement Regarding Conflict of Interest

Appendix C – Forms

Appendix D – Request for Clarifications to the Contract

Appendix E -- Addenda





Bob Feldmann

Partner, Audit Services
National Public Sector Industry Leader
RSM US LLP
Fort Lauderdale, Florida
bob.feldmann@rsmus.com

Summary of experience

Bob is our national public sector industry leader and has over 30 years of audit and accounting experience. He focuses his attention on bringing the vast resources of the firm together in order to meet all the needs of our state and local government clients. His experience also includes serving as the partner on various large governments clients performed in accordance with Government Auditing Standards, Uniform Guidance, Federal Single Audit Act, Florida Single Audit Act and the Rules of the Auditor General of the State of Florida.

A representative list of government audit clients include:

- **City of Hollywood**
- City of Miami
- City of Aventura
- City of Coconut Creek
- City of Cooper City
- City of Coral Gables
- City of Coral Springs
- City of Deerfield Beach
- City of Hallandale Beach
- City of Jacksonville/Duval County
- City of Miramar
- City of North Lauderdale
- City of North Miami
- City of Palm Beach Gardens
- City of Tamarac
- City of Tampa
- City of West Palm Beach
- Broward County
- Martin County
- Palm Beach County
- South Florida Water Management District
- Miami Parking Authority
- Broward County School Board
- Miami-Dade County School Board
- School District of Palm Beach County
- University of Miami
- Seminole Tribe of Florida
- Jena Band of Choctaw Indians
- Poarch Band of Creek Indians

Professional affiliations and credentials

- Certified public accountant, Florida
- American Institute of Certified Public Accountants
- Beacon Council, board member
- Broward County Salvation Army Adult Rehabilitation Center, advisory council chairman
- FIU President's Council and School of Accounting Advisory Board Florida
- Government Finance Officers Association
- Florida Institute of Certified Public Accountants
- Government Finance Officers Association
- Greater Miami Chamber of Commerce, trustee

Education

- CFO Program, University of Minnesota Graduate School of Business
- Master of Science, taxation, University of Miami
- Bachelor of Science, accounting, University of Florida



Brett Friedman

Partner, Audit Services
RSM US LLP
Fort Lauderdale, Florida
brett.friedman@rsmus.com

Summary of experience

Brett is the Florida public sector leader and has more than 25 years of experience providing audit and consulting services to governmental and nonprofit clients. His experience includes leading large governmental audits and performing audits in accordance with Government Auditing Standards, the Uniform Guidance, Federal Single Audit Act, Florida Single Audit Act and the Rules of the Auditor General of the State of Florida. A partial listing of his government audit experience follows:

- **City of Hollywood**
- City of Deerfield Beach
- City of Jacksonville/Duval County
- City of Aventura
- City of Boca Raton
- City of Coconut Creek
- City of Coral Gables
- City of Coral Springs
- City of Hallandale Beach
- City of Miramar
- City of Miami Beach
- City of North Miami
- City of Palm Bay
- City of Pembroke Pines
- City of Sunrise
- City of Tamarac
- City of Tampa
- City of West Palm Beach
- Town of Davie
- Broward County
- Glades County
- Hillsborough County
- Martin County
- Miami-Dade County
- Palm Beach County
- Canaveral Port Authority
- Hillsborough County Aviation Authority
- Jacksonville Aviation Authority
- Jacksonville Port Authority
- Palm Beach County Department of Airports
- South Florida Water Management District
- Miami-Dade County School Board
- School Board of Broward County
- School District of Palm Beach County
- Washington Metropolitan Area Transit Authority

Professional affiliations and credentials

- Certified public accountant, Florida
- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- FICPA State and Local Government Section
- Florida International University School of Accounting Corporate Advisory Board
- Florida Government Finance Officers Association, associate member
- University of Miami School of Accounting Corporate Advisory Board, Vice Chair
- Government Finance Officers Association Special Review Committee
- Florida Government Finance Officers Association 2016 and 2018 conference presenter, Integrating Technology in the Audit

Education

- Masters of Business Administration, University of Miami
- Bachelor of Science, accounting and economics, State University of New York at Albany



Scott Bassett

Partner, Audit Services
RSM US LLP
New Haven, Connecticut
scott.bassett@rsmus.com



Summary of experience

Scott has over 30 years of experience specializing in the audits of governmental and nonprofit organizations throughout the states of Florida and Connecticut. Scott's industry strengths include government and nonprofit organizations.

Clients for which Scott has served as audit partner or concurring partner include:

- City of Coral Gables, FL
- City of Coral Springs, FL
- City of Hartford, CT
- City of Manchester, NH
- City of New Britain, CT
- City of New Haven, CT
- City of North Miami, FL
- City of Norwalk, CT
- City of Providence, RI
- City of Stamford, CT
- City of West Haven, CT
- City of West Palm Beach, FL
- Palm Beach County, FL
- Town of Danbury, CT
- Town of Darien, CT
- Town of Glastonbury, CT
- Town of Greenwich, CT
- Town of Waterford, NY
- Town of Westport, CT
- Town of Wilton, CT

Professional affiliations and credentials

- American Institute of Certified Public Accountants
- Certificate of Educational Achievement (CEA) in Governmental Accounting and Auditing from AICPA
- Certified public accountant
- Connecticut and U.S. Government Finance Officers Association
- Connecticut GFOA Technical Standards Committee
- Connecticut Society of Certified Public Accountants
- CSCP's Governmental Accounting and Auditing Committee

Education

- Bachelor of Science, Central Connecticut State University



Anthony (Tony) Brunson

Partner, subconsultant firm
 abrunson@abcpasolutions.com

Summary of experience

Tony is a state and local government specialist with more than 36 years of experience working with public sector entities. He is a recognized governmental industry expert and has provided professional services to governments since 1978. Tony has performed audits in the nonprofit, government, education, housing, transportation and construction industries. He has been honored as an “Outstanding Entrepreneur” and community leader on several occasions. Tony also has extensive experience performing economic impact studies, construction claim reviews and providing economic development consulting services to developers, governments, and community development organizations throughout South Florida.

Representative client list includes:

- City of Fort Lauderdale
- City of Miami
- City of Miami Gardens
- City of Miami General Employees & Sanitation Employees Retirement Trusts and other Managed Trusts
- City of Miramar
- City of North Miami Beach
- City of Pompano Beach
- Miami Parking Authority
- Broward County
- Miami-Dade County
- Broward County School Board
- Miami-Dade County School Board
- Fort Lauderdale University
- South Florida Regional Transportation Authority
- South Florida Water Management District
- State of Florida

Professional affiliations and credentials

- Certified Public Accountant, State of Florida
- American Institute of Certified Public Accountants
- Broward Behavior Health Coalition, treasurer
- Carol City Community Center Foundation, chairman
- Dade Community Foundation
- Florida GFOA
- Florida Institute of CPAs
- Government Finance Officers Association
- Leadership Broward Class XVII
- Leadership Miami Alumni Association
- Miami Homeless Coalition, treasurer
- National Association of Black Accountants
- Women in Distress

Education

- MBE, Dartmouth College
- Bachelor of Science, Jackson State University



Anil Harris

Senior Manager, Audit Services
RSM US LLP
Fort Lauderdale, Florida
anil.harris@rsmus.com



Summary of experience

Anil has over 15 years of government and nonprofit auditing experience. His experience includes performing audits in accordance with *Government Auditing Standards, Uniform Guidance, Federal Single Audit Act, Florida Single Audit Act and the Rules of the Auditor General of the State of Florida*. Anil's recent experience afforded him the opportunity to implement GASBs 67, 68, 74, and 75. Anil's primary focus is working on municipal/local governments and nonprofit entities within the south Florida region. A partial listing of his government audit experience follows:

- **City of Hollywood**
- City of Deerfield Beach
- City of Coconut Creek
- City of Coral Gables
- City of Coral Springs
- City of Jacksonville
- City of Miami
- City of Miramar
- City of North Miami
- City of Tamarac
- Bal Harbour Village
- Glades County
- Broward County
- Miami-Dade County
- Miami-Dade Seaport Department
- Miami-Dade Solid Waste Department
- Palm Beach County
- Broward County Port Department
- School Board of Miami-Dade County
- School District of Palm Beach County
- Palm Beach County Health Care District
- South Broward Hospital District (d/b/a Memorial Health Systems)

Professional affiliations and credentials

- Certified public accountant, Florida
- American Institute of Certified Public Accountants
- Florida Government Finance Officers Association
- Florida Institute of Certified Public Accountants

Education

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



Alex Auguste

Manager, Audit Services
RSM US LLP
Miami, Florida
Alex.Auguste@rsmus.com



Summary of experience

Alex has over seven years of government and nonprofit auditing experience. His experience includes performing audits in accordance with Government Auditing Standards, Uniform Guidance, Federal Single Audit Act, Florida Single Audit Act and the Rules of the Auditor General of the State of Florida. Alex's primary focus is working on municipal/local governments and nonprofit entities within the South Florida region. A partial listing of his government audit experience follows:

- **City of Hollywood**
- City of Miami
- City of Coral Gables
- City of Coral Springs
- Town of Bal Harbour Village
- Miami-Dade County
- Broward County
- Miami Parking Authority
- Broward County Aviation Department (Ft. Lauderdale International Airport)
- Palm Beach County Airports
- Hillsborough County Aviation Authority (Tampa International Airport)
- School Board of Miami-Dade County
- University of Miami

Professional Affiliations and credentials

- Certified public accountant, Florida and New York
- American Institute of Certified Public Accountants

Education

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



Ashli McIntyre

Associate, Audit Services
RSM US LLP
Fort Lauderdale, Florida
ashli.mcIntyre@rsmus.com



Summary of experience

Ashli has a little less than two years of government and nonprofit auditing experience. Her experience includes performing audits in accordance with *Government Auditing Standards*, *Uniform Guidance*, *Federal Single Audit Act*, *Florida Single Audit Act* and the *Rules of the Auditor General of the State of Florida*. Ashli's primary focus is working on municipal/local governments and nonprofit entities within the South Florida region. A partial listing of her government audit experience follows:

- City of North Miami
- City of Coral Gables
- City of Tamarac
- Town of Bal Harbour Village
- Miami-Dade County
- Broward County
- Broward County Aviation Department (Ft. Lauderdale International Airport)
- Broward County Port Everglades Department
- South Florida Water Management District
- Palm Beach County Property Appraiser
- Palm Beach County Tax Collector
- Palm Beach County Sheriff's Office
- University of Miami
- Lynn University

Professional Affiliations and credentials

- Certified Public Accountant, Florida
- American Institute of Certified Public Accountants

Education

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



Alexandra Lorie

Director, Risk Consulting
RSM US LLP
Miami, Florida
alexandra.lorie@rsmus.com



Summary of experience

Alexandra is a consulting professional and project manager with over 15 years of experience working in Big Four and global technology consulting firms. Alexandra has experience leading and coordinating business and IT engagements, helping companies in a variety of industries. Alexandra possesses a Master's in Management Information Systems.

Areas of experience include IT general and application control reviews, IT risk assessments, IT attestation (SOC 1/2), project and engagement management, special IT projects and program assessments, business process analysis and improvement, policy and procedure evaluation and development, and system development and implementation. A partial listing of Florida government clients she has served follows:

- **City of Hollywood**
- City of Deerfield Beach
- City of Miami Beach
- City of Coral Gables
- City of Coral Springs
- City of Homestead
- City of Miami
- City of Miramar
- City of Pompano Beach
- City of Jacksonville/Duval County
- Broward County Clerk of Courts
- Brevard County
- Miami-Dade County
- Palm Beach County
- Palm Beach County Department of Airports
- Broward County School Board
- School District of Palm Beach County
- School Board of Brevard County
- Miami-Dade County School Board
- Miami Parking Authority
- Greater Miami Convention & Visitors Bureau
- Hillsborough County Aviation Authority
- Coral Gables Clerk of Courts
- South Florida Water Management District

Professional affiliations and certifications

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

Education

- Master of Science, management information systems, Florida International University
- Bachelor of Business administration, international finance and marketing and computer information systems, University of Miami



Michelle Horaney

Partner, Audit Services
RSM US LLP
Davenport, Iowa
michelle.horaney@rsmus.com



Summary of experience

Michelle is the state and local government, education and gaming industry audit technical leader for RSM. In this role, Michelle has responsibility for audit, accounting and risk containment matters across the firm's state and local government, education and gaming practice. Prior to joining RSM's National Professional Standards Group, Michelle served as a public sector specialist and audit partner in the firm's Davenport, Iowa, office. She has worked with a variety of public sector organizations including cities, counties, school districts, Native American tribes, higher education institutions, defined benefit pension and other postemployment benefit (OPEB) plans, and special purpose governments. Michelle also has extensive experience with compliance audits performed under the *Single Audit Act* and assists in the development of the firm's Single Audit tools.

Michelle serves as the firm's liaison with the Governmental Accounting Standards Board, serves on the American Institute of Certified Public Accountants (AICPA) State and Local Government Expert Panel and participates in the AICPA's Enhanced Oversight review program. A partial listing of her government audit experience follows:

- Hillsborough County
- Rock Island County, IA
- Black Hawk County, IA
- City of Tulsa, OK
- City of Des Moines, IA
- Illinois Department of Health and Human Services
- Illinois Department of Employment Security
- Indiana State Police Pension
- University of Miami
- Illinois State University
- School District of Palm Beach County
- Oklahoma Public Employee Retirement System
- Seminole Tribe of Florida
- Jena Bank of Choctaw Indians
- Poarch Band of Creek Indians

Professional affiliations and credentials

- Certified public accountant, Iowa and Illinois
- American Institute of Certified Public Accountants
- Iowa Society of Certified Public Accountants
- Illinois CPA Society
- Native American Finance Officers Association
- National Association of College and University Business Officers
- Central Association of College and University Business Officers
- Government Finance Officers Association



Appendix A—Biographies



Andrew Weidenhamer

Director, risk consulting
andrew.weidenhamer@rsmus.com

Summary of experience

Andrew is a director in the RSM's security and privacy risk consulting services practice. He has over 13 years of experience working in consulting within the information security and data governance field. Andrew has a unique combination of technical and business-related skills that allow him to perform in multiple roles. The bulk of his security/privacy experience, however, comprises working with organizations performing technical assessments, which include internal network, external network and Web application penetration assessments. Andrew has had the privilege of speaking at national security and hacking conferences, such as DEF CON, OWASP AppSec and Rochester Security Summit to name a few. Finally, he has development credits on a well-known penetration testing tool called Backtrack. His representative experience includes:

- Conducted large-scale enterprise internal and external penetration assessments for organizations of all sizes across every industry and sector, including health care, financial, retail, gaming, and state and local government entities.
- Acted in a practice lead role for a small information security boutique; in that role, focused on business and product development, which included the implementation of enterprise vulnerability and privacy management programs for his clients.
- Participated in the development and implementation of an enterprise information security program for a fortune 100 financial institution; led an enterprise PCI network segmentation project for the same institution.
- Performed as the client engagement manager on several large security, privacy, and risk services projects; developed and demonstrated the ability to lead diverse teams of consultants, peers, experienced hires and engagement participants from other organizations.
- Participated in an International Organization for Standardization (ISO) 27001 readiness assessment reviewing the policies and technical controls for a global manufacturing organization (The company is now certified as ISO 27001 compliant).

Professional affiliations and certifications

- Information Systems Audit and Control Association (ISACA)
- International Information Systems Security Certification Consortium (ISC)²
- Certified Information Systems Security Professional (CISSP)
- Certified Information Privacy Practitioner (CIPP)—U.S.
- Payment Application Qualified Security Assessor (PA-QSA)
- Qualified Security Assessor (QSA)
- Certified Information Systems Auditor (CISA)
- ISO 27001 Provisional Auditor
- Offensive Security Certified Professional (OSCP)

Education

- Bachelor of Science, computer engineering, Ohio University



Appendix A—Biographies



Lisa Chanzit

Director, Actuarial Specialist
RSM US LLP
Farmington, Connecticut
lisa.chanzit@rsmus.com

Summary of experience

Lisa provides actuarial consulting services for self-insured and fully insured plan sponsors in the public and private sectors. She has over 36 years of actuarial experience. She provides actuarial support for the firm's audits of government entities, insurance companies, captives, risk pools and self-insured corporations. A sample listing of the governmental clients Lisa has served include the following:

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

Professional affiliations and credentials

- Public Risk Management Association working group on Accounting Standards and Reporting Guidelines and GASB10 Omnibus Project Committee.
- CAS Textbook Committee, Syllabus Committee, Hachemeister Prize Committee, Audit Committee and AAA Financial Reporting Principles Committee

Education

- Master of Science, statistics, University of Chicago
- Bachelor of Arts, mathematics and biology, University of Rochester



Appendix A—Biographies



Tim Ellenwood

Senior Director, Employment Tax
State & Local Tax
RSM US LLP
Vienna, Virginia
tim.ellenwood@rsmus.com

Summary of experience

Tim joined RSM in 2011 and serves as an employment tax leader in the East Region. He is a state and local tax professional with more than 30 years of experience. He is focused on federal, state and local employment tax matters. Tim regularly consults with multistate taxpayers in addressing technical issues in the areas of payroll reporting and processing, unemployment taxation and reporting requirements for independent contractors. Tim has extensive experience with assisting companies with employment tax issues associated with corporate transactions (acquisitions, mergers and reorganizations), golden parachute, worker classification, taxation of executive compensation and benefits, taxation of stock based compensation, refund reviews, state nonresident withholding and other complex employment tax matters.

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

Professional activities and memberships

- American Payroll Association

Education

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



Appendix A—Biographies



David Luker

Director, Risk Consulting
RSM US LLP
Atlanta, Georgia
david.luker@rsmus.com

Summary of experience

David has over 13 years of public accounting experience that includes: planning and managing construction closeout audits, facilities and construction internal audits, contract compliance engagements, and other consulting services. He is responsible for project management, risks and controls, business process analysis, contract compliance services, risk management, and forensic investigations. David has led teams on construction audit projects throughout Florida and nationwide. David is dedicated to risk advisory services within the construction industry, predominantly consisting of higher education, public sector/government and construction auditing.

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

Representative client list

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

Professional affiliations and credentials

- Certified public accountant, Alabama and Florida
- Alabama Institute of Certified Public Accountants
- American Institute of Certified Public Accountants

Education

- Master of Business Administration, finance, *summa cum laude*, Illinois State University
- Master of Science, accounting, *magna cum laude*, Illinois State University
- Bachelor of Arts, accounting, Illinois State University



Appendix C—Required forms

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): RSM US LLP Federal Tax Identification Number: 42-0714325

If Corporation - Date Incorporated/Organized: _____

State Incorporated/Organized: _____

Company Operating Address: 100 NE 3rd Avenue, Suite 300

City Ft. Lauderdale State FL Zip Code 33301

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

City Chicago State IL Zip Code 60674


Company Contact Person: Bob Feldmann Email Address: bob.feldmann@rsmus.com

Phone Number (include area code): 954.356.5721 Fax Number (include area code): 954.462.4607

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

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

SOLICITATION.

 4/22/21
Bidder/Proposer's Authorized Representative's Signature: _____ Date

Type or Print Name: Bob Feldmann

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.



Appendix C—Required forms

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

HOLD HARMLESS AND INDEMNITY CLAUSE

(Company Name and Authorized Representative's Name)

RSM US LLP, the contractor, shall indemnify, defend and hold harmless the City of Hollywood/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.

Bob Feldmann

SIGNATURE

PRINTED NAME

RSM US LLP

April 22, 2021

COMPANY OF NAME

DATE

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



Appendix C—Required forms

NON-COLLUSION AFFIDAVIT

STATE OF: Florida

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

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

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



Appendix C—Required forms

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 Bob Feldmann, Partner for RSM US LLP (Print individual's name and title) (Print name of entity submitting sworn statement) whose business address is 100 NE 3 Avenue, Suite 300, Fort Lauderdale, FL 33301
and if applicable its Federal Employer Identification Number (FEIN) is 42-0714325 If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement.

See FEI number

2. I understand that "public entity crime," as defined in paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid, proposal, reply, or contract for goods or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misinterpretation.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in an federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

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

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

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



Appendix C—Required forms

_____ 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.

Bob Feldmann, Partner (Signature)

Sworn to and subscribed before me this 22nd day of April, 2021.

Personally known ✓

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

_____ my commission expires 7/24/23
(Type of identification)

Carol Morgan Kuzava

(Printed, typed or stamped



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



Appendix C—Required forms

CERTIFICATIONS REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

The applicant certifies that it and its principals:

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

Applicant Name and Address:

RSM US LLP

100 NE 3 Avenue, Suite 300

Fort Lauderdale, FL 33301


Application Number and/or Project Name:

RFP-4667-21-SS Financial Auditing Services

Applicant IRS/Vendor Number: FEIN 42-0714325

Type/Print Name and Title of Authorized Representative:

Bob Feldmann, Partner

Signature: 

Date: 4/22/21

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



Appendix C—Required forms

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

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

VENDOR'S SIGNATURE

Bob Feldmann

PRINTED NAME

RSM US LLP

NAME OF COMPANY



Appendix C—Required forms

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:

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

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

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

SIGNATURE

Bob Feldmann

PRINTED NAME

RSM US LLP

NAME OF COMPANY

Partner

TITLE

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



Appendix C—Required forms

REFERENCE QUESTIONNAIRE

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

Giving reference for: RSM US LLP

Firm giving Reference: City of Miami, Florida

Address: 444 SW 2 Avenue Miami, FL 33130

Phone: 305 416 1328

Fax: 305 400 5254

Email: epaschal@miamigov.com

1. Q: What was the dollar value of the contract? *Inclusive fees ranged from \$455,000 to \$475,000.*
2. Have there been any change orders, and if so, how many? *No change orders.*
3. Q: Did they perform on a timely basis as required by the agreement? *Yes. All reports were issued on a timely basis.*
4. Q: Was the project manager easy to get in contact with? *Yes. Project Manager always made themselves available.*
5. Q: Would you use them again? *Yes*
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
 A: ☒ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable
7. Q: Is there anything else we should know that we have not asked? *N/A*

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: Erica Paschal-Darling Title: Finance Director

Signature: *Erica Paschal* Date: 4/21/2021



Appendix C—Required forms

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: BSM US LLP

Firm giving Reference: City of Miami Beach, Florida

Address: 1700 Convention Center Drive, Miami Beach, FL 33139

Phone: Tel. 305.673.7466

Fax: _____

Email: allisonwilliams@miamibeachfl.gov

1. Q: What was the dollar value of the contract? A: 2019-2023 \$1,297,490
2. Have there been any change orders, and if so, how many? A: yes, One (1) specialized Risk Actuarial services requested by CMS.
3. Q: Did they perform on a timely basis as required by the agreement? A: yes
4. Q: Was the project manager easy to get in contact with? A: yes
5. Q: Would you use them again? A: yes
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
A: ☒ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable
7. Q: Is there anything else we should know that we have not asked? A: NA

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

Name: Allison Williams Title: Deputy Finance Director

Signature:  Date: 4.21.2021



Appendix C—Required forms

REFERENCE QUESTIONNAIRE

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

Giving reference for: RSM US LLP

Firm giving Reference: City of North Miami, Florida

Address: 775 NE 125 Street North Miami, FL 33161

Phone: 305-893-6511, ext. 1240

Fax: _____

Email: maugustin@northmiamifl.gov

1. Q: What was the dollar value of the contract? **A: \$108,000**
2. Have there been any change orders, and if so, how many? **A: Two (2) over the 5 year contract period.**
3. Q: Did they perform on a timely basis as required by the agreement? **A: Yes**
4. Q: Was the project manager easy to get in contact with? **A: Yes, absolutely**
5. Q: Would you use them again? **A: Yes**
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
A: ☒ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable
7. Q: Is there anything else we should know that we have not asked? **A: The team is very professional and knowledgeable. They are also available throughout the year – not only during the time of the audit.**

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: Miguel Augustin Title: Finance Director

Signature:  Date: 04/15/2021



Appendix C—Required forms

REFERENCE QUESTIONNAIRE

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

Giving reference for: RSM US LLP

Firm giving Reference: Bal Harbour Village, Florida

Address: 655 98th Street Bal Harbour, FL 33154

Phone: 305.993.7329

Fax: 305.880.3017

Email: cdixon@balharbourfl.gov

1. Q: What was the dollar value of the contract? A: \$79,300.00
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
4. Q: Was the project manager easy to get in contact with? A: Yes
5. Q: Would you use them again? A: Yes
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
A: ☒ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable
7. Q: Is there anything else we should know that we have not asked? A: The RSM Team are very knowledgeable. It is a pleasure to work with them. The audit was conducted in a professional, timely and efficient Manner.

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: Claudia Dixon Title: Chief Financial Officer

Signature:  Date: 4/15/2021



Appendix C—Required forms

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: BSM US LLP

Firm giving Reference: City of Tamarac, Florida

Address: 7525 NW 88 Avenue Tamarac, FL 33321

Phone: 954 597 3553

Fax: 954 597 3560

Email: christine.cajuste@tamarac.org

1. Q: What was the dollar value of the contract? A: \$109,500
2. Have there been any change orders, and if so, how many? A: One (1)
3. Q: Did they perform on a timely basis as required by the agreement? A: Yes
4. Q: Was the project manager easy to get in contact with? A: Yes
5. Q: Would you use them again? A: Yes
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
A: ☒ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable
7. Q: Is there anything else we should know that we have not asked? A: Excellent firm, timely, helpful and responsive

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: Christine Cajuste Title: Director of Financial Services

Signature:  Date: 04/15/2021



Appendix C—Required forms

REFERENCE QUESTIONNAIRE

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

Giving reference for: RSM US LLP

Firm giving Reference: City of Coral Gables, Florida

Address: 405 Biltmore Way Coral Gables, FL 33134

Phone: 305.460.5275

Fax: 305.460.5376

Email: dgomez@coralgables.com

1. Q: What was the dollar value of the contract? A: Current contract (FY2020 Audit) \$131,500, includes Financial Statement Audit & Single Audit
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
4. Q: Was the project manager easy to get in contact with? A: Yes, always.
5. Q: Would you use them again? A: Definitely
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
A: ☒ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable
7. Q: Is there anything else we should know that we have not asked? A: RSM is very responsive to all our inquiries. They are always willing to assist when we have technical questions or issues. They have been flexible to work with our schedule for each year's audit.

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

Name: Diana Gomez Title: Finance Director

Signature:  Date: 4/15/2021



Appendix C—Required forms

REFERENCE QUESTIONNAIRE

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

Giving reference for: RSM US LLP

Firm giving Reference: City of Tampa

Address: 308 E. Jackson 2E Tampa FL 33602

Phone: 234 325 2019

Fax: 813 274 8126

Email: lee.huffstutler@tampagov.net

1. Q: What was the dollar value of the contract? A: \$1,139,495
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
4. Q: Was the project manager easy to get in contact with? A: Yes
5. Q: Would you use them again? A: Yes
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
A: 5 ☐ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable
7. Q: Is there anything else we should know that we have not asked? A: No

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

Name: Lee Huffstutler Title: Chief Accountant

Signature: Lee Huffstutler Date: 4.22.21



Appendix C—Required forms

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: RSMUS LLP

Firm giving Reference: City of Coral Springs, Florida

Address: 9500 W. Sample Road Coral Springs, FL 33065

Phone: 954 344 1092

Fax: 954 344 1198

Email: kmoskowitz@coralsprings.org

1. Q: What was the dollar value of the contract? A: **FY 2020 AUDIT \$126,000**
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**
4. Q: Was the project manager easy to get in contact with? A: **YES**
5. Q: Would you use them again? A: **YES**
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
A: 5 ☒ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable
7. Q: Is there anything else we should know that we have not asked? A: **Every audit team has been very professional to work with. Excellent customer service provided by the partners, directors, etc. when we have questions.**

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

Name: Kim Moskowitz Title: Finance Director

Signature: Kim Moskowitz Date: 4/15/21



Appendix D—Request for Clarifications to Contract

Clarifications

We (“Consultant”, “us”, or “our”) have reviewed the City Hollywood, Florida (“City”) Request for Proposals Number RFP-4667-21-SS (“RFP”) for financial auditing services, as well as Exhibit B – the City’s Sample Contract, together which contain the general terms and conditions (“Terms and Conditions”) expected to be incorporated into a negotiated contract (“Agreement”).

Except as indicated below, we are prepared to accept such Terms and Conditions. If the City selects us based upon our response to the RFP, we would seek to negotiate in good faith modifications, additions, or clarifications of the Terms and Conditions of the Agreement in the areas discussed below, and other potential areas, provided that such revisions are consistent with the clarifications noted herein, are in accordance with standard industry practices, and to the extent allowable under industry professional standards. Given our extensive experience in contracting with entities similar to the City, we are confident that we can reach an agreement with the City on these issues. In fact, we have never failed to reach an agreement on contract terms on any government that we were selected to serve. Notwithstanding anything to the contrary contained in the RFP or this response thereto, our obligation to perform any services is contingent upon the execution by both parties of a definitive Agreement.

Specific Comments to the RFP - General Terms and Conditions; Exhibit B – Sample Contract

1.28 Audit Rights: We request modification of this section to provide the audit rights contemplated hereunder are limited solely to Consultant’s time, billing, and reimbursable expense records for services performed under the Agreement.

1.46 Indemnification and Hold Harmless Agreement; RFP Hold Harmless and Indemnity Clause; Article 11 - Indemnification: We request modification to this section limiting our obligations to claims brought by third parties that arise from our gross negligence or willful acts or omissions during the performance of our services. Further, we request the addition of language providing that our total liability, except for our indemnification obligations, be limited to an amount equal to the fees we receive under the Agreement, and exclude indirect, consequential, exemplary or similar such damages.

1.56 Insurance Requirements and Article 10 – Insurance Requirements: We maintain policies of insurance for all coverage identified in the RFP. However, if awarded the work, we would expect to negotiate in good faith routine clarifications and modifications to the specific insurance terms that would be typical for large professional services firms having sophisticated risk management programs, including but not limited to the following: notice requirements for cancellation, expiration, or non-renewal to policies; additional insured endorsements; provision of proof of insurance; etc.

1.57 Nature of the Agreement; 1.59 Mutual Obligations; Article 24 – Entirety of Agreement: Consultant requests the terms and conditions of its standard audit arrangement letter be specifically incorporated into the terms of a final definitive agreement between the parties as is recommended and expected in professional auditing standards as defined by the AICPA.



Appendix D—Request for Clarifications to Contract

1.58 Authority of the City's Project Manager: While we agree with the general spirit of this section, that the City's Project Manager makes decisions and answers questions for the City, given the relationship of the parties as independent contractors entering in a mutually agreed upon Agreement, we believe the Consultant ultimately awarded the work should have mutual input on questions regarding those items contemplated hereunder. Any modifications regarding services or deliverables would require input and agreement by Consultant, particularly where Consultant does not agree with the City's Project Manager. As such, if awarded the work, we would request a conversation to discuss the intent of this provision, and modifications as warranted.

1.62 Termination for Convenience; Article 5 – Termination and Article 27 – Ownership of Documents: Consultant requests additional language limiting this section to completed deliverables, disclaiming further responsibility for work product delivered which is designated as incomplete as of the date of termination which is consistent with our professional standards as auditors must perform their own work and cannot rely on the incomplete work of any other auditor in issuing their opinion.

1.64 Remedies in the Event of Default: With regard to a determination of a default, and the right to remedies under this section, we would request language limiting this section to instances in which there has been a definitive finding of fault by a court of competent jurisdiction.

Specific Comments to Section I: Purpose and Background and Scope of Services Requested

6. Working Paper Retention and Access to Working Papers: With regard to access to our work papers, in order to preserve audit effectiveness and compliance with applicable professional standards, we reserve the right to limit access to our work papers to a representative of a regulator of the City. Further, Consultant agrees to respond to reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance, to the extent they relate to the services provided under a definitive agreement between Consultant and the City, and to the extent allowable under applicable professional standards.

Specific Comments to Exhibit B – Sample Contract

Article 6 – Personnel: If awarded the work, we would propose the inclusion of representation and warranty obligations typical for the type of professional services contemplated under the Agreement.

Article 17 – Disclosure and Ownership of Documents and Article 27 – Ownership of Documents:

- We would request modification of the applicable provisions to provide Consultant agrees to not disclose any confidential information to any person or persons, except to its partners, principals, directors, employees, contractors, representatives, or agents who have a need to know the information for accomplishing the stated purposes described herein and who shall be subject to obligations of confidentiality no less stringent than those contained herein, and we will not use for our own benefit or for the benefit of any person or persons any such information. We may use or disclose, as applicable, the information if: (a) required by any request or order of any court, tribunal, government authority, or regulator, provided that, to the extent legally permissible, we shall first notify the City of such requirement and, to the extent reasonable, permit it to contest such requirement; (b) otherwise required by law; or (c) necessary to establish its rights under the Agreement.
- We would request modification of the applicable provisions to provide Consultant's workpapers shall at all times remain the sole, confidential, and proprietary property of Consultant. Further, we would request additional language clarifying that these provisions are not intended to impact the ownership rights of our administrative records, pre-existing intellectual property or any intellectual property developed outside of the scope of our services.



Appendix E—Addenda

Acknowledgment of Addenda issued and received

In order to comply with the requirements outlined in section 1.4 of the City of Hollywood's RFP, we are making the statement noted below.

Details	Documents	Q&A	Vendor ads	Planholder's list
Bid #RFP-4667-21-SS - Financial Auditing Services RFP				
View my ads Place a vendor ad				
Description ↓	Contact info ↓	Dates ▲		
carol.bliss@rsm				
No records found.				
1 Results Per Page: 5 ▼				

Fill out the qualifications for this agency. [Click here](#)

Addendum # 1 - made on Mar 29, 2021 2:36:03 PM EDT

Previous Bid End Date: Apr 08, 2021 3:00:00 PM EDT New Bid End Date: Apr 22, 2021 3:00:00 PM EDT
Previous Q&A End Date: Mar 29, 2021 3:00:00 PM EDT New Q&A End Date: Apr 08, 2021 3:00:00 PM EDT
Description/Bid Comments: (Information was added)

Addendum # 2 - made on Mar 30, 2021 8:18:52 AM EDT

New Documents: Attachment A - Executed Contract Renewal FY19 and FY20.pdf

We acknowledge that we have received both addendum #1 (3/29/21) and addendum #2 (3/30/21). There was an error when trying to download the actual documents, so we are providing a screen shot to be in compliance with the requirements of the RFP.

Bob Feldmann, Partner

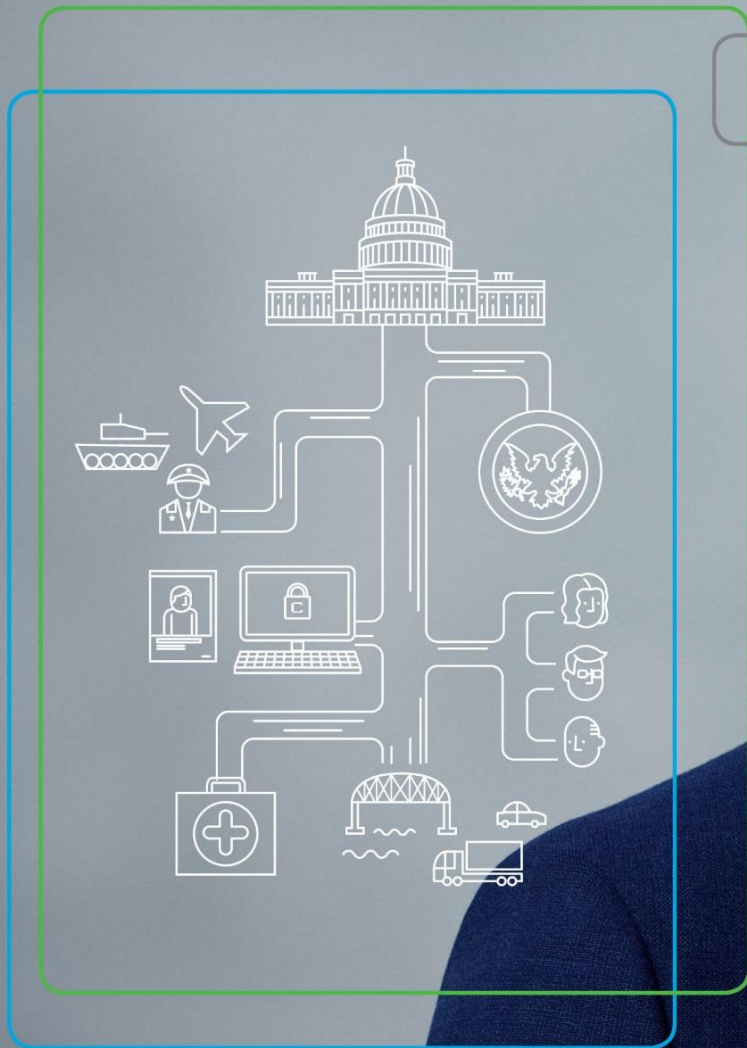


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DOLLAR COST BID TO PROVIDE FINANCIAL AUDITING SERVICES

City of Hollywood, Florida
RFP No. 4667-21-SS

April 22, 2021

RSM US LLP
100 NE 3 Avenue, Suite 300
Fort Lauderdale, FL 33312
954 462 6300
Bob Feldmann, Partner
Brett Friedman, Partner

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



#RFP-4667-21-SS Financial Audit Services

Name of Firm: RSM US LLP

The undersigned hereby confirms that I am entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City of Hollywood, Florida (the City).



BY:

Bob Feldmann, Partner

DATE:

April 22, 2021

**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)	\$ <u>230,000</u>
Price for Fiscal Year 2022 (per attached Part 2)	\$ <u>230,000</u>
Price for Fiscal Year 2023 (per attached Part 2)	\$ <u>230,000</u>
Grand Total Price for Financial Auditing Services (3 Years)	\$ <u>690,000</u>

Out-of-Pocket Expense and Reimbursement Rates

All out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be charged against the total All-Inclusive Maximum Price. Travel, lodging and subsistence expenses included in the total all-inclusive price are in accordance with Section 112.061, Florida Statutes.

Rates for Additional Professional Services

If it should become necessary for the City of Hollywood to request the auditor to render any additional services to either supplement the services requested in this Request for Proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the City of Hollywood and the firm. Any such additional work agreed to between the City of Hollywood and the firm will be performed at the same rates, set forth in the Schedule of Professional Fees and Expenses included herein.

Manner of Payment

Progress payments will be made based on a schedule of payments to be developed upon award of the contract. The City reserves the right to inspect records supporting the auditor's billings.

**EXHIBIT A – PART 2 SEALED DOLLAR COST
BID**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	180	\$600	\$300	\$54,000
Managers	270	\$290	\$175	47,250
Supervisors & Senior Staff	570	\$220	\$150	85,500
Staff	780	\$160	\$110	85,800
Subtotal	1,800			272,550
Other Expenses: (Specify below)				(42,550)

TOTAL PRICE FOR FISCAL YEAR 2021

\$ 230,000

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

Other Expenses Detail

Courtesy discount

**EXHIBIT A – PART 2 SEALED DOLLAR COST
BID**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	180	\$600	\$300	\$54,000
Managers	270	\$290	\$175	47,250
Supervisors & Senior Staff	570	\$220	\$150	85,500
Staff	780	\$160	\$110	85,800
Subtotal	1,800			272,550
Other Expenses: (Specify below)				(42,550)

TOTAL PRICE FOR FISCAL YEAR 2022

\$ 230,000

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

Other Expenses Detail

Courtesy discount

**EXHIBIT A – PART 2 SEALED DOLLAR COST
BID**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	180	\$600	\$300	\$54,000
Managers	270	\$290	\$175	47,250
Supervisors & Senior Staff	570	\$220	\$150	85,500
Staff	780	\$160	\$110	85,800
Subtotal	1,800			272,550
Other Expenses: (Specify below)				(42,550)

TOTAL PRICE FOR FISCAL YEAR 2023

\$ 230,000

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

Other Expenses Detail

Courtesy discount

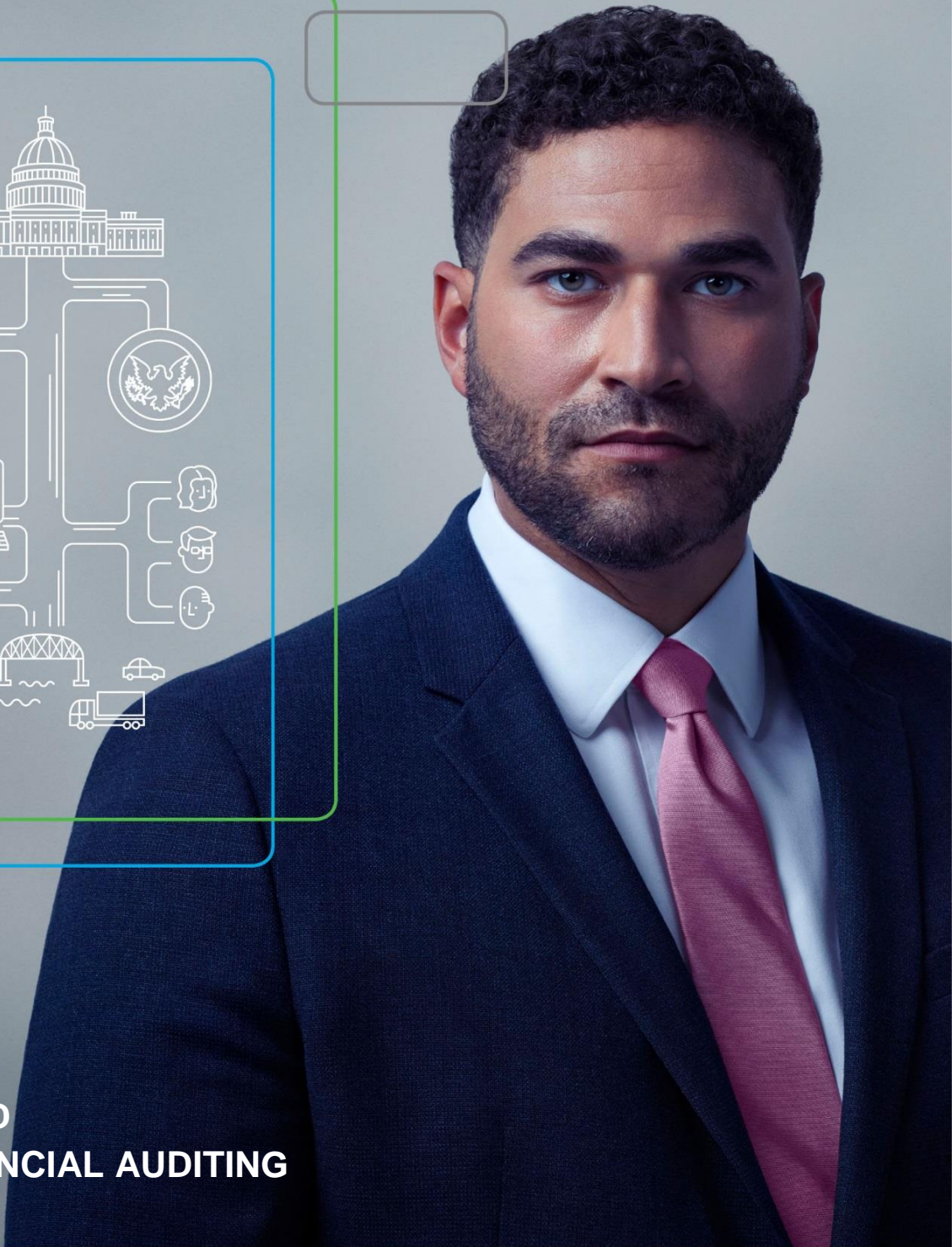


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DOLLAR COST BID TO PROVIDE FINANCIAL AUDITING SERVICES

Hollywood Community Redevelopment Agency
RFP No. 4667-21-SS

April 22, 2021

RSM US LLP
100 NE 3 Avenue, Suite 300
Fort Lauderdale, FL 33312
954 462 6300
Bob Feldmann, Partner
Brett Friedman, Partner

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



#RFP-4667-21-SS Financial Audit Services

Name of Firm: RSM US LLP

The undersigned hereby confirms that I am entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the Hollywood CRA.

A handwritten signature in blue ink, appearing to read "Bob Feldmann", with a long horizontal flourish extending to the right.

BY: _____
Bob Feldmann, Partner

DATE: April 22, 2021

**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)	\$ <u>8,000</u>
Price for Fiscal Year 2022 (per attached Part 2)	\$ <u>8,000</u>
Price for Fiscal Year 2023 (per attached Part 2)	\$ <u>8,000</u>
Grand Total Price for Financial Auditing Services (3 Years)	\$ <u>24,000</u>

Out-of-Pocket Expense and Reimbursement Rates

All out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be charged against the total All-Inclusive Maximum Price. Travel, lodging and subsistence expenses included in the total all-inclusive price are in accordance with Section 112.061, Florida Statutes.

Rates for Additional Professional Services

If it should become necessary for the Hollywood CRA to request the auditor to render any additional services to either supplement the services requested in this Request for Proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the Hollywood CRA and the firm. Any such additional work agreed to between the Hollywood CRA and the firm will be performed at the same rates, set forth in the Schedule of Professional Fees and Expenses included herein.

Manner of Payment

Progress payments will be made based on a schedule of payments to be developed upon award of the contract. The Hollywood CRA reserves the right to inspect records supporting the auditor's billings.

**EXHIBIT A – PART 2 SEALED DOLLAR COST
BID**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	10	\$600	\$300	\$3,000
Managers	15	\$290	\$175	2,625
Supervisors & Senior Staff	35	\$220	\$150	5,250
Staff	40	\$160	\$110	4,400
Subtotal	100			15,275
Other Expenses: (Specify below)				(7,275)

TOTAL PRICE FOR FISCAL YEAR 2021

\$ 8,000

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

Other Expenses Detail

Courtesy discount for doing both audits – City and CRA

**EXHIBIT A – PART 2 SEALED DOLLAR COST
BID**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	10	\$600	\$300	\$3,000
Managers	15	\$290	\$175	2,625
Supervisors & Senior Staff	35	\$220	\$150	5,250
Staff	40	\$160	\$110	4,400
Subtotal	100			15,275
Other Expenses: (Specify below)				(7,275)

TOTAL PRICE FOR FISCAL YEAR 2022

\$ 8,000

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

Other Expenses Detail

Courtesy discount for doing both audits – City and CRA

**EXHIBIT A – PART 2 SEALED DOLLAR COST
BID**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	10	\$600	\$300	\$3,000
Managers	15	\$290	\$175	2,625
Supervisors & Senior Staff	35	\$220	\$150	5,250
Staff	40	\$160	\$110	4,400
Subtotal	100			15,275
Other Expenses: (Specify below)				(7,275)

TOTAL PRICE FOR FISCAL YEAR 2023

\$ 8,000

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

Other Expenses Detail

Courtesy discount for doing both audits – City and CRA



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