

Proposal for Financial Auditing Services for

**CITY OF HOLLYWOOD, FLORIDA & THE
HOLLYWOOD COMMUNITY
REDEVELOPMENT AGENCY**

RFP-4667-21-SS

April 22, 2021



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TAB 3

LETTER OF TRANSMITTAL

April 22, 2021

City of Hollywood, Florida
c/o: Records & Archives Division
2600 Hollywood Blvd., Annex Building Rm. #16W
Hollywood, Florida 33020

Marcum LLP (“Marcum” or “the Firm”) is pleased to respond to RFP-4667-21-SS to provide financial auditing services for the City of Hollywood, Florida (“the City”) and the Hollywood Community Redevelopment Agency (“the CRA”). We look forward to continuing a relationship built on independence and a strong professional rapport between our professionals and City management. Our existing relationship will only enhance the efficiency and productivity of our service to the City and the CRA.

As outlined in our proposal, we will perform an audit on the financial statements of the City of Hollywood, Florida and the Hollywood Community Redevelopment Agency for the fiscal years ending September 30, 2021 through 2023, with the City’s/CRA’s option to renew for two (2) additional two (2) year periods. We commit to perform the work within the time period defined in the request for proposal.

Marcum is independent of the City and its agencies as defined by generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. The firm is also independent of any component unit of the City.

For more than 65 years, Marcum, **as a National Top 15 Firm**, has provided professional services to the public sector, including counties, local governments, government pension plans, public utilities, charter schools, community redevelopment agencies, special districts and other government entities. **In the past year alone, the Florida region of Marcum has performed more than 40 audits of government entities. At a national level, we provide services to more than 250 government entities.** We also have extensive experience in the Federal and Florida Single Audit Acts including the OMB Uniform Guidance. This proposal will detail our methodology and how we will work with the City and the CRA to continue our strong partnership. Some of our key qualities that differentiate us are as follows:

THE MARCUM DIFFERENCE

AN EXPERIENCED, RESPONSIVE LOCAL TEAM THAT KNOWS YOU WELL: One of the many advantages of choosing Marcum as your auditor is that our team has significant knowledge and understanding of the City and the CRA’s operations. We are aware of the risks and utilize our experience and professional skepticism to develop procedures that provide an enhanced audit experience. **While still benefiting from a new “set of eyes” through our Audit Partner Rotation and some audit staff rotation, you will not have to encounter any transition time or energy with Marcum as your auditor.**

A TRACK RECORD OF QUALITY SERVICE TO THE CITY AND THE CRA: We commit to providing you with the same level of quality auditing and outstanding client service that you’ve come to expect from us. This includes providing your financial management team with regular accounting and auditing updates through our email distributions, webcasts and continuing education classroom programs and responding timely throughout the year to accounting and/or financial reporting questions posed by financial management.

EXPERIENCE IN GOVERNMENT: We believe no other firm in Florida can match the government experience of Marcum. We humbly ask you to compare our expertise and experience to our competing firms. We are confident you will not see another firm with the vast experience in auditing a City of your size and auditing Community Redevelopment Agencies.

LOCAL FIRM SERVICE PHILOSOPHY/NATIONAL FIRM RESOURCES: Being a National Top 15 firm with more than 39 offices and more than 2,500 professionals, we serve as a strategic alternative to the much larger firms. The partners and managers with whom you will develop relationships, drive all major decisions; possessing both the appropriate resources and decision-making authority. **Our local firm approach provides hands-on service and timely communication, resulting in the City receiving the best of both worlds.**



Our Florida offices are located in Fort Lauderdale, West Palm Beach, Miami, Coral Gables, and Tampa. We currently have approximately 280 employees in our five Florida offices, however the resources of all of our offices are available to us.

PROFESSIONAL TEAM: For this proposed engagement Marcum has assembled an audit team whose skills and experience match the requirements of the City and the CRA. The proposed client service and audit engagement partner, Moises D. Ariza, CPA has extensive experience in performing audits of government entities. He will be supported by a quality control director, Michael D. Futterman, CPA; an audit manager, Hermes Garzon, CFE; an IT audit director, Jose Antigua; an in-charge audit supervisor, Greg Meridien, CPA; an audit senior, Elad Lerner, CPA; and an A.I. Principal/ADA, Rob Drover. **All decisions that affect the planning, execution, and completion of the proposed audit will be made by Moises D. Ariza.** His experience in conducting audits for other government entities brings a wealth of knowledge and gives us the opportunity to be more efficient and effective to the City and the CRA. Tab 6 of the proposal further details the qualifications of the proposed engagement team.

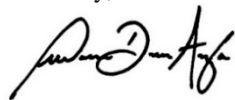
SMALL BUSINESS PARTICIPATION: Marcum has formed an alliance with the firm of HCT CPA's & Consultants, LLC ("HCT") as a subcontractor, to assist us in performing this engagement. Marcum will subcontract 18% of the work to the subcontractor for the proposal years. This subcontractor has extensive government audit experience, has provided services in the past to clients with Marcum LLP, and is a registered Small Business Enterprise (SBE) with Broward County and the State of Florida and is a registered Veteran-Owned Small Business (VOSB). HCT's office is located at 3816 Hollywood Blvd., Suite 203, Hollywood, FL 33021.

AUDIT QUALITY AND COMMUNICATIONS: The issues of audit quality and technical proficiency are important matters for consideration. The Firm does not have a record of substandard audit work, in fact, it is quite the opposite. Appendix A of our proposal provides our latest external peer review report, which highlights the degree of services as well as the effectiveness of our system of quality control. Equally important is a firm's commitment to continuing communications and providing a high caliber of professional service in a timely manner. Accounting firms, like people, have distinctive personalities. Perhaps the quality that best describes **Marcum is our ability to go beyond the routine, to provide an extra dimension in quality, effort and service to our clients.** The members of our firm are always accessible and are sensitive to your needs. We will be available to answer questions, discuss audit issues, and provide solutions to such issues throughout the year as they arise. We believe that this commitment and performance, as well as our commitment to ongoing communication with you, sets Marcum apart from other firms. **We believe our service, our technical competency, and our value to you will be unparalleled.**

TECHNICAL STANDARDS AND TRAINING: Our technical competencies will be essential over the next several years with the implementation of new significant standards set by the Governmental Accounting Standards Board. **This assistance will be provided at no additional cost to the City.** Additionally, annually we offer a full day government CPE seminar (**Marcum's Government Symposium**) featuring both local and national speakers. This seminar is geared towards offering our clients training on key audit and accounting issues at **no cost to the City.**

We welcome the opportunity to answer any questions and to provide further information regarding our services and experience. We acknowledge receipt of all addendums. Thank you for your consideration.

Sincerely,



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





TAB 4

MANDATORY ELEMENTS

TAB 4: MANDATORY ELEMENTS

1. Independence

Marcum's policy is that all professional personnel be familiar with and adhere to the independence, integrity, and objectivity rules, regulations, interpretations, and rulings of the American Institute of Certified Public Accountants, the state Board of Accountancy and state CPA societies, relevant statutes, and applicable regulatory agencies. In addition, all professionals – from partner to staff auditor – are required to sign affidavits annually attesting to their independence. **Marcum LLP and HCT are independent of the City and its agencies and the CRA as defined by Generally Accepted Auditing Standards and the U.S. General Accounting Office's "Government Auditing Standards."**



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

Marcum has been engaged as the independent auditor for the City of Hollywood, its pension trust funds, and the CRA commencing with fiscal year ending September 30, 2016. This relationship does not constitute a conflict of interest relative to performing the proposed audit of the City of Hollywood or the CRA. Marcum is and remains independent of the City and the CRA as defined by Generally Accepted Auditing Standards and the U.S. General Accounting Office's "Government Auditing Standards."

2. Conflict of Interest

Marcum and HCT have no potential conflicts of interest due to any other contract.

3. Licensed to Practice in Florida

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

4. Adhere to All RFP Instructions

We affirm that all instructions contained within the RFP have been adhered to, including the submission of all requested information and forms. **Required forms are provided in Appendix C.**

5. External Quality Control Review Report

Quality Control and Peer Review

Please refer to Appendix A for a copy of our latest peer review report which includes our government engagements.

Desk Reviews and Disciplinary Action

Not applicable - Marcum LLP has not been subject to any federal or state desk reviews during the past three (3) years.

6. Office Location

Marcum's Fort Lauderdale office is located at **450 East Las Olas Blvd., 9th Floor, Fort Lauderdale, FL 33301.** The HCT office is located at 3816 Hollywood Blvd., Suite 203, Hollywood, FL 33021.

7. Audit Completion

Marcum commits to timely perform the work within budgetary and time requirements as defined in the request for proposal.

8. Compliance with Americans with Disabilities Act

Marcum LLP is capable of creating a Comprehensive Annual Financial Report **PDF file* (Adobe Acrobat)** which complies with the provisions of the Americans with Disabilities Act (ADA).

The key to providing an accessible PDF is to ensure that it is a tagged and character defined PDF. Tagging a PDF ensures that the content is available to assistive technology & screen reader users. Tagged PDF has different elements that are required to be marked up. Once a PDF is tagged, we can then set the relevant content into the specified tags. The tags then provide the relevant information to the assistive technology of the type of content that is there in the document. As your auditor, Marcum can ensure your Comprehensive Annual Financial Report pdf file meets these criteria.

**Portable Document Format (PDF) is a file format used to present and exchange documents reliably, independent of software, hardware, or operating system. Invented by Adobe, PDF is now an open standard maintained by the International Organization for Standardization (ISO). PDFs can contain links and buttons, form fields, audio, video, and business logic.*



Experience Assisting Clients with ADA Compliance

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

Marcum's team of consulting and technology experts offer clients Robotic Process Automation "Bot" Services. These services have the capability to change the way our clients are conducting business by automating and in many cases eliminating manual process that employees would be otherwise spending hours to complete.

Utilizing Digital Workers can replace many tedious functions and tasks that are time consuming and often prone to human error, including data entry, periodic reporting and accounts payable invoicing. They can also be used to generate and distribute reports, process inbound leads, and retrieve data from the web. **Currently Marcum has used Bots to help local governments address ADA compliance, as well as other repetitive functions.**

9. GFOA Certificate of Achievement for Excellence in Financial Reporting

GFOA Certificate of Achievement Program

Marcum assists clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. This program is recognized as the highest award in government financial reporting. The Certificate of Achievement has been awarded on all of the financial statements for participating clients, including first time submissions. Several members of the Marcum team are special reviewers for the GFOA Certificate of Achievement Program, **including Michael D. Futterman who has been a Certificate Program reviewer since 1992 and Moises D. Ariza who has been a Certificate Program reviewer since 2014.**





TAB 5

FIRM QUALIFICATIONS AND EXPERIENCE

TAB 5: FIRM QUALIFICATIONS AND EXPERIENCE

A) Description of the Firm



Marcum LLP is one of the largest independent public accounting and advisory services firms in the nation. **Ranked among the top 15 firms in the nation, Marcum offers the resources of more than 2,500 professionals, including more than 300 partners, in more than 39 offices throughout the U.S., Grand Cayman and internationally. Established in 1951, Marcum is a leader with an outstanding reputation at the national and regional levels.** Marcum offers an extensive range of professional services and a high degree of specialization. In addition to traditional accounting, assurance and tax, including domestic and international tax planning and preparation, the Firm's professional services include mergers and acquisition planning, family office services, forensic accounting, business valuation and litigation support. The Firm has developed several niche practice areas serving **government**; SEC registrants; real estate; employee benefit plans; charter schools; not-for-profit sectors; construction; healthcare; and bankruptcies and receiverships. For more information, please visit our website at www.marcumllp.com.

Our Spectrum of Services Include:

Assurance Services

Assurance services primarily involve the audit of financial statements and the issuance of an opinion on the fairness of the presentation of financial position and results of operations of an entity. Our philosophy and practice is to blend technical, practical and business approaches when conducting each engagement.

Government Services Experience

For more than 65 years, Marcum LLP has successfully provided professional auditing, accounting, financial reporting and management advisory/consulting services to a broad spectrum of government entities, including preparing government financial statements and performing Federal and Florida Single Audits. **Annually we service more than 250 government entities and perform more than 200 Single Audit engagements.**

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

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



Single Audits

Marcum LLP has the necessary expertise to assist you with Federal and Florida single audits. To stay on top of changing audit requirements, our firm participates in various AICPA trainings.

The experiences we gain at a national level are brought to our entire team through annual single audit training and updates to our audit methodology and work programs. Our annual training involves all aspects of a single audit, including internal controls, compliance, financial reporting, the Data Collection Form, Yellow Book and audit effectiveness. A significant portion of this training also includes discussion about single audit quality and current topics discussed in the AICPA Audit Guides and Audit Risk Alerts.

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

Municipally-Owned Public Utilities

Marcum's government team maintains a deep knowledge of Governmental Accounting Standards Board (GASB) standards, Government Auditing Standards (Yellow Book) and Federal Energy Regulatory Commission (FERC) reporting requirements. Our extensive knowledge of municipally-owned public utilities issues enables us to provide proactive audit and consulting services. We keep abreast of changes and trends involving relevant accounting matters and have experience with limited review of interim financial statements at the time of bond sales as well as limited reviews of official statements and special accounting or other technical advice in areas such as taxes, benefits, rate design, and various other utility related areas.

Our involvement in these organizations demonstrates our commitment to the public sector and helps keep us on top of issues affecting government entities.

Firm's Participation on Boards and Committees

The partners, directors, and managers of the Firm are actively involved in recognized standard setting organizations at the national, state and local level. These organizations include the Government Finance Officers Association (GFOA), the Florida Government Finance Officers Association (FGFOA), the south Florida and Palm Beach Chapters of the FGFOA, the Florida Association of Special Districts (FASD), the Miami-Dade, Broward, and Palm Beach Counties Leagues of Cities, and the Florida League of Cities (FLC). We have made a commitment to the sector by providing a dedicated core team that understands the sector's strategic priorities. **In our Florida offices, we have 46 professionals who are fully dedicated to government and public sector clients across Florida.** In addition, Marcum is a member of the AICPA's Governmental Audit Quality Center (GAQC). Our involvement in these organizations demonstrates our commitment to the public sector and helps keep us on top of issues affecting government entities. Marcum is also a member of the AICPA Employee Benefit Plan Audit Quality Center (EBPAQC).



IT Risk and Assurance Services

Marcum's IT Risk and Assurance Services group leverages core strengths in all areas of managing technology risks into a strategic advantage for virtually every sector of business and industry. The results are stronger internal controls; smarter business practices; and improved efficiencies, productivity and revenue throughout your organization.

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

Information Risk Management

- SOC 1 (SSAE 16)
- SOC 2
- SOC 3 (SysTrust, WebTrust)
- Encryption Advisory
- Agreed Upon Procedures
- Readiness Assessment
- Enterprise-Wide Risk Assessment
- Technology Audits
- Outsourcing
- Co-Sourcing

Operation Effectiveness

- IT Governance
- Process Improvement
 - Business Process Reviews
 - Policies, Procedures & Documentation
 - Application Controls Reviews
- Project Support Office
 - System & Process Implementation
- Performance Monitoring
- Metrics – IT & Operational
- Service Level Agreements
- Infrastructure Monitoring & Analysis

Privacy & Compliance

- Compliance Function Assessments
- Privacy & Regulatory Compliance
 - Sarbanes-Oxley Act (Internal or External)
 - General IT Controls
 - Application Specific IT Controls
 - Gramm-Leach-Bliley Act (Privacy)
 - ISO Assistance
 - HIPAA Security and Privacy Compliance
 - Policies & Procedures

Technology Consulting

- Cybersecurity
- Attack & Penetration Testing
- Security Strategy & IT Strategy
- Enterprise Security Architecture Design & Implementation
- Network Design, Implementation & Maintenance
- ERP Selection & Implementation
- Business Continuity & Disaster Recovery Planning

Office Location

The audit will be staffed from Marcum's Fort Lauderdale office located at **450 East Las Olas Blvd., 9th Floor, Fort Lauderdale, FL 33301**. The Florida Region of Marcum includes offices in Fort Lauderdale, West Palm Beach, Miami, Coral Gables and Tampa, with approximately 280 professionals, including 32 partners. The size of our local government staff is as follows:

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

B) Quality Control and Peer Review

The quality of the Firm's professional practice is of utmost importance to the Firm, the City and to the users of our reports. We provide services that conform to professional standards and consider the integrity of individuals in determining our professional relationships.

To ensure that the Firm's performance is in conformity with our stated standards and those issued by the American Institute of Certified Public Accountants (AICPA), our quality control system encompasses the following:

- **Professional Development.** Every year, the Firm provides a minimum of 40 hours (five days) of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in accounting, auditing, financial reporting, and internal controls. In addition to the in-house training, our partners and professional staff attend various outside seminars.
- **Internal Inspections.** Annually the Firm selects a random sample of accounting and auditing, advisory and tax engagements and performs a review to ensure compliance with firm policies and professional standards.
- **PCAOB Inspections.** Marcum is registered with the Public Company Accounting Oversight Board (PCAOB) and is required to undergo annual inspections due to our large SEC practice. The PCAOB inspection is even more rigorous than the peer review process. The PCAOB inspects our work on public company filings. The PCAOB reports are publicly available.
- **Peer Review.** The Firm participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. The Firm has consistently received clean opinions (rating of "Pass") on the quality of the Firm's audit practice. This is the highest level of achievement and recognition in the peer review program. **Please refer to Appendix A for a copy of our latest peer review report which includes our government engagements.**

Marcum utilizes a centralized financial statement review process, which assures that the level of quality we demand from our professionals is maintained. The quality control department performs a review of our audit binders and financial statements prior to the release of the finished product. Their involvement includes participation in engagement planning to approve the audit approach, review of high risk and complex areas throughout fieldwork and a review of the financial statements and related information. Their involvement in the planning and fieldwork stages helps eliminate any last minute surprises.

C) Desk Reviews

Marcum LLP has not been subject to any federal or state desk reviews during the past three (3) years.

D) Disciplinary Action

There have not been any terminations, suspensions, censures, reprimands, probations, or similar actions against any member of Marcum LLP by the Florida State Board of Accountancy in the last three (3) years.

E) Current or Pending Litigation

There has been no litigation or proceeding, during the past five (5) years, whereby a court or any administrative agency has ruled against the firm in any manner related to its professional activities.

F) Financial Stability

A copy of the firm's financial statement is provided in Appendix D.

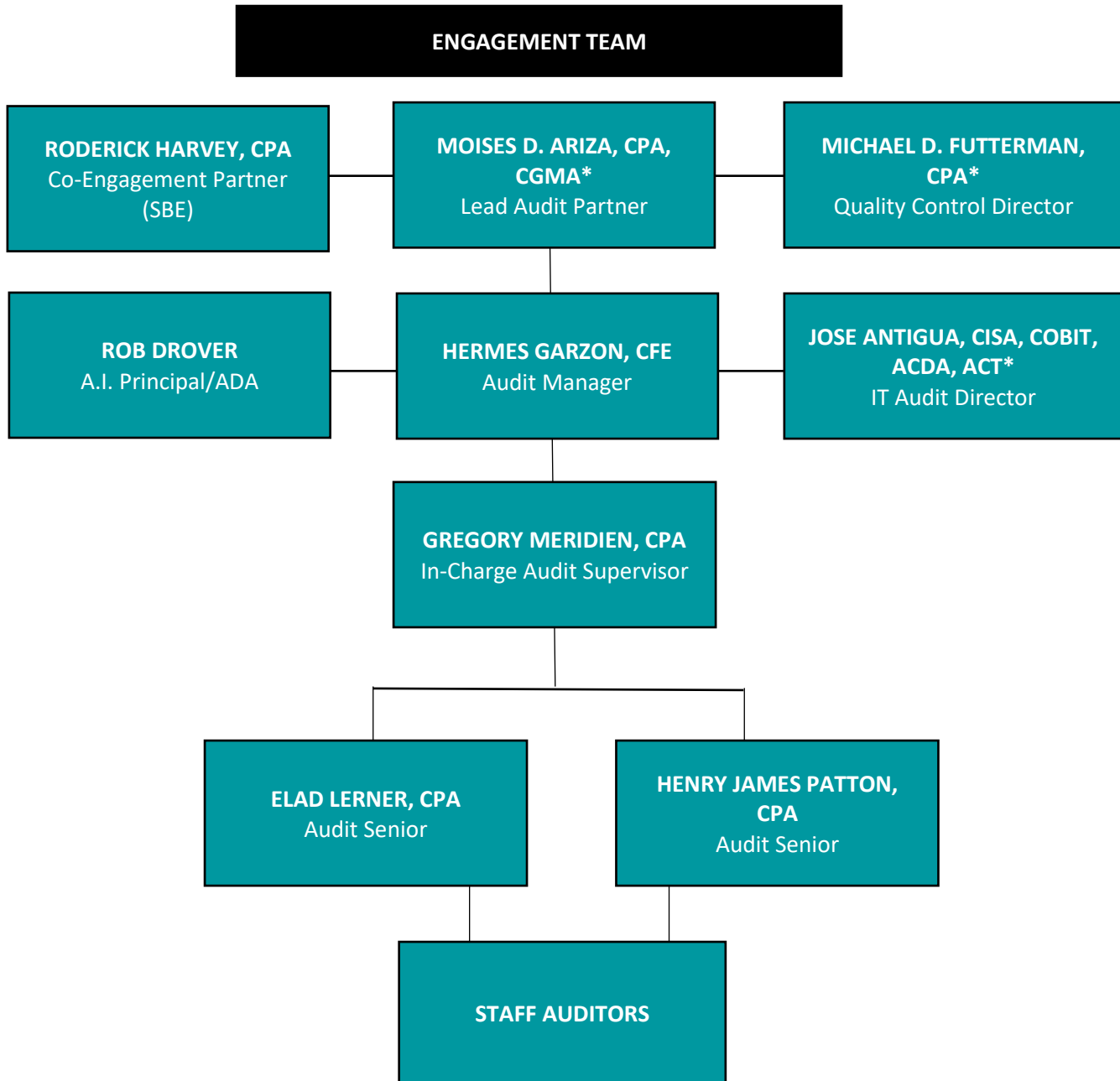


TAB 6

**PARTNER, SUPERVISORY AND STAFF
QUALIFICATIONS AND EXPERIENCE**

TAB 6: PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

A, B, C, and D) Engagement Team, Resumes, Continuing Professional Education, and Organization



(*) Designated “key” members of the audit team.

The experience of the personnel assigned to the engagement is critical to providing the City and the CRA with an effective and efficient audit. Their prior experience will be invaluable to the engagement. These are the professionals who will be on the job on a day-to-day basis; they need to be experienced in auditing government entities. These professionals are familiar with the complexities of governmental accounting, auditing and financial reporting, including all GASB pronouncements, the Federal and Florida Single Audit Acts, OMB Uniform Guidance, fund operations, State Laws and Rules of the Auditor General. The team members assigned to this engagement are licensed to practice in the state of Florida.

Moises D. Ariza, Lead Audit Partner, Michael D. Futterman, Quality Control Director, and Jose Antigua, IT Audit Director are the “key” team members. As stipulated in the RFP, removal or replacement of key team members are subject to approval by the City and the CRA.

Provided below is a brief description of each individual’s experience in government audits. Our commitment to active participation in local government organizations is included in the resumes on the following pages. The resumes also include each individual’s educational background, CPE over the past two (2) years and other pertinent information.

Moises D. Ariza, CPA, CGMA

Lead Audit Partner

Moises D. Ariza has more than 12 years of experience in the government accounting and auditing sector and is highly qualified to serve as the audit engagement partner. He will be the primary individual responsible for the audit. Moises D. Ariza is also the co-lead partner of government services for the Florida Region of Marcum and a GFOA Certificate of Achievement for Excellence in Financial Reporting reviewer.

Mr. Ariza will assume full responsibility for the engagement and will maintain continuous contact with management of the City. Mr. Ariza will be available to members of the engagement team and management as a high-level technical resource. He also will review the financial statements, related independent auditors’ reports and other documents to ensure that industry standards have been adhered to and that the financial statements are in conformity with Firm and authoritative pronouncements regarding disclosure, format, terminology, etc.

Michael D. Futterman, CPA

Quality Control Director

Mr. Futterman has more than 30 years of experience in the government accounting and auditing sector. As quality control director, he will be responsible for reviewing the form and content of the audit workpapers and the auditor’s report as well as the review of the financial statements in accordance with Firm and professional standards. Mr. Futterman also serves as a high level technical resource for the engagement team as well as the City.

José L. Antigua, CISA, COBIT, ACDA, ACT

IT Audit Director

For more than the past 10 years Mr. Antigua has worked with very large organizations, mid-sized organizations, non-profit organizations, and local governments providing IT operational, IT audit and management consulting services. His range of experience provides him the insight to define, develop and implement scalable, business-valued, cost-efficient solutions that effectively leverage information technology. Mr. Antigua is our IT group leader in support of the financial audit.

Moises D. Ariza, CPA*, CGMA

Audit Partner, Assurance Services

954.320.8000 x39612

moises.ariza@marcumllp.com

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

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

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

Within the firm, Mr. Ariza develops in-house training seminars for professional staff as well as continuing education programs for various outside organizations.

Moises is an active team leader in the Firm's Employee Benefit Plan Group, Nonprofit Sector and Government Services Group.

Professional & Civic Affiliations

Chartered Global Management Accountant (CGMA)

American Institute of Certified Public Accountants (AICPA)

Florida Institute of Certified Public Accountants (FICPA)

Government Finance Officers Association (GFOA)

GFOA Special Review Committee, Active Member

Association of Latin Professionals in Finance and Accounting, Member (ALPFA)

Miami-Dade, Broward and Palm Beach County League of Cities, Associate Member

South Florida Government Finance Officers Association, Associate Member

Florida Government Finance Officer Association, Member (FGFOA)

YMCA of South Florida, Audit Finance Committee Member

Articles, Seminars & Presentations

Navigating through GASB No. 68, Published Article

The Importance of Governmental Financials, FGFOA Conference

GASB Statement No. 68, 2015 Marcum Governmental Symposium Government Auditing

Standards and OMB Uniform Guidelines, Internal Training

Risk Assessment and Audit Approach, Internal Training

Related Party Transactions, Internal Training

Employee Benefit Plans, Internal Training

CPE (past two years)

Government	104
Other (Accounting, Auditing, Technical and Behavioral)	42
Total	<u>146</u>

**AREAS OF EXPERTISE**

Financial Audits
Federal & Florida Single Audits
Financial Reporting
Program-Specific Compliance Audits
Internal Control Assessments
Performance Reviews
Agreed-Upon Procedures
Peer Reviews

KEY CLIENTS

Local Governments
CRA's
Government Pension Plans
ERISA Pension Plans
Special Districts
Nonprofits

EDUCATION

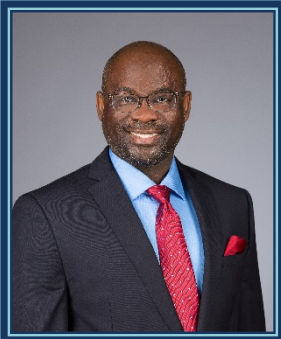
Bachelors of Accounting –
Florida International
University

Masters of Accounting –
St. Thomas University

**Licensed by the State of Florida
#AC45440*

Current and Former Government Clients

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



Roderick Harvey, CPA, CVA

Managing Partner

Experience

20 years at **HCT CPA**
KPMG Peat Marwick

Education

Masters, Accounting, University of Texas
B.A. Accounting, Florida State University
A.A. Business Administration, Broward College

PROFESSIONAL ORGANIZATIONS

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
National Association of Certification of Valuation Analysts
Government Finance Officers Association

Experience

Roderick Harvey has over 20 years' experience in public accounting, governments, and nonprofit organizations primarily in the areas of management consulting, auditing and attestation services. Roderick is the managing partner of HCT Certified Public Accountants and Consultants, LLC. He has attended numerous seminars and courses related to accounting, auditing, management, financial reporting and taxation. These courses include accounting and reporting for not-for-profit organization, governmental agencies and the federal and Florida Single Audit Act. Roderick has worked with multiple municipalities and government agencies in planning for and implementing GASB-67, GASB-68 Accounting and Financial Reporting for Pensions. Roderick exceeds Yellow Book CPE requirements.

Roderick is experienced with over 170 municipalities, authorities and districts.

GOVERNMENTS

City of Coral Spring CRA, Florida
City of Dania Beach, Florida
City of Hollywood, Florida Ambulatory Service
City of Lauderdale Lakes, Florida
City of Lauderhill HA, Florida
City of Lauderhill, Florida
City of Miami Gardens, Florida
City of Miami, Florida CIP
City of North Miami FA, Florida
City of North Miami, Florida
City of Opa Locka, Florida
City of Oakland Park, Florida Utility Services

City of Riviera Beach, Florida
City of Sanford Housing Authority, Florida
City of South Bay, Florida
City of Tampa, Florida
Agency for Health Care Administration
Broward County, Florida
Florida Office of Early Learning
Indian Trail Improvement District
Miami Dade County Affordable Housing Foundation
Miami-Dade County Transit

Michael D. Futterman, CPA*

Quality Control Director, Assurance Services

954.320.8000 x39610

michael.futterman@marcumllp.com

Michael Futterman is the firm's Government Services Practice Leader for the Southeast Region. He focuses much of his work in the local government, not-for-profit and employee benefit plan sectors. With more than 30 years of professional experience, primarily in the government services sector, Mr. Futterman provides consulting on accounting, financial reporting and operational matters. In addition, he conducts peer reviews for large and mid-size accounting firms.

Within the Firm, Mr. Futterman performs quality control reviews of the employee benefit plan audit engagements, for government entities, government pension plans, and not-for-profit organizations.

Mr. Futterman is actively involved in training for the professional staff and is responsible for developing internal training programs for the government, not-for-profit, and employee benefit plan sectors as well as external training for the accounting profession.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA) Florida Institute of Certified Public Accountants (FICPA) Florida Government Finance Officers Association (FGFOA) Government Finance Officers Association (GFOA) South Florida Government Finance Officers Association (SFGFOA) GFOA Certificate of Achievement Program Special Review Committee, Member Miami-Dade, Broward and Palm Beach Counties Leagues of Cities Florida Public Pension Trustees Association Florida Association of Special Districts AICPA Employee Benefit Plan Audit Quality Center AICPA Governmental Audit Quality Center, Designated Audit Partner Dade Schools Athletic Foundation, Treasurer

Articles, Seminars & Presentations

"GASB Statement No. 72, Fair Value Measurement and Application", 2016 SFGFOA Training "Nuts and Bolts of an Audit", 2015 FGFOA Annual Conference "GASB Hot Topics", FGFOA Webinar Series, 2015 "GASB Statements No. 67 and 68" Marcum 2015 Governmental Symposium "Risk-Based Approach to Governmental Audits," Internal Training Annual Governmental Accounting (GASB) and Government Auditing Standards, Internal Training "Federal and Florida Single Audit Acts," Internal Training "Employee Benefit Plans," Internal Training (multiple years) "The New Risk Assessment Standards," Annual Internal Training "GASB Statement No. 34," Presentation to University of Miami Students "Preparing a Comprehensive Annual Financial Report," FICPA Training "Common Reporting Deficiencies in Governmental Financial Statements," Palm Beach Chapter FGFOA, 2012

CPE (past two years)

Government	98
Other (Accounting, Auditing, Technical and Behavioral)	20
Total	118

**AREAS OF EXPERTISE**

Financial Audits
Federal Single Audits
Florida Single Audits
Employee Benefit Plans
Performance Reviews
Agreed-Upon Procedures
Internal Control Assessments
Peer Reviews

KEY CLIENTS

Local Governments
CRA's
Special Districts
Public Utilities
Government Pension Plans
ERISA Pension Plans
Not-for-Profit Organizations

EDUCATION

Bachelor of Business Administration,
Florida Atlantic University

**Licensed by the State of Florida
AC0021810*

Current and Former Government Clients

Michael D. Futterman, CPA Government Experience	Years on Job	Includes Pension Audits	Single Audit	CRA
Bal Harbour Village	8	✓	✓	
Broward County	5		✓	✓
Children's Services Council of Broward County	5	✓		
City of Aventura	3			
City of Boca Raton	9	✓	✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	3	✓	✓	✓
City of Florida City	22	✓	✓	✓
City of Hallandale Beach	6	✓	✓	✓
City of Hialeah	6	✓	✓	✓
City of Hollywood	3	✓	✓	✓
City of Homestead	10		✓	✓
City of Marathon	5		✓	
City of Miami	4		✓	
City of Miami Springs	7	✓		
City of Miramar	8	✓	✓	
City of North Miami	15	✓	✓	✓
City of North Miami Beach	15	✓	✓	✓
City of Oakland Park	4			
City of Palm Beach Gardens	5	✓	✓	
City of Pembroke Pines	10	✓	✓	
City of Pompano Beach	3	✓	✓	✓
City of Sunny Isles Beach	5			
City of Sunrise	8		✓	
City of West Palm Beach	5	✓	✓	✓
Florida Keys Aqueduct Authority	7	✓	✓	
Miami-Dade Water & Sewer Department	12	✓	✓	
Miami Shores Village	8	✓		
Northern Palm Beach County Improvement District	9			
The Children's Trust	6	✓		
Town of Bay Harbor Islands	16	✓	✓	
Town of South Palm Beach	4			
Town of Surfside	8	✓	✓	
Village of Key Biscayne	25	✓	✓	
Village of Tequesta	5	✓		

Rob Drover

Principal – Robotic Process Automation
954.320.8000 x22685
rob.drover@marcumllp.com

Rob Drover is a principal in Marcum and a member of the Firm's Advisory Services division. Rob leads Marcum's national Process Improvement Practice. Mr. Drover specializes in Business Process Improvement, Robotic Process Automation (RPA) and high volume data management. With a focus on operational excellence and process improvement, he has assisted a wide range of clients, including Fortune 200 organizations, to optimize their enterprise-level applications and processes.

With over 27 years of experience in accounting & finance, sales and marketing, and information technology, Mr. Drover offers expertise in project management, operations support and technology transformation. His industry experience includes over 10 years in the chemical, agricultural and pharmaceutical business units at the DuPont Company.

He has delivered both domestic and international engagements in many different industries, including healthcare, pharmaceuticals, real estate, telecommunications and the public sector. He has experience with robotic automation, business process outsourcing, data management, IT support operations, custom workflow development, package system selection, and ERP & CRM implementations. He has worked extensively with databases such as Oracle, MS SQL Server, and a variety of data warehousing OLAP tools.

Articles, Seminars & Presentations

Business Process Re-engineering – Never Say Die
Common Sense Ideas to Boost Your Employee's Technology Competency
Implementing a Continuous Improvement Culture - Harnessing the Power of 11



AREAS OF EXPERTISE

Business Process Improvement
Custom System Development
ERP and CRM Implementation
Financial Information Technology
Management
IT Production Support
Package System Selection
Platform as a Service
Procurement
Robotic Process Automation
ADA Compliance
Software as a Service
Workflow Design and Development

KEY CLIENTS

Biotechnology
Financial Services
Healthcare
Pharmaceuticals
Government
Real Estate
Specialty Chemicals
Telecommunications

EDUCATION

Bachelor of Commerce, Memorial
University of Newfoundland

Masters of Business Administration,
York University, Toronto, Canada

Hermes Garzon, CFE

Manager, Assurance Services

954.320.8000 x39623

hermes.garzon@marcumllp.com

Hermes Garzon is a manager in the Firm's Assurance Division. He has approximately ten years of experience providing accounting and auditing services for local governments, nonprofit organizations, and private businesses in a variety of industries, including construction and manufacturers. Mr. Garzon also provides advisory services pertaining to tracing of funds, reconstruction of financial business records, and financial data analytics.

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

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

Partial Listing of Clients:

- City of Boca Raton
- City of Deerfield Beach
- City of Florida City
- City of Hollywood
- City of Homestead
- City of Palm Beach Gardens
- City of Pompano Beach
- City of Sunrise
- Florida Keys Aqueduct Authority
- The Children's Trust of Miami-Dade County
- Town of Palm Beach
- Town of Surfside
- Village of Key Biscayne
- Village of Palmetto Bay
- Village of Tequesta

CPE (past two years)

Government	77
Other (Accounting, Auditing, Technical and Behavioral)	22
Total	<u>99</u>

**AREAS OF EXPERTISE**

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

KEY CLIENTS

Local Governments
CRA's
Government Pension Plans
Defined Contribution Plans
Special Districts
Nonprofit Organizations
Construction
Manufacturers

EDUCATION

Bachelor's Degree,
Accounting,
Florida International University

José L. Antigua, CISA, COBIT, ACDA, ACT

Director, Assurance Services

954.320.8054

jose.antigua@marcumllp.com

José L. Antigua is a director in the Firm's IT & Risk Assurance Division. In this capacity, he is responsible for the assessment of the internal controls of Firm clients as they relate to financial audits. Mr. Antigua has more than ten years of experience working with information technology for clients in the financial, healthcare, IT services, government and retail industries. His experience includes IT infrastructure, e-mail systems, backup and networking. He has assisted with numerous audit engagements, developing and assessing IT risk over financial reporting, IT security (including vulnerability assessment, penetration testing and social engineering), IT Governance, disaster recovery and information systems management.

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

In addition, Mr. Antigua works with Marcum's teams to bridge the gap between financial audits and internal controls and information systems auditing. He executes compliance engagements according to various regulations including SOX, HIPPA, SOC 1, 2, 3, and AML. He identifies process and control weaknesses, analyzes complex systems and works with clients to streamline operations within time and resource constraints. Also he conducts IT Risk Assessments and IT Control Assessments in numerous vertical markets.

Professional & Civic Affiliations

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

Designations & Accreditations

Certified Information Systems Auditor
ACL Certified Data Analyst and Trainer
COBIT 5 Foundations (IT Governance and Management)

Articles, Seminars & Presentations

Risk Management, an Integral Approach: June 2015
Governance, Risk and Compliance (GRC) in practice: November 2014 Internal Control Framework based on COSO 2013: October 2014
Closing the gaps between COBIT 4.1 and COBIT 5: August 2014
IT Audit for CISA exam preparation: July 2014
Information Security for Banking Industry: November 2013

CPE (past two years)

Information technology related for a Certified Information Systems Auditor, including accounting, Auditing, COSO Technical and Behavioral)

Total **89**

**AREAS OF EXPERTISE**

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

KEY CLIENTS

Financial Services
Government
Healthcare
IT Services
Retail

EDUCATION

Bachelor Degree in Systems Engineering
Instituto Tecnológico de Santo Domingo (INTEC)

Gregory Meridien, CPA*

Supervisor, Assurance Services

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Gregory Meridien is a supervisor in the Firm's Assurance Division. He has approximately 5 years of experience providing accounting and auditing services for local governments, nonprofit organizations, and private businesses in a variety of industries, including construction and manufacturers.

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

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

Partial Listing of Clients:

- City of Boca Raton
- City of Coconut Creek
- City of Deerfield Beach
- City of Pompano Beach
- Florida Keys Aqueduct Authority
- Miami-Dade Water & Sewer Department

CPE (past two years)

Government	60
Other (Accounting, Auditing, Technical and Behavioral)	24
Total	<u>84</u>

**AREAS OF EXPERTISE**

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

KEY CLIENTS

Local Governments
CRA's
Government Pension Plans
Defined Contribution Plans
Nonprofit Organizations
Construction
Manufacturers

EDUCATION

Bachelor's Degree,
Accounting,
Florida Atlantic University

**Licensed by the State of Florida*

Elad Lerner, CPA

Senior, Assurance Services
954.320.8000 x39634
elad.lerner@marcumllp.com

Elad Lerner is a senior in the Firm's Assurance Division. He has approximately five years of experience providing accounting and auditing services for local governments, nonprofit organizations, and private businesses in a variety of industries, including construction and manufacturers. Mr. Lerner also provides advisory services pertaining to tracing of funds, reconstruction of financial business records, and financial data analytics.

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

Partial Listing of Clients:

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

CPE (past two years)

Government	52
Other (Accounting, Auditing, Technical and Behavioral)	12
Total	<u>64</u>



AREAS OF EXPERTISE

Financial Audits

KEY CLIENTS

Construction
Manufacturers
Local Governments
CRA's
Government Pension Plans
Nonprofit Organizations

EDUCATION

Bachelor's Degree,
Accounting,
Florida International University

Master's Degree,
Forensic Accounting & Business
Valuation,
Florida Atlantic University



Henry James Patton, CPA, CFF
Audit Senior

Experience

HCT Certified Public Accounts & Consultants, LLC
E.F. Alvarez & Company, P.A.
Vizcaino Zomerfeld, CPAs
Lapadula, Carlson & Company, CPAs

Education

Florida State University, Bachelor of Science in Accounting
Florida State University, Bachelor of Science in Finance

Experience

Mr. Henry James Patton has over 15 years of experience working in public accounting. Prior to joining the firm James was audit manager at other CPA firms in the Miami area. He has extensive experience managing various types of for-profit and not-for-profit engagements. He also has significant experience working on a variety of forensic and litigation projects. He specializes in single audits and other audits using government auditing standards, non-public companies for a variety of industries (including construction, real estate, engineering, manufacturing, retail and wholesale distribution), 401(k) and 403(b) Plans and various other types of employee benefit plans, FAR "Overhead Rate" audits, COA/HOA condo/homeowners' associations, not-for-profit (Charity organizations, churches, and labor unions), Charter schools, and Training Associations.

Professional Affiliations:

CPA - Certified Public Accountant (currently licensed in FL & VA)
CFF - Certified in Financial Forensics
AICPA/FICPA CPA Firm Peer Reviewer
Member of American and Florida Institutes of Certified Public Accountants
FICPA Membership Committee and Chapter Operations Committee

Software proficiencies:

Microsoft Office (Excel, Word, Outlook, PowerPoint), ProSystem Fx Engagement, Creative Solutions (CS Accounting and Engagement), QuickBooks (Pro, Premier, and Enterprise), Sage/Peachtree (various versions), SAP Software, Idea Data Analysis Software, Adobe Acrobat, Thomson Reuters PPC Practice Aids, Checkpoint Tools and PPC Smart Aids, Various proprietary full cycle ERP and accounting programs.

Professional Skills:

Accounting, Auditing, Business Improvement, Cost Control principles (IAS, IFRS, ISAS), Financial Management, Project Management, Strategic Analysis, Taxation.

Client Focus

Services: Industries:

- | | |
|--------------------------------|----------------------|
| • Financial Statement | • Not-For-Profit |
| • Internal Audits | • Public Sector |
| • Compliance Review | • Financial Services |
| • Financial/Performance Audits | • Private Sector |

Henry James Patton conforms to Yellow Book CPE requirements.

Professional Development

Every year, Marcum provides a minimum of 40 hours of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in government accounting, auditing and financial



reporting, including Yellow book, single audit, IT audits and information systems and other accounting and auditing issues. In addition to the in-house training, our partners and professional staff attend various outside seminars/conferences.

Marcum is also committed to providing professional development programs to the entire South Florida community involved in the government sector. **For the past 26 years, Marcum has presented an annual Government Symposium, which is an 8-hour accounting and auditing seminar that focuses on current developments in government affairs,**

including accounting, legal and operational topics. We encourage our clients, and non-clients, at no cost to them, to attend this technical (CPE) Symposium. During 2020, our 26th Annual Government Symposium was hosted virtually.

Marcum affirms all members of the audit team meet or exceed the CPE requirements mandated by professional auditing standards (including *Government Auditing Standards*) and all CPAs assigned meet or exceed the CPE and ethics training mandated by the Florida State Board Accountancy. In addition, the partner and quality control director on the proposed engagement team have been instrumental in the implementation of new pronouncements.

Most recently, to note significant GASB pronouncements, the team assisted our clients with the implementation of GASB Statement No. 72, Fair Value Measurement and Application and GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions.

E) Change of Staff

Engagement partners, managers, consultants, other supervisory staff, specialists and “in-charge” may be changed if those personnel leave the Firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the City. However, in either case, the City retains the right to approve or reject replacements of Marcum LLP. Our Firm policy is to maintain continuity of staff assignment on succeeding audits.

Longevity of Staff/Turnover Rate

Since all of Marcum’s government audit staff are qualified to perform financial and single audits of local governments and other government agencies, the Firm can assure the quality of staff over the term of the engagement. **The turnover of managerial personnel in Marcum’s government team is less than 5% based on the past three (3) years.**



TAB 7

**SIMILAR ENGAGEMENTS WITH OTHER
GOVERNMENTAL ENTITIES**

TAB 7: SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES

A) Most Significant Government Engagements

The following represents several engagements performed by Marcum LLP within the last five (5) years by our Florida Region's government team that are similar to the engagement described in the RFP. Additional references can be provided upon request. **The below clients are being serviced by Moises D. Ariza, Partner.**

<p>A. Agency Name</p> <p>B. Address</p> <p>C. Name and Telephone of the Principal Client Contact</p> <p>D. Scope of Work</p> <p>E. Contract Term</p> <p>F. Total Hours</p> <p>G. Audit Contract Fee</p>	<p>A. City of Boca Raton and CRA</p> <p>B. 201 West Palmetto Park Road, Boca Raton, FL 33432</p> <p>C. Linda Davidson, Director of Finance, 561-393-7729</p> <p>D. Financial Audit, Single Audit, and Pension Audits</p> <p>E. September 30, 2009 to Current</p> <p>F. 1,300</p> <p>G. \$191,000 per year</p>
<p>A. Agency Name</p> <p>B. Address</p> <p>C. Name and Telephone of the Principal Client Contact</p> <p>D. Scope of Work</p> <p>E. Contract Term</p> <p>F. Total Hours</p> <p>G. Audit Contract Fee</p>	<p>A. City of Sunrise</p> <p>B. 10770 West Oakland Park Blvd, Sunrise, FL 33351</p> <p>C. Wendy Dunbar, Director of Finance, 954-746-3297</p> <p>D. Financial Audit and Single Audit</p> <p>E. September 30, 2008 to Current</p> <p>F. 1,050</p> <p>G. \$160,020 per year</p>
<p>A. Agency Name</p> <p>B. Address</p> <p>C. Name and Telephone of the Principal Client Contact</p> <p>D. Scope of Work</p> <p>E. Contract Term</p> <p>F. Total Hours</p> <p>G. Audit Contract Fee</p>	<p>A. City of Homestead and CRA</p> <p>B. 100 Civic Court, Homestead, FL 33030</p> <p>C. Carlos Perez, Finance Director, 305-224-4543</p> <p>D. Financial Audit, Single Audit, and The Children's Trust Audit</p> <p>E. September 30, 2009 to Current</p> <p>F. 1,300</p> <p>G. \$133,960 per year</p>
<p>A. Agency Name</p> <p>B. Address</p> <p>C. Name and Telephone of the Principal Client Contact</p> <p>D. Scope of Work</p> <p>E. Contract Term</p> <p>F. Total Hours</p> <p>G. Audit Contract Fee</p>	<p>A. City of Pompano Beach and CRA</p> <p>B. 100 West Atlantic Blvd., Pompano Beach, FL 33060</p> <p>C. Andrew Jean-Pierre, Director of Finance, 954-786-4680</p> <p>D. Financial Audit, Single Audit, and Pension Audit</p> <p>E. September 30, 2016 to current</p> <p>F. 900</p> <p>G. \$132,600 per year</p>
<p>A. Agency Name</p> <p>B. Address</p> <p>C. Name and Telephone of the Principal Client Contact</p> <p>D. Scope of Work</p> <p>E. Contract Term</p> <p>F. Total Hours</p> <p>G. Audit Contract Fee</p>	<p>A. City of Deerfield Beach and CRA</p> <p>B. 150 NE 2nd Avenue, Deerfield Beach, FL 33441</p> <p>C. Stephanie Tinley, Finance Director, 954-420-5571</p> <p>D. Financial Audit, Single Audit and Pension Audit</p> <p>E. September 30, 2015 to Current</p> <p>F. 1,000</p> <p>G. \$132,500 per year</p>

Marcum understands that the City/CRA reserves the right to contact the above-mentioned references and any other clients.

B) Additional Engagements

The following represents three (3) additional government engagements of similar size and scope.

A. Agency Name B. Address C. Name and Telephone of the Principal Client Contact D. Scope of Work E. Contract Term F. Total Hours G. Annual Contract Fee	A. Miami-Dade Water & Sewer Department (Miami-Dade County) B. 3071 SW 38th Ave, Room 440-10, Miami, FL 33146 C. Josephine Barrios, Controller, 786-552-8935 D. Financial Audit and Single Audit E. September 30, 2007 to Current F. 1,200 G. \$170,000 per year
A. Agency Name B. Address C. Name and Telephone of the Principal Client Contact D. Scope of Work E. Contract Term F. Total Hours G. Annual Contract Fee	A. City of Palm Beach Gardens B. 10500 N Military Trail, Palm Beach Gardens, FL 33410 C. Allan Owens, Finance Administrator, 561-799-4163 D. Financial Audit and Single Audit E. September 30, 2014 to current F. 600 G. \$85,000 per year
A. Agency Name B. Address C. Name and Telephone of the Principal Client Contact D. Scope of Work E. Contract Term F. Total Hours G. Annual Contract Fee	A. Town of Palm Beach B. 360 South County Road, Palm Beach, FL 33480 C. Jane Le Clainche, Finance Director, 561-227-6330 D. Financial Audit, Single Audit, and Pension Audit E. September 30, 2020 and future four (4) fiscal years F. 800 G. \$118,000 per year



TAB 8

SPECIFIC AUDIT APPROACH

TAB 8: SPECIFIC AUDIT APPROACH

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



Phase I: Strategic Planning – Procedures for Internal Control

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

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

Risk-Based Audit Technologies

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

- Relative significance of the account to the financial statements as a whole;
- Volume of transactions;
- Susceptibility of the account to fraud;
- Accounts that have traditionally required significant adjustments; and
- Account with complex calculations, judgement, and accounting issues that have a high assessed level of inherent risk.

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

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

Enterprise Funds Including Utilities

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

- Water
- Sewer
- Stormwater
- Solid Waste
- Electric
- Parking
- Gas
- Golf Courses

Single Audits

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

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

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

In general, Single Audit procedures may include:

1. Identify the City's major programs to be tested and reported on for compliance.
2. Identify the compliance requirements applicable to each major program.
3. Determine which of the compliance requirements identified could have a direct and material effect on each major program.
4. Consider relevant portions of the City's internal control over compliance for each direct and material compliance requirement for each major program.
5. Obtain sufficient appropriate audit evidence, which involves testing internal control over compliance and compliance with direct and material compliance requirements for each major program.
6. Consider indications of fraud.
7. Consider indications of abuse.

8. Consider subsequent events.
9. Form an opinion about whether the City complied with the direct and material compliance requirements.
10. Perform follow-up procedures on previously identified findings.

Community Development Block Grant (CDBG)

The CDBG Program provides annual grants on a formula basis to states, cities, and counties to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons. The program is authorized under Title 1 of the Housing and Community Development Act of 1974, Public Law 93-383, as amended [42 U.S.C.-530.1](#) et seq. Marcum has leading experience and knowledge of CDBG compliance audits as a result of significant Federal Single Audits performed as required by the Uniform Guidance such as CDBG Entitlement Program, Neighborhood Stabilization Program and Section 108 Loan Guarantee Program amount others. This experience is unparalleled to any other firm and allows us to be great advisor and independent auditors to the City of Hollywood who receives a significant amount of CDBG grants. The below is a listing of our recent clients which receive CDBG funds.

- City of Coconut Creek
- City of Deerfield Beach
- City of Hallandale Beach
- City of Hollywood
- City of Homestead
- City of Pompano Beach
- City of Sunrise
- City of West Palm Beach

Community Redevelopment Agency (CRA)

The CRA was created in 1986 under Chapter 163, Florida Statutes, for the purpose of carrying out redevelopment activities for certain areas existing in the City. As part of our audit approach, at a minimum, we will review current year activity to ensure taxes levied each year for the CRA are properly allocated to the CRA, test new debt agreements to ensure compliance with Chapter 163.387, and ensure all remaining funds in the Trust are returned to each taxing authority or properly appropriated as required by Chapter 163.387. The below is a listing of City's which we have recently performed audits of their CRA.

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

Specific Fraud Investigative Techniques

Professional Auditing Standards imposes on auditors the additional responsibility to "plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements due to fraud."

By redirecting our efforts through a risk-based approach and additional fraud inquiry techniques, audits are significantly enhanced.

Phase II: Execution of Audit Plan

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

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

A) Proposed Segmentation

The following is a summary of the proposed hours for the audit services for the initial year of the contract.

City of Hollywood, Florida and Hollywood CRA	Audit Partners and Quality Control Director	Manager	IT Audit Director	In-Charge Supervisor	Staff	Total
Phase 1: Strategic Planning	40	100	25	50	200	415
Phase 2: Execution of Audit Plan	40	200	25	150	400	815
Phase 3: Evaluation of Audit Results	40	150	25	100	150	465
Phase 4: Reporting	40	50	5	50	50	195
Total Hours	160	500	80	350	800	1,890

B) Staffing Assignments

1. PARTNERS

Partners have the primary responsibility for assuring that the Firm's commitments to the City are carried out to the client's satisfaction.

PARTNERS

Essential Functions

- Responsible for Firm-wide audit practice
- Allocates Firm's resources to meet client's needs
- Assumes overall responsibility for audit
- Discusses important aspects of audit with client
- Resolves any audit issues with client
- Reviews the audit documentation to ensure the audit is carried out with due professional care
- Reviews financial statements, auditor's reports, and management letter comments and discusses them with client
- Signs audit reports and management letters
- Meets with management on an as-needed basis
- Communicates progress of the engagement, problems, and resolutions to the client

2. MANAGERS

The audit manager oversees the engagement and communicates with the client on a one-on-one basis.

MANAGERS

Essential Functions

- Plans, schedules, and staffs the engagement
- Evaluates internal controls and work programs prepared by staff
- Reviews working papers for accuracy and completeness and reviews financial statements for suitability of presentation and adequacy of disclosures
- Anticipates problem areas of the engagement and questions that will arise
- Keeps partners informed of all important developments on the engagement, analyzes problems and recommends solutions
- Supervises all staff and reviews workpapers prepared by staff to ensure that they are prepared in accordance with generally accepted professional and Firm standards
- Resolves accounting and auditing problems as they arise
- Reviews with the partner significant findings or questions that arise involving accounting principles or statement presentations
- Writes comments for management letters
- Reviews financial statements, notes, schedules, and management letters for later discussion between the partner and the client
- Communicates the engagement's progress, problems, resolutions, and other concerns to the client

3. SUPERVISORS/SENIORS

Supervisors are the liaison between the partners, the manager and the client.

SUPERVISORS/SENIORS

Essential Functions

- Supervises staff and reviews workpapers prepared by seniors and staff to ensure that they are prepared in accordance with generally accepted professional and firm standards
- Performs audit procedures as assigned by the manager
- Resolves accounting and auditing problems as they arise
- Studies and evaluates the client's internal controls
- Reviews with manager significant findings or questions involving accounting principles or statement presentation
- Writes comments for management letter
- Reviews financial statements, notes, schedules and management letters for later discussion between the manager and the client
- Communicates the engagement's progress, problems, resolutions and other concerns to the client

4. STAFF AUDITORS

Staff auditors perform a wide variety of diversified assignments under the direction of supervisory professionals.

STAFF AUDITORS

Essential Functions

- Performs less complex audit procedures as assigned by the supervisor
- Performs tests of transactions and accounts
- Prepares and indexes audit documentation
- Tests client accounting and analysis schedules
- Proposes audit adjustments for review by the supervisor
- Assists in preparing confirmation requests for mailing
- Informs the supervisor of audit issues
- Assists in proofing financial statements

C) Statistical Sampling

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

- **Account Balance Tests**

Substantive tests of account balances are performed on year-end balances. Certain accounts justify a 100 percent examination, such as confirming an investment and bank balance, which does not involve sampling at all.

- **Transaction and Control Tests**

Substantive transaction and control tests are often combined to use one sample to achieve more than one audit objective. We often test the controls to verify that the transactions were properly authorized in accordance with the City's procedures.

- **Compliance Tests**

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

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

D) Electronic Data Processing

Data Request and Collection Procedure

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

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

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

The requested schedules, report, agreements, etc. requested in the "Auditor Request List" are collected by Marcum LLP via a secure workflow tool. Our information technology department has established a secure workflow data management tool ("INFLO") on our network for each of our clients. We use the INFLO site as a virtual common workspace that is keyed to our data request lists and electronic audit system. We have been using the software for the past four years with much success. Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our client service team directly into our electronic work programs. This web-based tool minimizes the use of e-mails to transmit data, enhances the security of your information and eliminates duplicate requests for data.

Our software tools and approach to our work reduce demands on client resources and saves our clients both time and money.

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

Information Technology Audit Techniques and Qualifications

Recently, Marcum LLP was named a Best Firm for Technology by Accounting Today, in its inaugural review of accounting firms that are innovating the use of technology to build more responsive, profitable and sustainable practices. Accounting Today focused on how firms consider overall technology strategy, use it to better serve clients, and build it into their culture. Measurements of digital workflow, technology distribution, and other workplace metrics also factored into the selections.



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

Our approach includes review of IT general controls as follows:

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

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

Our IT audit professionals throughout the firm maintain certifications and credentials including Certified Information Systems Auditor (CISA), Certified Information Systems Security Professional (CISSP), Certified Information Technology Professional (CITP) and other IT certifications requiring regular annual CPE hours. The assigned IT Risk Audit Director is Mr. Jose Antigua.

Mr. Antigua has more than ten years of experience working with information technology for clients in the financial, healthcare, IT services, government and retail industries. His experience includes IT infrastructure, e-mail systems, backup and networking.

He has assisted with numerous audit engagements, developing and assessing IT risk over financial reporting, IT security (including vulnerability assessment, penetration testing and social engineering), IT Governance, disaster recovery and information systems management. He is an expert in the use of computerized audit techniques to access and analyze data to maximize audit efficiency. He has implemented numerous Continuous Audit (CA) and Continuous Control Monitoring (CCM) projects.

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

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

E) Type and Extent of Analytical Procedures

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

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

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

F) Internal Control Structure

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

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

G and H) Laws and Regulations and Compliance Tests

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

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

I) Municipal Staff Support

Marcum will rely on municipal staff to provide accurate and timely information upon request in accordance to pre-approved timelines. Any delays experienced throughout the engagement will be brought to the attention of senior management and addressed proactively should there be a need. We do not anticipate any issues and will ensure that there are no surprises.

J) Quality Control and Peer Review

The quality of the Firm's professional practice is of utmost importance to the Firm, the City and to the users of our reports. We provide services that conform to professional standards and consider the integrity of individuals in determining our professional relationships.

To ensure that the Firm's performance is in conformity with our stated standards and those issued by the American Institute of Certified Public Accountants (AICPA), our quality control system encompasses the following:

- **Professional Development.** Every year, the Firm provides a minimum of 40 hours (five days) of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in accounting, auditing, financial reporting, and internal controls. In addition to the in-house training, our partners and professional staff attend various outside seminars.
- **Internal Inspections.** Annually the Firm selects a random sample of accounting and auditing, advisory and tax engagements and performs a review to ensure compliance with firm policies and professional standards.
- **PCAOB Inspections.** Marcum is registered with the Public Company Accounting Oversight Board (PCAOB) and is required to undergo annual inspections due to our large SEC practice. The PCAOB inspection is even more rigorous than the peer review process. The PCAOB inspects our work on public company filings. The PCAOB reports are publicly available.
- **Peer Review.** The Firm participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. The Firm has consistently received clean opinions (rating of "Pass") on the quality of the Firm's audit practice. This is the highest level of achievement and recognition in the peer review program. **Please refer to Appendix A for a copy of our latest peer review report which includes our government engagements.**

Marcum utilizes a centralized financial statement review process, which assures that the level of quality we demand from our professionals is maintained. The quality control department performs a review of our audit binders and financial statements prior to the release of the finished product. Their involvement includes participation in engagement planning to approve the audit approach, review of high risk and complex areas throughout fieldwork and a review of the financial statements and related information. Their involvement in the planning and fieldwork stages helps eliminate any last minute surprises.

Phase III: Evaluation of Audit Results

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

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

Phase IV: Reporting

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

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

Exit Conference

Upon completion of audit work, Marcum will hold a closing or exit conference with senior members of the City's finance department. The exit conference assists Marcum in obtaining the views of responsible officials concerning the findings, conclusions, and recommendations, as well as planned corrective action, as required by *Government Auditing Standards* and *OMB Uniform Guidance*. This conference also provides the City with an advance opportunity to discuss whether planned corrective actions adequately address the auditor's recommendations and to initiate corrective action without waiting for a final audit report. Marcum will also consider having preliminary exit meetings with directors, department heads, and other operating personnel who have direct responsibility for financial management systems and/or the administration of federal awards.

Management Letter/Findings

The Firm will prepare a management letter for the City to identify systemic deficiencies observed. The letter also may offer recommendations for changes in accounting and other procedures in order to improve operations of the City.

As each potential management letter point is identified in the audit process, the engagement team will document the condition, our recommendation, and the benefits of the recommended action. All potential comments will be reviewed with key staff members before issuance.

MANAGEMENT LETTER FEATURES:

- Internal control suggestions
- Operational suggestions
- Workable solutions
- Cost vs. benefit evaluations
- Identify areas for efficiencies
- Collaborative process



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



TAB 9

OTHER REQUIREMENTS

TAB 9: OTHER REQUIREMENTS

Identification of Anticipated Potential Audit Problems

The Firm does not anticipate any potential audit problems. One of the many advantages of choosing Marcum as your auditor is that our team has significant knowledge and understanding of the City and its operations. The combination of our Firm's resources, level of partner involvement and experienced team members provides an excellent service team of professionals capable of servicing your needs. **Having a complete government service team of 46 locally based individuals and more than 2,500 associates nationwide allows us to meet or exceed client deadlines.**

Regular communication will be ongoing with City personnel, allowing for timely knowledge of matters as they arise. When we learn of matters the City may not be aware of, we will be active in conveying relevant information.

We understand the audit, accounting and financial reporting requirements affecting your City. As with other issues that may arise, we will work with Management throughout the year to achieve the appropriate resolution.

Additional Information

A) Business Information

Established in 1951 in the state of New York, Marcum LLP (Limited Liability Partnership) is a leader with an outstanding reputation at the national and regional levels.

B) Federal Employer ID number

Marcum's EIN number is 11-1986323.

C) Additional Information

Small Business Participation

HCT provides this affirmative statement that the firm and all assigned key professional staff are properly licensed to practice in Florida. The proposer does hold an active license in the State of Florida #AD67899. We also maintain good standing with the State of Florida Board of Accountancy to practice public accounting and meet the independence standards as defined by generally accepted auditing standards. We are qualified to do business in the State of Florida under the laws of Florida per Chapter 607; F.S. All HCT key audit personnel assigned have successfully completed the number of required hours of Continuing Professional Education (CPE) for CPA's engaged in governmental auditing pursuant to Florida Statute 473.312 and Governmental Auditing Standards (Yellow Book).

HCT is a Limited Liability Company with our office located in Hollywood, Florida. The audit will be performed by the firm's Hollywood office, which serves as the main office. Permanent office responsible for the Audit Services is located in Broward County, 3816 Hollywood Blvd., Suite 203, Hollywood, Florida 33021. Tel 954.966.4435 // Fax 954.962.7747 // www.hct-cpa.com. HCT is a Limited Liability Company as registered with the State of Florida.



TAB 10

SEALED DOLLAR COST BID

TAB 10: SEALED DOLLAR COST BID

Refer to separate sealed envelope.



TAB 11


AUDIT TIME SCHEDULE

TAB 11: AUDIT TIME SCHEDULE

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

1. Detailed Audit Plan - Marcum will provide the City and the CRA by August 1 of each year both a detailed audit plan and a list of all schedules to be prepared by the City and the CRA.
2. Interim Work - Marcum will perform interim work during the summer months with prior coordination with the Finance Director.
3. Fieldwork - Marcum will complete all fieldwork by February 28 of each year.
4. Draft Reports - Marcum will have drafts of the audit reports and recommendations to management available for review by the Finance Director by the first week of March of each year.
5. Auditor's Opinion - Marcum will provide an opinion no later than the second week of March so City staff can proceed with report reproduction efforts and meet the GFOA deadline of March 31 of each year.

Marcum will be available to present the Comprehensive Annual Financial Report, Single Audit and Management Letter to the City Commission as requested.



TAB 12

REQUIRED FORMS

TAB 12: REQUIRED FORMS

All required forms are provided in Appendix C of the proposal. As noted in the "Acknowledgment and Signature Page", Marcum LLP accepts all RFP addendums.



APPENDIX A

PEER REVIEW REPORTS



Report on the Firm's System of Quality Control

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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



Opinion

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

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

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
October 16, 2020



INFANTE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

Members of:

- American Institute of CPAs
 - Center for Audit Quality
 - Employee Benefit Plan Audit Quality Center
 - Government Audit Quality Center
 - Private Companies Practice Section
 - Tax Division
- Florida Institute of CPAs

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

Report on the Firm's System of Quality Control

December 30, 2019

To The Owner of
HCT Certified Public Accountants & Consultants, LLC
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of HCT Certified Public Accountants & Consultants, LLC (the firm) in effect for the year ended June 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 a compliance audit 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.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of HCT Certified Public Accountants & Consultants, LLC in effect for the year ended June 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*. HCT Certified Public Accountants & Consultants, LLC has received a peer review rating of *pass*.

A handwritten signature in blue ink that reads "Infante + Company". The signature is written in a cursive, flowing style.

Infante & Company



APPENDIX B

LICENSES

Licensee Details

Licensee Information

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

License Mailing:

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

County: **PALM BEACH**

License Information

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

Special Qualifications	Qualification Effective
Corporation	07/30/2009

Alternate Names

[View Related License Information](#)

[View License Complaint](#)

2601 Blair Stone Road, Tallahassee FL 32399 :: Email: [Customer Contact Center](#) :: Customer Contact Center: 850.487.1395

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

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



Ron DeSantis, Governor

Halsey Beshears, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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

ARIZA, MOISES DAVID

8821 SW 4TH LANE
MIAMI FL 33174

LICENSE NUMBER: AC45440

EXPIRATION DATE: DECEMBER 31, 2021

Always verify licenses online at MyFloridaLicense.com



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Ron DeSantis, Governor

Halsey Beshears, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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

FUTTERMAN, MICHAEL DAVID

1260 102ND ST
MIAMI FL 33154

LICENSE NUMBER: AC0021810

EXPIRATION DATE: DECEMBER 31, 2022

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Ron DeSantis, Governor

Halsey Beshears, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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

MERIDIEN, GREGORY PAUL

LICENSE NUMBER: AC53675

EXPIRATION DATE: DECEMBER 31, 2021

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Licensee Details

Licensee Information

Name: **LERNER, ELAD (Primary Name)**
Main Address: **13840 SW 74 AVENUE
PALMETTO BAY Florida 33158**
County: **DADE**
License Mailing:
LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC54290**
Status: **Current,Active**
Licensure Date: **06/28/2019**
Expires: **12/31/2021**

Special Qualifications Qualification Effective

Alternate Names

[View Related License Information](#)

[View License Complaint](#)

2601 Blair Stone Road, Tallahassee FL 32399 :: Email: **[Customer Contact Center](#)** :: Customer Contact Center: 850.487.1395

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

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

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



STATE OF FLORIDA DEPARTMENT
OF BUSINESS AND PROFESSIONAL
REGULATION

AC0030015

ISSUED: 12/18/2019

CERTIFIED PUBLIC ACCOUNTANT
HARVEY, RODERICK A

Signature

LICENSED UNDER CHAPTER 473, FLORIDA STATUTES
EXPIRATION DATE: DECEMBER 31, 2021



STATE OF FLORIDA DEPARTMENT
OF BUSINESS AND PROFESSIONAL
REGULATION

AD67699

ISSUED: 10/25/2019

ACCOUNTANCY PARTNERSHIP
HCT CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS,

Signature

LICENSED UNDER CHAPTER 473, FLORIDA STATUTES
EXPIRATION DATE: DECEMBER 31, 2021



Ron DeSantis, Governor

Halsey Beshears, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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

HARVEY, RODERICK A

19030 N W 54TH AVENUE
MIAMI FL 33055

LICENSE NUMBER: AC0030015

EXPIRATION DATE: DECEMBER 31, 2021

Always verify licenses online at MyFloridaLicense.com



Do not alter this document in any form.

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

CPAVerify Individual Report Results

NAME: HENRY J PATTON JR
 STATE OF LICENSE: FL
 LAST UPDATED: 2021-04-09

	Business	Mail
Address:	PATTON, HENRY J JR HOLLYWOOD, FL, US	HOLLYWOOD, FL, US
License/Permit/Certificate Number:	AC44196	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:	RECIPROCAL	
Basis for License Details:	Reciprocal License. An Applicant having a valid unrevoked license to practice as a CPA from any jurisdiction and who is planning to relocate to Florida must apply for a Reciprocal License.	
Issue Date:	2011-12-08	
Expiration Date:	2022-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:		

Contact the Board for official verification of information.

State Board Contact Information:	FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING 240 NW 76TH DRIVE, SUITE A GAINESVILLE, FL 32607
	Phone: (850) 487-1395 Website: http://www.myfloridalicense.com/DBPR/certified-public-accounting/ Licensee Lookup: https://www.myfloridalicense.com/wl11.asp?mode=0&SID=

NAME: HENRY J PATTON JR
 STATE OF LICENSE: VA
 LAST UPDATED: 2021-04-09

	Business	Mail
Address:		HOLLYWOOD, FL,
License/Permit/Certificate Number:	30381	
Registration Number:		
License/Permit/Certificate Status:	ACTIVE	
License/Certificate Status Details:	The license is current. The licensee may practice as a CPA and/or use the CPA title in Virginia.	
License Type:	CPA	
License Type Details:	Certified Public Accountant	
Basis for License:	INITIAL	
Basis for License Details:	Initial CPA Certificate/Transfer of Grades. Applicants who have passed the Uniform CPA Examination and are not licensed to practice public accounting in any jurisdiction may apply for an Initial CPA Certificate in Virginia.	
Issue Date:	2005-04-28	
Expiration Date:	2021-06-30	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:		

Contact the Board for official verification of information.

State Board Contact Information:

VIRGINIA BOARD OF ACCOUNTANCY
9960 MAYLAND DR. SUITE 402
HENRICO, VA 23233

Phone: 804-367-8505

Fax: 804-527-4409

Email: BOA@BOA.VIRGINIA.GOV

Website: <http://www.boa.virginia.gov>

Licensee Lookup: <https://secure1.boa.virginia.gov/Verification/>

Details of Enforcement, Non-Compliance or Disciplinary Actions:

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
3. If "State Does Not Provide This Type of Data At This Site" is displayed then CPAverify is not currently receiving enforcement, non-compliance or disciplinary action data for licensees in this state. Some states are limited to sharing this type of data with third party websites due to privacy laws or policies, but most State Boards offer this information on their official State Board websites.
4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by participating states. Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAverify website. Please refer to the Participating States tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of interest is not participating, you may refer to the "Contact Boards" tab where a link to every Boards' website and therefore individual license lookup tool is available.

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

SECRETARY OF STATE



FLORIDA DEPARTMENT OF STATE
DIVISION OF CORPORATIONS

REGISTRATION # LLP090003311

1. Name and Mailing Address

MARCUM LLP

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

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

3. Principal Place of Business Address

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

5. Federal Employee Identification Number

11-1986323

☐ Applied For

☐ Not Applicable

7. Name and Address of Registered Agent

CORPORATION SERVICE COMPANY
1201 HAYS STREET
TALLAHASSEE, FL 32301

FILED

2021 JAN -4 PM 2:22

LLP #

19,20 + 21

LLP2100000071-4
01/05/21--01019--030 ***75.00

CR2E029 (2/10)

2. New Mailing Address, if Applicable:

Suite, Apt #, etc.

City

State

Zip Code

4. New Principal Office Address, if Applicable:

Suite, Apt #, etc.

City

State

Zip Code

6. Certificate of Status Desired:

☐ \$8.75 Additional Fee Required

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

Name

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

FL

City

Zip Code

9. New Registered Agent's Signature, If Changed

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

B McKNIGHT

JAN 04 2021

SIGNATURE: _____

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

Date

10. General Partner's Signature (REQUIRED)

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

SIGNATURE: _____

SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING PARTNER.

Date

Daytime Phone #

E-mail Address: _____

RONALD STORCH
RONALD.STORCH@MARCUMLLP.COM

(To be used for future annual report notifications)



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): Marcum LLP Federal Tax Identification Number: 11-1986323

If Corporation - Date Incorporated/Organized: _____

State Incorporated/Organized: _____

Company Operating Address: 450 E. Las Olas Blvd., Ninth Floor

City Fort Lauderdale State FL Zip Code 33301

Remittance Address (if different from ordering address): _____

City _____ State _____ Zip Code _____

Company Contact Person: Moises D. Ariza Email Address: Moises.Ariza@Marcumllp.com

Phone Number (include area code): 954.320.8000 Fax Number (include area code): 954.320.8001

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

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

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

April 22, 2021

Date

Type or Print Name: Moises.D. Ariza

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

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

HOLD HARMLESS AND INDEMNITY CLAUSE

(Company Name and Authorized Representative's Name)

Marcum 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.


SIGNATURE

Moises D. Ariza
PRINTED NAME

Marcum LLP
COMPANY OF NAME

April 22, 2021
DATE

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

NON-COLLUSION AFFIDAVITSTATE OF: FloridaCOUNTY OF: Broward, being first duly sworn, deposes and says that:

- (1) He/she is Moises D. Ariza of Marcum 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.**

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

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

1. This form statement is submitted to
City of Hollywood
 by Moises D. Ariza for Marcum LLP (Print
 individual's name and title) (Print name of entity submitting sworn statement) whose business
 address is 450 E. Las Olas Blvd., Ninth Floor, Fort Lauderdale, FL 33301
 and if applicable its Federal Employer Identification Number (FEIN) is 11-1986323 If the entity has no FEIN,
 include the Social Security Number of the individual signing this sworn statement.

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

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

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

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

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

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

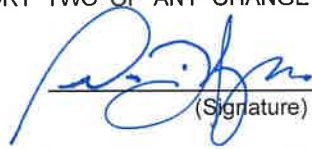
 X Neither the entity submitting sworn statement, nor any of its officers, director, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent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

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

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

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

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


(Signature)

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

Personally known

Or produced identification _____ Notary Public-State of Florida

_____ my commission expires June 30, 2024
(Type of identification)

commissioned
public)



Brandon Asis Lopez
(Printed, typed or stamped
name of notary)

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

CERTIFICATIONS REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

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:

Marcum LLP

450 E. Las Olas Blvd. Ninth Floor

Fort Lauderdale, FL 33301

Application Number and/or Project Name:

RFP 4667-21-SS Financial Auditing Services

Applicant IRS/Vendor Number: 11-1986323

Type/Print Name and Title of Authorized Representative:

Moises D. Ariza, Partner

Signature: 

Date: April 22, 2021

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

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

Moises D. Ariza

PRINTED NAME

Marcum LLP

NAME OF COMPANY

SOLICITATION, GIVING, AND ACCEPTANCE OF GIFTS POLICY

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

The City of Hollywood/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	_____ Moises D. Ariza PRINTED NAME
_____ Marcum LLP NAME OF COMPANY	_____ Partner TITLE

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

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: Marcum LLP

Firm giving Reference: Miami-Dade County, W&S Department

Address: 3071 SW 38 Avenue, Suite 403, Miami, Florida 33146

Phone: 786-552-8935

Fax: _____

Email: Josephine.Barrios@miamidade.gov

1. Q: What was the dollar value of the contract?

A: \$1,150,000

2. Have there been any change orders, and if so, how many?

A: None

3. Q: Did they perform on a timely basis as required by the agreement?

A: Yes, Marcum consistently met all deadlines.

4. Q: Was the project manager easy to get in contact with?

A: Yes.

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: Marcum is available throughout the year for assistance on accounting issues.

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: Josephine Barrios Title: Controller

Signature:  Date: 03/39/2021

REFERENCE QUESTIONNAIRE

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

Giving reference for: Marcum LLP

Firm giving Reference: City of Boca Raton, FL

Address: 201 W. Palmetto Park Road, Boca Raton, FL 33432

Phone: 561-393-7729

Fax: _____

Email: ldavidso@ci.boca-raton.fl.us

1. Q: What was the dollar value of the contract?
A: \$903,158 over five years and renewals after year 5, City utilizes a CPI index not to exceed 5% \$5,000 for CRA audit starting FY 2019 audit.
2. Have there been any change orders, and if so, how many?
A: Yes, 1 related to CRA financials mentioned above.
3. Q: Did they perform on a timely basis as required by the agreement?
A: Yes
4. Q: Was the project manager easy to get in contact with?
A: Yes
5. Q: Would you use them again?
A: Yes
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
A: ☒ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable
7. Q: Is there anything else we should know that we have not asked?
A: No

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

Name: Linda C. Davidson Title: Financial Services Director

Signature: Linda C. Davidson Digitally signed by Linda C. Davidson Date: 2021.04.12 08:57:45 -04'00'

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: Marcum LLP

Firm giving Reference: City of Homestead, Florida

Address: 100 Civic Court, Homestead, FL 33030

Phone: 305-224-4543

Fax: _____

Email: CPerez@cityofhomestead.com

1. Q: What was the dollar value of the contract?
A: For the Audit of the City's Financial Statement for FY2020:\$99,100. Other special audits, as needed, \$8100 for Federal Single Audit, \$8100 for State Single Audit, \$6700 for The Children's Trust Special Audit, \$2300 for the GOB special audit, and \$11,000 for the CRA 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
5. Q: Would you use them again?
A: YES
6. Q: Overall, what would you rate their performance? EXCELLENT
(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: Very Professional and knowledgeable.

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: Carlos M. Perez Title: Finance Director

Signature:  Date: 3/29/2021

REFERENCE QUESTIONNAIRE

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

Giving reference for: Marcum LLP

Firm giving Reference: City of Pompano Beach, Florida

Address: 100 West Atlantic Blvd. Pompano Beach, FL 33060

Phone: 954-786-4680

Fax: _____

Email: Andrew.Jean-Pierre@copbfl.com

1. Q: What was the dollar value of the contract?

A: \$135,000

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 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: Andrew Jean-Pierre Title: Finance Director

Signature: Ajeanpierre Date: 3/27/2021

REFERENCE QUESTIONNAIRE

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

Giving reference for: Marcum LLP

Firm giving Reference: City of Sunrise, Florida

Address: 10770 West Oakland Park Boulevard, Sunrise FL 33351

Phone: (954) 746-3215

Fax: (954) 572-2469

Email: EAcosta@SunriseFl.gov

1. Q: What was the dollar value of the contract?

A: \$167,953 (FY 2020 Audit)

2. Have there been any change orders, and if so, how many?

A: None

3. Q: Did they perform on a timely basis as required by the agreement?

A: Yes, very Timely

4. Q: Was the project manager easy to get in contact with?

A: Yes, Project Manager, Partner, all are very easy to contact.

5. Q: Would you use them again?

A: Yes, "that a no brainer" they are excellent.

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: They are very accommodating when possible.

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: Ernesto Acosta Title: Assistant Director

Signature:  Date: 3-29-2021

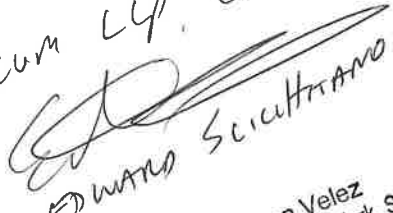


APPENDIX D

FINANCIAL INFORMATION

**The Marcum Group
Combined Balance Sheet
December 31, 2020**

	12/31/2020 Combined	12/31/2019 Combined	12/31/2018 Combined
Balance Sheet			
ASSETS			
Total Current Assets	152,623,800	146,376,700	98,015,100
Fixed Assets			
Fixed assets	21,263,000	19,955,600	16,733,400
Total Other Assets	43,289,600	44,913,900	49,112,300
TOTAL ASSETS	217,176,400	211,246,200	163,860,800
LIABILITIES & EQUITY / CAPITAL			
Total Current Liabilities	60,905,400	69,982,400	47,032,400
Total Long Term Liabilities	27,102,600	29,703,900	23,742,200
Equity / Capital			
Total Equity / Capital	129,168,400	111,559,900	93,086,200
TOTAL LIABILITIES & EQUITY / CAPITAL	217,176,400	211,246,200	163,860,800

CERTIFIED TRUE + ACCURATE
MARCUM LP, CFO

Edward Scuttrano 3/29/2024

Karan Velez
Notary Public State of New York, Suffolk County
LIC# 01VE6186244
Commission Expires 4/28/2024

The Marcum Group
Combined Income Statement
December 31, 2020

	12/31/2020 Combined	12/31/2019 Combined	12/31/2018 Combined
Income Statement			
Net Revenue	545,292,800	484,400,400	386,441,200
Cost of Goods Sold (Marcum Tech)	(24,464,700)	(24,729,500)	(26,105,400)
Total Operating Expenses	398,134,900	358,347,200	274,739,600
Net Non-Operating Income (Expense)	(14,066,700)	(15,697,900)	(11,673,200)
Net Income (Loss)	108,626,500	85,625,800	73,923,000

(before equity partner draws)

CERTIFIED TRUE + ACCURATE
MARCUM LP, CFO

EDWARD

SCICHIHANO

3/29/2021

Karan Velez
 Notary Public State of New York, Suffolk County
 LIC# 01VE6186244
 Commission Expires *4/28/2024*



APPENDIX E

INSURANCE REQUIREMENTS



MARCLLP-01

CLAMENDOLA

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

1/25/2021

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

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

PRODUCER License # BR-767175 Hub International Northeast Limited 100 Sunnyside Boulevard Woodbury, NY 11797	CONTACT NAME: PHONE (A/C, No, Ext): (516) 677-4700		FAX (A/C, No): (516) 496-4040
	E-MAIL ADDRESS:		
	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A : Hartford Casualty Insurance Company		29424
	INSURER B : Federal Insurance Company		20281
INSURED Marcum LLP 10 Melville Park Road Melville, NY 11747	INSURER C : Hartford Insurance Group		914
	INSURER D : Atlantic Specialty Ins. Co.		27154
	INSURER E : Lloyd's of London		15792
	INSURER F :		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			31SBMZ6954	1/1/2021	1/1/2022	EACH OCCURRENCE \$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000
							MED EXP (Any one person) \$ 10,000
							PERSONAL & ADV INJURY \$ 1,000,000
							GENERAL AGGREGATE \$ 2,000,000
							PRODUCTS - COMP/OP AGG \$ 2,000,000
							\$
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			31SBMZ6954	1/1/2021	1/1/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
							BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
							\$
							\$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			79885979	1/1/2021	1/1/2022	EACH OCCURRENCE \$ 25,000,000
							AGGREGATE \$ 25,000,000
							\$
							\$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / N If yes, describe under DESCRIPTION OF OPERATIONS below			31WBCN8192	1/1/2021	1/1/2022	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
							E.L. EACH ACCIDENT \$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000
D	Crime			MML1723821	1/1/2021	1/1/2022	5,000,000
E	Cyber			1121467	8/9/2019	8/9/2020	5,000,000

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

Evidence of Coverage

CERTIFICATE HOLDER

CANCELLATION

Evidence of Coverage

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Mary Jane Glavin



CERTIFICATE OF LIABILITY INSURANCE

Date (MM/DD/YYYY)
10/06/2020

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

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

PRODUCER Pace Professional Services, Ltd. 585 Stewart Avenue, Suite 600 Garden City, NY 11530	CONTACT NAME: PHONE (A/C, No, Ext): FAX (A/C, No): EMAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE INSURER A: Swiss Re International SE INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	
INSURED Marcum LLP 10 Melville Park Road Melville, NY 11747	NAIC #	

COVERAGES

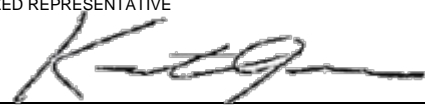
CERTIFICATE NUMBER:

REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (mm/dd/yyyy)	POLICY EXP (mm/dd/yyyy)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC			N/A			EACH OCCURANCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS <input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIM-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$			N/A			COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ EACH OCCURANCE \$ AGGREGATE \$ EACH OCCURANCE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/ EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		N/A			<input type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER \$ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Accountants Professional Liability			PSACO2000473	10/01/2020	10/01/2021	\$10,000,000/\$10,000,000

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

CERTIFICATE HOLDER Marcum LLP 10 Melville Park Road Melville, NY 11747	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
--	--



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

1/25/2021

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

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

PRODUCER Hub International Northeast Limited -NY 100 Sunnyside Boulevard Woodbury NY 11797	CONTACT NAME: PHONE (A/C. No. Ext): 516-677-4700 E-MAIL ADDRESS: FAX (A/C. No): 516-496-4040
INSURED Marcum LLP 10 Melville Park Road Melville NY 11747	INSURER(S) AFFORDING COVERAGE INSURER A: Houston Casualty Co. INSURER B: Axis Insurance Company INSURER C: Continental Casualty Ins. Co. INSURER D: INSURER E: INSURER F:
MARCLLP-01	NAIC # 13034

COVERAGES**CERTIFICATE NUMBER:** 607983203**REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:						EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below <input type="checkbox"/> Y / <input type="checkbox"/> N / A						PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Cyber Liability			H20NPP7031700	8/9/20	8/9/21	Limit 5,000,000
B	Excess Cyber Liability			P-001-000169721-02	8/9/20	8/9/21	Limit Excess of \$5MM 5,000,000
C	Excess Cyber Liability			596713883	8/9/20	8/9/21	Limit Excess of \$10MM 5,000,000

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

Evidence of Coverage.

CERTIFICATE HOLDER**CANCELLATION**

Evidence of Coverage

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

© 1988-2014 ACORD CORPORATION. All rights reserved.



APPENDIX F

SBE/MINORITY FIRM LICENSES AND FORMS



**DEPARTMENT OF VETERANS AFFAIRS
Center for Verification and Evaluation
Washington DC 20420**

11/26/2019
In Reply Refer To: **00VE**

Mr. Roderick A. Harvey
HCT Certified Public Accountants & Consultants, LLC
DUNS: 036628403
3816 Hollywood Boulevard, Suite 203
Hollywood, FL 33021

Dear Mr. Harvey:

On behalf of the U.S. Department of Veterans Affairs (VA), Center for Verification and Evaluation (CVE), I am writing to inform you that HCT Certified Public Accountants & Consultants, LLC has been verified as a Veteran-Owned Small Business (VOSB) and added to the Vendor Information Pages (VIP) at <https://www.vip.vetbiz.gov/>. HCT Certified Public Accountants & Consultants, LLC will be eligible to participate in Veterans First Contracting Program opportunities with VA.

This verification is valid for three (3) years from the date of this letter.

Please retain a copy of this letter to confirm HCT Certified Public Accountants & Consultants, LLC's continued program eligibility in accordance with 38 Code of Federal Regulations (CFR) § 74.12. You may reapply 120 days prior to your expiration date by logging in to your VIP profile.

To promote HCT Certified Public Accountants & Consultants, LLC's verified status, you may use the following link to download the logo for use on marketing materials and business cards: https://www.va.gov/OSDBU/docs/cve_completed_v.jpg. In addition, please access the following link for information on the next steps and opportunities for verified businesses: <http://www.va.gov/osdbu/verification/whatsNext.asp>.

To ensure that HCT Certified Public Accountants & Consultants, LLC is correctly listed in the Vendor Information Pages, check HCT Certified Public Accountants & Consultants, LLC's profile for the verified logo. Please notify us if the logo is not present within 72 hours of receipt of this letter.

While CVE has confirmed that HCT Certified Public Accountants & Consultants, LLC is presently, as of the issuance of this notice, in compliance with the regulation, HCT Certified Public Accountants & Consultants, LLC must inform CVE of any changes

"World Class Professionals"

Enabling Veteran Business Opportunities by Protecting the Veteran Advantage - One Vet at a Time"

or other circumstances that would adversely affect its eligibility. Eligibility changes not reported to CVE within 30 days could result in a referral to the Office of Inspector General (OIG), a referral to the Debarment and Suspension Committee, and the initiation of cancellation proceedings—all of which could result in HCT Certified Public Accountants & Consultants, LLC being removed from the VIP Verification Program.

Please be advised all verified businesses may be required to participate in one or more post-verification audits at CVE's discretion. Additionally, this letter and other information pertaining to HCT Certified Public Accountants & Consultants, LLC's verification application may be subject to Freedom of Information Act (FOIA) requests. However, FOIA disclosures include exceptions regarding the personal privacy of individuals, and VA policy similarly provides limitations on the release of individual records.

If HCT Certified Public Accountants & Consultants, LLC receives a negative size determination from the U.S. Small Business Administration (SBA), CVE must act in accordance with 38 CFR § 74.2(e). Also note, if at any time HCT Certified Public Accountants & Consultants, LLC discovers that it fails to meet the size standards for any NAICS Code(s) listed on its VIP profile, CVE requires such NAICS Code(s) be removed within five (5) business days. If the NAICS Code(s) are not removed within the allotted five (5) business days, CVE may request SBA conduct a formal size determination. In addition, CVE may initiate a referral to OIG, a referral to the Debarment and Suspension Committee, and pursue cancellation proceedings. All of the aforementioned referrals and procedures could result in HCT Certified Public Accountants & Consultants, LLC being removed from the VIP Verification Program.

Thank you for your service to our country and for continuing to serve America through small business ownership.

Sincerely,

A handwritten signature in black ink, reading "Thomas J. McBratney". The signature is written in a cursive style with a large, looping initial "T" and a long, sweeping underline.

Thomas McGrath
Director
Center for Verification and Evaluation



Broward Health Medical Center
Broward Health North
Broward Health Imperial Point
Broward Health Coral Springs
Broward Health Weston
Broward Health Community Health Services
Broward Health Physician Group
Broward Health Foundation

Friday, November 6, 2020

Harvey, Covington & Thomas, LLC
Roderick Harvey
3816 Hollywood Boulevard
Hollywood, FL 33021
rharvey@hct-cpa.com

Dear Roderick Harvey:

Congratulations!

The Office of Supplier Diversity (OSD) has determined Harvey, Covington & Thomas, LLC is eligible to participate in Broward Health's (BH) Supplier Diversity Program, as a Certified Diverse Vendor (CDV).

In accordance with BH's Supplier Diversity (SD) Program policy, OSD has received and validated your firm's **"African American - MBE"** certification documentation from **"Other - Any other Governmental Agency in the State of Florida"**, an approved BH Certification Partner. Your firm's Broward Health CDV status is valid thru **11/05/2022**. Should there be any changes to your firm's size, ownership, managerial, and/or operational control that affects the status of your firm's **"African American - MBE"** Certification, please notify the Certification Partner, **"Other - Any other Governmental Agency in the State of Florida"**, immediately. Also, you will need to update your firm's Broward Health CDV status in VRS, accordingly.

Broward Health's Vendor Registration System (VRS) is a "vendor managed" system and all registered vendors are required to maintain current company information (i.e. CDV Status information, W-9, Contact Information, Products/Services, etc.). Also, VRS is an active bid notification portal for formal (over \$50K) and informal (under \$50K) bids/quotes. And, a retrieval/submittal portal for informal bids/quotes.

Your firm will receive various email communication from BH, therefore we recommend adding the following BH email addresses to your firm's email contact list, to be recognized as trusted contacts:

vrsbidding@browardhealth.org
vendorrelations@browardhealth.org
supplierdiversity@browardhealth.org

Also, you are encouraged to visit our website:

www.browardhealth.org/diversity - more information about our SD Program
<https://vendor.browardhealth.org> - to access, review, and update your firm's VRS account
<https://vendor.browardhealth.org> - view current procurement opportunities

Thank you for your interest and participation in Broward Health's Supplier Diversity Program. We can be reached via phone @ 954-473-7289 or email: supplierdiversity@browardhealth.org.

Sincerely,

LaRae P. Floyd, Manager
Office of Supplier Diversity

BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 – 954-831-4000
VALID OCTOBER 1, 2019 THROUGH SEPTEMBER 30, 2020

DBA: HARVEY COVINGTON & THOMAS LLC
Business Name:

Receipt #: 317-887
Business Type: C P A (C P A)

Owner Name: RODERICK A HARVEY
Business Location: 3816 HOLLYWOOD BLVD 203
HOLLYWOOD
Business Phone: 954-966-4435

Business Opened: 09/17/2001
State/County/Cert/Reg: AC-30015
Exemption Code:

Rooms Seats Employees Machines Professionals
2

For Vending Business Only						
Number of Machines:				Vending Type:		
Tax Amount	Transfer Fee	NSF Fee	Penalty	Prior Years	Collection Cost	Total Paid
30.00	0.00	0.00	0.00	0.00	0.00	30.00

BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 – 954-831-4000
VALID OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021

DBA: HARVEY COVINGTON & THOMAS LLC
Business Name:

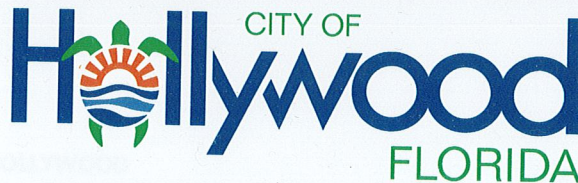
Receipt #: 317-887
Business Type: C P A (C P A)

Owner Name: RODERICK A HARVEY
Business Location: 3816 HOLLYWOOD BLVD 203
HOLLYWOOD
Business Phone: 954-966-4435

Business Opened: 09/17/2001
State/County/Cert/Reg: AC-30015
Exemption Code:

Rooms Seats Employees Machines Professionals
2

For Vending Business Only						
Number of Machines:				Vending Type:		
Tax Amount	Transfer Fee	NSF Fee	Penalty	Prior Years	Collection Cost	Total Paid
30.00	0.00	0.00	0.00	0.00	0.00	30.00



2020/2021 LOCAL BUSINESS TAX RECEIPT

Business Name: HCT CERTIFIED PUBLIC ACC

DBA:

Business Location: 3816 HOLLYWOOD BLVD

Business Category: SERVICE/PROFESSIONAL

Classification: Accountant/Auditors

Tax Basis: 2 - 4 WORKERS

Account Registration #: B9014140-2021

Expiration Date: 9/30/2021

Tax Rate: \$347.00

REFERENCE QUESTIONNAIRE (Section 15)

Reference for (Proposer's Name): HCT Certified Public Accountants & Consultants, LLC

Agency Giving Reference: City of Hollywood, Florida

Contact Person Name: Shawn Burgess

Address: 2600 Hollywood Blvd, Treasury Division, RM 103

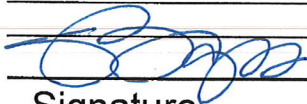
Telephone: 954-921-3232

E-Mail: sburgess@hollywoodfl.org

Provide a reference for the above named firm by indicating below the level of satisfaction (Satisfactory or Unsatisfactory) with services provided to your agency.

	QUESTION	Satisfactory	Unsatisfactory
1	What was your experience with the firm's ability to provide Audit Services ?	✓	
2	How would you rate the experience and professionalism of the firm's staff?	✓	
3	How would you rate the accessibility and responsiveness of the firm's staff?	✓	
4	How would you rate the firm's success at keeping you updated and informed on the progression of the audit especially when special needs or issues arose?	✓	
5	How would you rate the firm's ability to complete the scope of work in a timely manner and within budget?	✓	
6	Would your agency use this firm to provide services again? (Circle One)	YES/ Satisfactory	NO/ Unsatisfactory

Additional Comments: Staff was very professional and responsive.



Signature

Division Director, Treasury

Title

FAILURE TO COMPLETE AND RETURN THIS FORM
MAY DEEM YOUR PROPOSAL "NON-RESPONSIVE"

Pool of Qualified Individuals or Firms for Certified Professional Accountant Services

RFQ # 18-02-16

Addendum 1

Page 2 of 2

SEALED FEE PROPOSAL
CITY OF HOLLYWOOD, FLORIDA

RFP-4667-21-SS

April 22, 2021



Moises D. Ariza, CPA, CGMA, Partner
450 East Las Olas Blvd., 9th Floor | Fort Lauderdale, FL 33301
Phone: 954.320.8000 x39612
moises.ariza@marcumllp.com

EXHIBIT A – PART I SEALED DOLLAR COST BID**FINANCIAL AUDITING SERVICES FOR FISCAL YEARS ENDED SEPTEMBER 30,
2021 – 2023****CITY & CRA**

Price for Fiscal Year 2021 (per attached Part 2)	\$ <u>212,750</u>
Price for Fiscal Year 2022 (per attached Part 2)	\$ <u>237,750</u>
Price for Fiscal Year 2023 (per attached Part 2)	\$ <u>247,750</u>
Grand Total Price for Financial Auditing Services (3 Years)	\$ <u>698,250</u>

NOTE: The above cost is inclusive of an annual cost of \$8,000 for the CRA audit.
Total cost of \$24,000 for three (3) years.

	2021	2022	2023	Grand Total
CITY \$	204,750	\$ 229,750	\$ 239,750	\$ 674,250
CRA	8,000	8,000	8,000	24,000
\$	212,750	\$ 237,750	\$ 247,750	\$ 698,250

Type/Print Name and Title of Authorized Representative:

Moises D. Ariza, Partner

Signature: 

Date: 4-22-2021

Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the City of Hollywood and/or the Hollywood CRA. As noted in the RFP, travel, lodging and subsistence expenses included in the total all-inclusive price are in accordance with Section 112.061, Florida Statutes.

EXHIBIT A – PART 2 SEALED DOLLAR COST BID**FISCAL YEAR 2021**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	160	435	300	48,000
Managers	580	330	200	116,000
Supervisory Staff	350	215	125	43,750
Other (Specify)	800	175	100	80,000
Subtotal				287,750
Other Expenses: (Specify below)				

COVID-19 Discount (25,000)

Courtesy Discount (50,000)

TOTAL PRICE FOR FISCAL YEAR \$ 212,750

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

EXHIBIT A – PART 2 SEALED DOLLAR COST BID**FISCAL YEAR 2022**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	160	435	305	48,800
Managers	580	330	205	118,900
Supervisory Staff	350	215	125	43,750
Other (Specify)	800	175	105	84,000
Subtotal				295,450
Other Expenses: (Specify below)				

Courtesy Discount

(57,700)

TOTAL PRICE FOR FISCAL YEAR

\$ 237,750

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

EXHIBIT A – PART 2 SEALED DOLLAR COST BID**FISCAL YEAR 2023**

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	160	435	310	49,600
Managers	580	330	210	121,800
Supervisory Staff	350	215	130	45,500
Other (Specify)	800	175	110	88,000
Subtotal				304,900
Other Expenses: (Specify below)				

Courtesy Discount

(57,150)

TOTAL PRICE FOR FISCAL YEAR

\$ 247,750

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

SEALED FEE PROPOSAL
**HOLLYWOOD COMMUNITY
REDEVELOPMENT AGENCY**

RFP-4667-21-SS

April 22, 2021



Moises D. Ariza, CPA, CGMA, Partner
450 East Las Olas Blvd., 9th Floor | Fort Lauderdale, FL 33301
Phone: 954.320.8000 x39612
moises.ariza@marcumllp.com

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