



6550 N. Federal Highway
4th Floor
Fort Lauderdale, FL 33308



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954.771.0896

PROJECT PROPOSAL

for Auditing Services

Prepared for

City of Hollywood

2600 Hollywood Blvd, Room 16W
Hollywood, FL 33020

P: 954.921.3628 E: [sstewart@hollywoodfl.org](mailto:ssstewart@hollywoodfl.org)

Issued date

04.22.2021



PROPOSAL FOR FINANCIAL AUDITING SERVICES

RFP-4667-21-SS

Issued on April 22, 2021

Keefe McCullough
6550 N Federal Highway, 4th Floor
Fort Lauderdale, FL 33308

Phone: 954-771-0896

Contact: Bill Benson
Email: Bill.Benson@kmccpa.com





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TRANSMITTAL LETTER

Section I



6550 N. Federal Highway
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April 22, 2021

Mr. Steve Stewart, Assistant Director of Financial Services for Procurement
And Members of the Audit Selection Committee
City of Hollywood
2600 Hollywood Blvd, Annex Building, Room 16W
Hollywood, FL 33020

Dear Mr. Stewart and Members of the Audit Selection Committee:

We are pleased to propose to perform auditing services for the City of Hollywood. It is our understanding that our proposal covers the annual financial and compliance audit of the various funds of the City for the fiscal years ending September 30, 2021, 2022 and 2023 with the continuation option of auditing its financial statements for two additional two-year periods.

At Keefe McCullough, our mission is to be your most highly valued advisor, by demonstrating our unique understanding of your needs, and exceeding your expectations in every interaction and solution we present. We offer deep industry experience, a full spectrum of resources, a collaborative approach, and exceptional client service. We encourage you to consider the following factors that differentiate us in the marketplace and that we believe are most relevant to you.

Governmental Experience

Keefe McCullough has been dedicated to the public sector for over 50 years by providing professional services to municipalities, special taxing districts, charter schools and other governmental entities helping many achieve the Certificate of Achievement for Excellence in Financial Reporting. Keefe McCullough is properly licensed to practice in the State of Florida. By making the public sector a primary focus of our firm, we have the technical expertise to keep our clients informed of any upcoming technical pronouncements well in advance. We provide custom templates for our clients regarding new pronouncements including pensions and OPEB. This commitment allows us to deliver an unmatched level of service to our clients, with some municipalities being our client for over thirty years.

Experienced Professionals

Our proposed audit team for this engagement has extensive governmental experience, including municipalities comparable to the size and scope of your City. The professionals assigned to your engagement have exceeded the mandatory continuing professional education requirements and are dedicated to the public sector by working almost exclusively on governmental entities. Because of our time spent working with governments, we are specialists when it comes to the particulars of governmental accounting and the increasing amount of other issues facing many local governments.

Efficient Transition

We have a great deal of experience with transitioning new clients and can guarantee a smooth process with minimal disruption to City staff and operations. We accomplish this with our engagement team's extensive governmental experience, detailed planning and constant communication with you. We strive to bring additional value by identifying issues that you may not see and to help initiate ideas to enhance your organization. Our objective is to provide value beyond our financial and compliance audits.

Scope of Services

In preparing our proposed audit plan, we reviewed the City's RFP, prior financial statements and the 2020-2021 budget. The following proposal reflects our understanding of your needs and illustrates the approach we will take in providing the professional services required for your City.

Keefe McCullough is committed to performing the auditing services within the prescribed time frame as outlined in the City's request for proposal. We hereby attest to our authority to submit this proposal and to individually bind Keefe McCullough to perform this audit in accordance with the resulting contract agreement should the firm be selected. This proposal is a firm and irrevocable offer for one hundred and eighty (180) days from the date of the proposal.

Our goal is to provide valuable services and contribute to your success by delivering solutions that are just right for you, all at a very competitive rate. We hope that our client service philosophy, expertise, and reputation for quality will be major factors you consider when evaluating our firm.

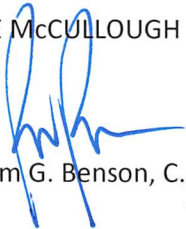
The following individual is authorized to make representations for the firm:

William G. Benson, C.P.A., Partner
Keefe McCullough
6550 North Federal Highway, 4th Floor
Ft. Lauderdale, Florida 33308
954-771-0896
Bill.Benson@kmccpa.com

If you have any questions or would like to schedule an oral presentation, please do not hesitate to contact us. Simply put, we want to be your auditors and would be honored to serve your City.

Regards,

KEEFE McCULLOUGH



William G. Benson, C.P.A.



Successful auditors
share the City's
commitment to
excellence



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TECHNICAL PROPOSAL

Section II



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INDEPENDENCE

- A) The firm shall provide an affirmative statement that it is independent of the City of Hollywood and/or the Hollywood CRA as defined by generally accepted auditing standards and the U.S. General Accounting Office's Governing Audit Standards.**

Keefe McCullough is independent of the City of Hollywood and Hollywood CRA as defined by generally accepted auditing standards and the U.S. General Accounting Office's Governing Audit Standards.

- B) The firm should list and describe the firm's professional relationships, if any, involving the City of Hollywood and/or the Hollywood CRA for the past five (5) years.**

Our firm has had no professional relationships involving the City of Hollywood and/or the Hollywood CRA within the past five (5) years.

CONFLICT OF INTEREST

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

Our firm does not have any conflicts of interest with the City/CRA due to any other client's contract or property interests and no member of our firm's ownership, management or staff currently have a vested interest which might be considered a conflict of interest.

LICENSED TO PRACTICE IN FLORIDA

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

Keefe McCullough is properly licensed in the State of Florida by the Department of Professional Regulation. Our license number is AD 0010282. Further all members of the firm that are designated as Certified Public Accountants are properly licensed in the State of Florida.

ADHERE TO ALL RFP INSTRUCTIONS

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

We have adhered to all instruction contained within the RFP document, including the the submission of all requested information and forms.

EXTERNAL QUALITY CONTROL REVIEW REPORT

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

Our firm participates in the American Institute of Certified Public Accountants Peer Review Program and we have received unmodified opinions with no letter of comments on all of our previous peer reviews. We have provided the most recent quality control review documentation for your reference in section VII. This quality control review included a specific review of the City of Key West, Florida audit workpapers, financial statements and reports.





Because our firm performs a substantial number of "Yellow Book" type engagements, we routinely receive desk reviews from various State of Florida departments (DCF, FDOT or DOEA). We have had no field reviews during the last three years.

OFFICE LOCATION

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

Our office is located at 6550 N Federal Hwy, 4th Floor, Ft. Lauderdale, FL 33308.

AUDIT COMPLETION

Provide an affirmative statement assuring audit completion.

We can assure the City that we will complete the audit in a timely manner.

COMPLIANCE WITH AMERICANS WITH DISABILITIES ACT

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

Our firm is capable of creating a Comprehensive Annual Financial Report (CAFR) which complies with the provisions of the Americans with Disabilities Act (ADA). We have provided ADA compliant Comprehensive Annual Financial Reports to some of our current clients.

GFOA CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

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

We have been assisting clients achieve the Certificate of Achievement for Excellence in Financial Reporting for fifty (50) years. We are not aware of any of our clients that applied for the Certificate of Achievement for Excellence in Financial Reporting that did not obtain the certificate. Several of our management members are on the GFOA Special Review Committee (SRC) and perform reviews of reports. We pride ourselves on always submitting financial reports within the established engagement timeline.





TECHNICAL QUALIFICATIONS

GENERAL REQUIREMENTS

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

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

We believe our proposal demonstrates the qualifications of the firm and of the staff to be assigned to this engagement. It also specifies an audit approach that will meet the RFP requirements.

Our proposal addresses all the points outlined in the Request for Proposals and provides a straightforward, concise description of our capabilities to satisfy the requirements.

FIRM QUALIFICATIONS AND EXPERIENCE

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

Keefe McCullough is a local firm located at 6550 N Federal Hwy, 4th Floor, Ft. Lauderdale, FL 33308. Our office consists of ten partners, approximately eighty (80) professional accounting staff members and administrative support personnel. Our governmental audit staff consists of thirty-five professionals. Our practice includes audit and review engagements, tax planning and tax return preparation, small business accounting, investment advisory services and consulting services.

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

Our firm participates in the American Institute of Certified Public Accountants Peer Review Program and we have received unmodified opinions with no letter of comments on all of our previous peer reviews. We have provided the most recent quality control review documentation for your reference in section VII. This quality control review included a specific review of the City of Key West, Florida audit workpapers, financial statements and reports.

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

Because our firm performs a substantial number of "Yellow Book" type engagements, we routinely receive desk reviews from various State of Florida departments (DCF, FDOT or DOEA). We have had no field reviews during the last three years.



- D. The firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm or any of the professional staff during the past three (3) years with state regulatory bodies or professional organizations.**

We are not aware of any disciplinary action ever taken or now pending against our firm or any of our professional accounting staff. We are not aware of any pending local office litigation or litigation related to our firm's audits of State or Local Government entities.

- E. The firm shall provide a summary of any litigation or proceeding whereby, during the past five years, a court or any administrative agency has ruled against the firm in any manner related to its professional activities. Similar information shall be provided for any current or pending litigation. Failure to return this information with your proposal may result in the rejection of your proposal.**

Neither our firm, nor any of our employees present or past, or anyone acting on our behalf, has ever been convicted of any crime or offense arising directly or indirectly from the conduct of our firm's business, nor have any of our firm's officers, director or persons exercising substantial policy discretion ever been convicted of any crime or offense involving business or financial misconduct or fraud for the entire fifty (50) year history of our firm.

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

Our firm would be pleased to provide a Balance Sheet and Statement of Profit and Loss with the Selection Committee if selected to perform services for the City.

We have practiced for over fifty (50) years in South Florida and feel confident the City would be comfortable with our financial ability to perform under the contract.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

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

Our proposed audit team is comprised of the following principal supervisory and management staff:

Israel J. Gomez, C.P.A.	Engagement Partner
William G. Benson, C.P.A.	Second Review Partner
Michael G. Barnett, C.P.A.	Manager
Benjamin H. Levy, C.P.A.	Supervisor

A profile of each audit team member is included in section VI, which lists specific governmental experience, qualifications, continuing professional education and memberships in professional organizations relevant to the performance of the audit.

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

Our firm utilizes CommonLook to provide a fully ADA compliant CAFR to our clients.



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

The profiles of each audit team member in section VI detail their governmental auditing experience. In addition, our firm philosophy emphasizes direct partner involvement in each engagement including various phases of the audit fieldwork and review processes. This ensures that the engagement partner is always available for technical consultation or to address any client questions.

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

Below are the number of hours we anticipate spending on an annual basis for this contract broken down by job position. Each member of the team is specialized in governmental auditing. We do not employ any ADA compliance staff as we outsource this work.

Partners	60 hours
Manager	100 hours
Supervisors	600 hours
Senior Accountant	400 hours
Staff 1	400 hours
Staff 2	400 hours

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

We understand that the engagement partners, managers, other supervisory staff and specialists mentioned in this request for proposal may be changed with the express prior written permission of the City of Hollywood/Hollywood CRA. We also understand the City retains the right to approve or reject replacements.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

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

Below are five of our most significant Florida municipal audit engagements performed in the last five years. Each of these are current engagements and included the CRA audit as well.

City of Key West

Mr. Mark Finigan, Finance Director
Phone: 305-809-3821





City of Plantation

Ms. Anna Otiniano, Director of Financial Services
Phone: 954-797-2229

Town of Davie

Mr. William W. Ackerman, Budget and Finance Director
Phone: 954-797-1050

City of Margate

Ms. Mary Beazly, Finance Director
Phone: 954-972-6454

City of Coconut Creek

Ms. Peta-Gay Lake, Director
Phone: 954-973-6730

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

Below are additional Florida municipal audit engagements that we currently perform:

City of Aventura

Mr. Brian K. Raducci, Finance Director
305-466-8900

City of Marathon

Ms. Jennifer Johnson, Finance Director
305-743-6586

City of North Lauderdale

Ms. Susan Nabors, Finance Director
954-722-0900

Town of Southwest Ranches

Mr. Martin Sherwood, Town Financial Administrator
954-434-0008

In addition to performing over eighteen (18) South Florida municipalities, our firm presently audits over sixty (60) school audits and over one hundred (100) South Florida not-for-profit organizations.

SPECIFIC AUDIT APPROACH

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

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

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



- B. Staffing assignments and levels to be designated to each proposed segment of the engagement.**
- C. Describe sampling techniques.**
- D. Discuss the extent of evaluation and use of electronic data processing software in the engagement.**
- E. Describe the analytical procedures which will be used.**
- F. Describe the approach to be taken to gain and document an understanding of the internal control structure.**
- G. Describe the approach to be taken in determining laws and regulations that will be subject to audit test work.**
- H. Describe the approach to be taken in determining audit samples for purposes of test compliance.**
- I. Describe any municipal staff support anticipated for the engagement.**
- J. Describe the quality control or internal review process the firm provides of the audit and/or financial statements.**

Keefe McCullough has a steadfast commitment to accuracy, our audit process is based on a thorough initial planning process, open and honest lines of communication throughout the year, and a specific methodology of analysis and quality review that will ensure a successful audit, as well as a successful relationship with the City and its professionals year after year. We have developed this successful methodology and are recognized for the quality and thoroughness of our audit process.

Our audit approach is focused on listening to and understanding you and your organization, not only the flow of transactions and internal controls, but also your strategies and risks. This enables us to identify key audit components and tailor our procedures to the unique aspects of the City's business. We hire the most competent people and invest heavily in systems that ensure consistency, objectivity, and accountability for results in strict compliance with professional standards. We also rely on experience. Our senior people are extensively involved in the audit process and will seek active dialogue with the City's leadership. The benefit to the City is an effective, cost-efficient, independent audit performed within your time requirements by experienced professionals.

Our audit process is continuous, whereby we address and resolve issues, throughout the year, not just at year end. We encourage client communication throughout the year.

As part of our commitment to you, we have developed a business advisory approach to audit services, which looks beyond accounting entries to underlying transactions and business systems. We place substantial emphasis on understanding your operations and fundamental business strategies. We don't view your audit as a commodity. Instead, we see it as a tool that you can use to improve your operations and service delivery. We contribute recommendations about your internal controls, operating and accounting procedures, and other important matters.



Our audit approach is conducted in three segments and involves communication throughout:

Segment 1 - Strategic Planning and Risk Assessment

Planning is the most critical segment to a successful audit. This segment will commence with a joint meeting between Keefe McCullough, City Management, and its Finance Department. This meeting is important to ensure a coordinated audit and will cover our preliminary plan for conducting the audit to meet the City's timing requirements and reporting issues. During this segment, we will obtain a thorough understanding of your organization and its operations. We will document your systems and perform tests of controls to evaluate their effectiveness. We will also perform the risk assessments required to determine our audit approach and procedures. After this segment is completed, we will provide the City and accountants with a list of items needed for the year-end work and meet with management to provide a status update.

Segment 2 - Comprehensive Testing and Analysis

This segment will occur when the City's Finance Department have prepared a trial balance of its year-end general ledger accounts and completed the working papers agreed upon during planning. This phase includes substantive audit procedures that involve obtaining or examining evidence to verify the propriety of such balances. Throughout audit fieldwork, we will meet with members of the management team to discuss the results of the audit.

Segment 3 - Report Delivery and Follow Up

The final segment involves the independent partner quality control review of your financial statements and completion of the report on internal control and other required reports. All draft reports will be reviewed with City Management before issuance. We will adhere to the report timelines you have outlined in your request for proposal. All partners will be available to present final audit report to City Commission.

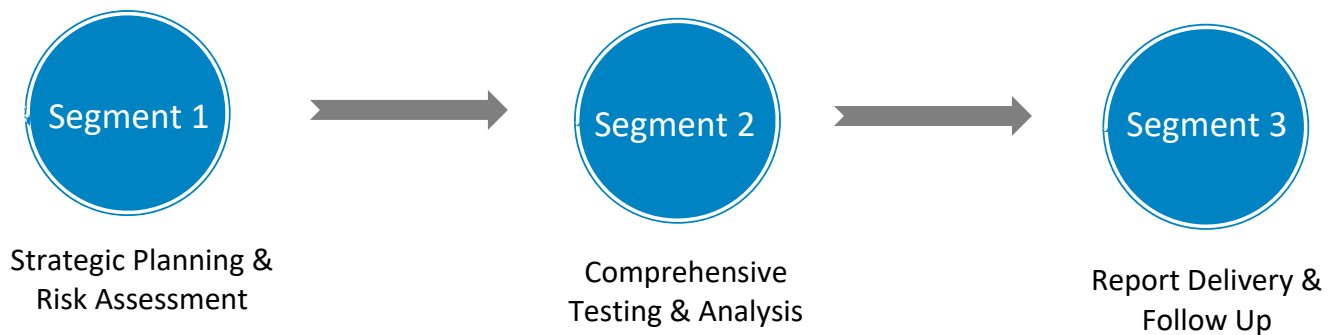
Segment Procedures:

The following section gives an overview of the procedures we anticipate will be implemented during the audit. It does not include every step of the audit, but indicates our understanding of the intricacies of governmental entities. Audit procedures are continually evaluated throughout the audit process and adjustments made based on the City's operations, internal controls, and any significant issues that are identified.

The following pages show our summary of the audit work plan.



SPECIFIC AUDIT APPROACH



Segment 1

Strategic Planning & Risk Assessment

Engagement Planning

Joint meeting with members of City Management and Finance Department to discuss audit approach, scheduling, and any questions or concerns.

Document our understanding of all financially significant laws and regulations, and identify any new laws or regulations that require audit testing.

Make preliminary assessments of the City and its operations by identifying significant accounts, critical audit areas, and relevant internal controls over operations.

Review and update status of the prior-year audit recommendations or findings, if any.

Obtain items for permanent file such as: debt agreements, lease agreements and other significant contract agreements.

Review the working papers of the predecessor auditor.

Identify and review all state and federal financial award agreements.

Assessment and Evaluation of Internal Controls

Perform entity-wide risk assessment by obtaining an understanding of all the City's activities and services.

Review major sources of information such as the City's budgets, organization charts, process and procedure manuals, and information systems.



Segment 1

Strategic Planning & Risk Assessment

Review all relevant regulatory, statutory, and compliance requirements that could potentially impact the City.

Obtain and review minutes of City Commission and other relevant committees.

Document and perform testing of controls of areas that are deemed to have financial significance. Generally, these areas would be on cash disbursements, cash receipts, payroll, utility billing, journal entries and financial closing.

Document and evaluate information technology controls, including general application controls, user controls, identify critical transaction processing systems, disaster recovery plans, and physical security environment.

Complete information technology risk assessment and communicate to management any findings or recommendations.

Perform preliminary analytical procedures to assist in planning the nature, timing and extent of auditing procedures.

Identify and resolve accounting, auditing or other reporting matters with City personnel.

Provide City personnel with detailed list of schedules and working papers to be prepared by City personnel.

Segment 2

Comprehensive Testing & Analysis

Cash and Investments

Review ledger account entries and compare cash account balances.

Confirm year-end cash and investment balances with depositories.

Obtain bank reconciliations and substantiate reconciling items.

Substantiate cash cut-offs and interbank transfers.

Determine that investment gains, losses and interest earned are properly recorded.

Determine if investments are in accordance with City investment policy.

Ascertain if cash and investments are in compliance with applicable laws, regulations, and restrictions.

Determine that cash and investments are properly disclosed in the financial statements.



Segment 2

Comprehensive Testing & Analysis

Revenue and Receivables

Compare revenues to prior-year actual, current budget, or other expectations deemed necessary. Analyze accounts with significant variations.

Confirm or otherwise validate revenues and accounts receivable, as well as allocations to funds.

Verify the City has satisfied the relevant legal requirements to receive all revenues recorded.

Verify amounts billed for services rendered are valid and have been billed at the authorized rates.

Perform a search for unrecorded receivables by reviewing subsequent cash receipts.

Verify unbilled service revenues are reflected in the proper accounting period.

Review functional classifications of revenues for government-wide financial statements.

Analyze allowances for doubtful accounts for adequacy.

Determine that revenue and receivable disclosures are properly presented in the financial statements.

Expenses and Accounts Payable

Compare expenses to prior-year actual, current budget, or other expectations deemed necessary. Analyze accounts with significant variations.

Determine that recorded expenses and cash disbursements are for goods and services authorized and received.

Verify disbursements have been properly recorded as to account, budget category, period and amount.

Perform a search for unrecorded payables by reviewing subsequent cash disbursements.

Determine contracts and retainage payable are properly recorded.

Review other significant accruals, including any contingent liabilities and management's estimation process.

Determine that expenses and liabilities are properly presented and disclosed in the financial statements.



Segment 2

Comprehensive Testing & Analysis

Payroll and Related Liabilities

Compare payroll to prior-year actual, current budget, or other expectations deemed necessary. Analyze accounts with significant variations.

Perform payroll reasonableness procedures to validate account balances.

Verify that payroll disbursements are made only for authorized work performed by authorized personnel.

Verify payroll is calculated using rates in accordance with contracts, laws and regulations.

Ascertain that accrued payroll, compensated absences and other payroll liabilities are recorded in the proper period.

Determine that payroll expenses and liabilities are properly presented and disclosed in the financial statements.

Property, Plant and Equipment

Obtain schedules of property and equipment, including additions, retirements, and accumulated depreciation.

Verify that schedules represent a valid and complete listing of all assets.

Obtain capitalization policy and verify that assets are recorded in accordance with policy.

Determine that additions and deletions have been properly approved in accordance with the policies and procedures of the City.

Recalculate depreciation and verify consistency throughout.

Determine that capitalizable costs are excluded from repairs and maintenance type accounts.

Determine that capital assets are properly secured.

Determine that capital assets and related expenditures are properly presented and disclosed in the financial statements.

Inventory

Inventory observations will be performed on September 30th for significant inventory balances.

Verify that inventory listings are valid and complete.



Segment 2

Comprehensive Testing & Analysis

Determine that inventory is properly secured.

Determine that inventory is properly valued and recorded.

Determine that inventories are properly presented and disclosed in the financial statements.

Long Term Debt

Confirmation of debt with financial institutions.

Review of interest expense for reasonableness.

Review of compliance with debt covenants.

Obtain and review arbitrage calculations.

Determine that long term debt is properly presented and disclosed in the financial statements.

Fund Balance and Net Position

Balances will be rolled forward from the prior year and recalculated.

Restricted balances will be agreed to external restrictions or enabling legislation.

Committed and assigned balances will be agreed to ordinances and resolutions of the City Commission.

Determine that fund balance and net position is properly presented and disclosed in the financial statements.

Pensions, OPEB Liabilities and Self-Insurance

Obtain valuation reports from actuaries.

Evaluate the methods and assumptions used to calculate the liabilities, including the assumptions used in developing the models.

Testing of the inputs given to the City's actuaries will be conducted to determine that the valuations were created with accurate data.

We will evaluate the professional credentials of the City's actuaries and confirm their independence.

Keefe McCullough will provide custom templates for City to perform appropriate entries as needed.

Determine that information is properly presented and disclosed in the financial statements.



Segment 2

Comprehensive Testing & Analysis

Grants and Single Audits

Obtain and review all grant agreements of the City.

Test grant revenue through confirmation with grantor agencies.

Review OMB Compliance Supplement.

Perform risk assessment of federal program or state projects based on nature of programs, external environments, internal factors, irregularities and other noncompliance matters.

Determine if the City is a low or high risk auditee.

Identify Type A and B programs or projects.

Assess the appropriateness and completeness of the Schedule of Federal Awards or State Projects.

Perform tests of compliance and internal controls over compliance for each major program or project.

Determine status and resolution of prior year findings and questioned costs.

Determine grant and single audit disclosure are presented properly.

Segment 3

Report Delivery & Follow Up

Report Delivery and Follow Up

Exit conference discussing the results of the audit.

Obtain and review MD&A, statistical section, and transmittal letter.

Preparation of Basic Financial Statements.

Preparation of auditor's reports.

Complete financial statement disclosure checklists.

Provide current year findings and recommendations for review by City management.

Provide preliminary drafts of financial statements for review by City management before issuance.

Issuance of final financial statements.

Written communication to those charged with governance.

Partner presentation of financial statements to City Commission.



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

Segment	Partners	Manager	Supervisor	Staff	Total
Strategic Planning and Risk Assessment	20	20	200	150	390
Comprehensive Testing and Analysis	10	30	300	800	1,140
Report Delivery and Follow Up	30	50	100	250	430
Total Hours	60	100	600	1200	1960

Sampling and Sample Sizes

Audit sampling will be utilized throughout each segment of the audit to ensure that the most effective and efficient procedures are performed. Sample sizes in the various phases of the engagement, including compliance testing, would be determined based on population sizes, audit objectives and nature of transaction and/or account. We have customized checklists and audit software that assists in the selection of these samples. Additionally, we would utilize both "statistical" and "non-statistical" methods to select certain test transactions. Sample selections are reviewed and evaluated to ensure that they are representative of the population and of adequate size based on a variety of factors.

Analytical Procedures

Analytical procedures may range from simple comparisons to complex models involving many relationships and elements of data. Generally accepted auditing standards require the use of analytical procedures in all audits of financial statements.

Our analytical procedures are conducted in each segment of the engagement. Analytical procedures are performed during our interim work to help us plan the audit and determine where we might need to focus additional attention. Preliminary procedures are performed using the City's trial balance and budget report prior to audit entries. The engagement team reviews the current-year information and compare it to prior year actual amounts, the current budget, and other expected results.

Final analytical review takes place after all audit entries are posted. The partners and managers review the financial statements, looking for variances to our expectations. Items that exceed our predetermined variance threshold are highlighted for further investigation. This investigation includes reviewing detail transactions, vouching a sample of transactions, discussions with management, and validation techniques. Explanations of variances are documented in our file, with the results used to determine the extent of any additional audit testing or financial statement disclosures.

Use of Technology

Keefe McCullough minimizes fees by conducting a completely paperless audit using proven processes and comprehensive auditing software. This investment in technology supports real-time communication with our engagement team at any time and from anywhere. This provides a seamless trail from initial planning through the final financial statement issuance.

In addition, we have certified network engineers (CNE) on our staff to assist with our assurance engagement. They assist during risk assessment of key internal controls and in various other phases of fieldwork.



Transition from Current Auditor

Changing auditors for the City should not be a difficult task. Fortunately, your engagement team has had many opportunities over the years to step in as the new auditor. This experience helps ensure that the transition goes as smoothly as possible. From communicating with the predecessor auditor, reviewing their working papers, documenting and understanding your business processes, to building a set of audit permanent files, we will focus on minimizing the challenges that sometimes come with an auditor change. We will obtain as much information as possible from your predecessor auditor and then assemble a list of any items needed from City management. Because of your engagement team's experience with similar entities, Keefe McCullough will hit the ground running, resulting in minimal disruption to management's day-to-day schedules.

IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

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

At this time we are not aware of any potential audit problem areas. If selected, we will communicate any potential problem areas we become aware of during the audit. At that time, we would outline our approach to resolving such problem areas and the level of assistance necessary from the City's personnel.

ADDITIONAL INFORMATION

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

Our firm is a partnership incorporated in the state of Florida.

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

Our Federal Employer ID number is 59-1363792.

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

We do not have any additional information to include.





SEALED DOLLAR COST BID

Section III







AUDIT TIME SCHEDULE

Section IV



Provide a detailed time schedule for this audit, including when the various personnel classifications will be assigned to the engagement.

We offer the following proposed audit timetable for the current year services. This timetable is subject to your review and approval. We are prepared to adhere to this timetable if selected to provide your auditing services. Personnel classifications will be assigned prior to the commencement of preliminary field work.

Submit list of assistance required for preliminary and audit field work	August 2021
Commence preliminary field work	August 2021
Circulate confirmations and other correspondence	September 2021
Commence audit field work	January 2021
Issue draft financial statements	February 2022
Issue final financial statements	March 2022





REQUIRED FORMS

Section V



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): Keefe McCullough Federal Tax Identification Number: 59-1363792

If Corporation - Date Incorporated/Organized: February 1, 1971

State Incorporated/Organized: Florida

Company Operating Address: 6550 N Federal Hwy, 4th Floor

City Ft. Lauderdale State FL Zip Code 33308

Remittance Address (if different from ordering address): _____

City _____ State _____ Zip Code _____

Company Contact Person: William G. Benson, C.P.A. Email Address: Bill.Benson@kmccpa.com

Phone Number (include area code): 954-771-0896 Fax Number (include area code): 954-938-9353

Company's Internet Web Address: kmccpa.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.

William G. Benson CPA
Bidder/Proposer's Authorized Representative's Signature:

4.17.21
Date

Type or Print Name: William G. Benson, C.P.A.

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)

Keefe McCullough and

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

SIGNATURE

William G. Benson, C.P.A.

PRINTED NAME

Keefe McCullough

COMPANY OF NAME

DATE

4.17.21

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 Partner of Keefe McCullough, 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, Florida
 by William G. Benson, C.P.A., Partner for Keefe McCullough (Print
 individual's name and title) (Print name of entity submitting sworn statement) whose business
 address is 6550 N Federal Hwy, 4th Floor, Ft. Lauderdale, FL 33308
 and if applicable its Federal Employer Identification Number (FEIN) is 59-1363792. 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.

William Benson, CPA
(Signature)

Sworn to and subscribed before me this 17 day of April, 2021.

Personally known William Benson

Or produced identification _____ Notary Public-State of Florida

_____ my commission expires 5-27-23
(Type of identification)

commissioned
public)



Kaitlin F Chubeck
(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:

Keefe McCullough

6550 N Federal Hwy, 4th Floor

Ft. Lauderdale, FL 33308

Application Number and/or Project Name:

RFP-4667-21-SS

Applicant IRS/Vendor Number: 59-1363792

Type/Print Name and Title of Authorized Representative:

William G. Benson, C.P.A., Partner

Signature: William G. Benson, CPA Date: 4.17.21


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

William G. Benson, C.P.A.
PRINTED NAME

Keefe McCullough

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."

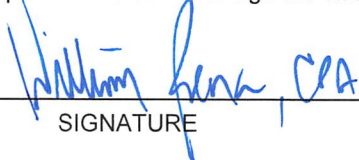
The City of Hollywood/Hollywood CRA policy prohibits all public officers, elected or appointed, all employees, and their families from accepting any gifts of any value, either directly or indirectly, from any contractor, vendor, consultant, or business with whom the City/CRA does business.

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	William G. Benson, C.P.A. _____ PRINTED NAME
---	--

Keefe McCullough _____ 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: Keefe McCullough

Firm giving Reference: City of Plantation, Florida

Address: 400 NW 73rd Avenue, Plantation, FL 33317

Phone: 954-797-2229

Fax: 954-797-2756

Email: MFowler@plantation.org

1. Q: What was the dollar value of the contract?
A: \$500,000 (over 5yrs) + \$1,500/yr STATE/FEDERAL Single Audit as required
2. Have there been any change orders, and if so, how many?
A: FY 20 - new requirements for CFA reporting - prepared Basic Financial Statements for such.
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: Always
5. Q: Would you use them again?
A: Definitely! Contract written as a 5yr agreement w/optional 5(five) one year renewal option. We are in 1st renewal option
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
A: ☒ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable for FY 21.
7. Q: Is there anything else we should know that we have not asked?
A: The City has had KMC as auditors for 20+ years. Never any issues - always assisting and guiding us in endeavors.

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: Mary Fowler Title Audit and Finance Reporting Manager

Signature:  Date: 4/8/21

REFERENCE QUESTIONNAIRE

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

Giving reference for: Keefe McCullough

Firm giving Reference: Town of Davie, Florida

Address: 6591 Orange Drive, Davie, FL 33314

Phone: 954-797-1050

Fax: 954-797-1049

Email: william_ackerman@davie-fl.gov

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

A: \$457,500 for current contract that will end with FY2022 audit

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

A: No

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

A: Yes, always

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: Overall, they're an A+ firm - great communication / knowledge.

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: William Ackerman Title: Budget and Fin. Director

Signature: William Ackerman Date: 3/29/21

Digitally signed by William Ackerman
DN: cn=William Ackerman, o=Town of Davie, ou,
email=wackerman@davie-fl.gov, c=US
Date: 2021.03.29 14:47:00 -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: Keefe McCullough

Firm giving Reference: City of Weston, Florida

Address: 17200 Royal Palm Boulevard, Weston, FL 33326

Phone: 954-385-2000

Fax: 954-385-2010

Email: DThomas@WestonFL.org

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

A: A copy of the agreement is attached.

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: All provisions of the agreement were met in Year 1.

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

A: There were no conflicts.

5. Q: Would you use them again?

A: The agreement is for 5 years. Year 1, an audit of the City fiscal year ending September 30, 2020 was just completed.

6. Q: Overall, what would you rate their performance? (Scale from 1-5)

A: ☐ 5 Excellent ☐ 4 Good ☐ 3 Fair ☐ 2 Poor ☐ 1 Unacceptable

7. Q: Is there anything else we should know that we have not asked?

A:

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

Name: Darrel L. Thomas Title Assistant City Manager/CFO

Signature: Darrel L. Thomas Date: 3/30/2021

From: [Darrel Thomas](#)
To: [Kaitlin Chubeck](#)
Cc: [Bill Benson](#)
Subject: RE: Reference Request for RFP
Date: Tuesday, March 30, 2021 12:22:05 PM
Attachments: [image942664.png](#)
[image204531.png](#)
[image331408.png](#)
[image235153.png](#)
[image983929.png](#)
[image527066.png](#)
[image674458.png](#)
[image012556.png](#)
[Reference Form for Keefe Mccullough - Weston.pdf](#)

Hi Kaitlin,

The City allows me to only provide factual statements which I have provided. Where opinion is requested, I left those blank. I referenced the agreement between the firm and the City of Weston. If you have a copy of the rate schedule in the agreement to provide the City of Hollywood, that would probably help.

Kindly,
Darrel



Darrel Thomas
Assistant City Manager/CFO

P: (954) 385-2000

www.westonfl.org

17200 Royal palm Blvd., Weston, Florida 33326



Please note: Florida has a very broad public records law. Most written communications to or from city officials regarding city business are public records, and are available to the public and media upon request. Your e-mail communications, including your email address, may therefore be subject to public disclosure. In addition, this message, together with any attachments, is intended only for the addressee. It may contain information which is legally privileged, confidential and exempt from public disclosure. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution, use, or any action or reliance on this communication is strictly prohibited. If you have received this e-mail in error, please notify the City of Weston immediately by telephone (954-385-2000) or by return e-mail and delete the message, along with any attachments. (10/2019)

From: Kaitlin Chubeck <kaitlin.chubeck@kmccpa.com>
Sent: Monday, March 29, 2021 2:24 PM
To: Darrel Thomas <DThomas@westonfl.org>
Cc: Bill Benson <bill.benson@kmccpa.com>
Subject: Reference Request for RFP



January 8, 2020

Ms. Martha Perez-Garviso, Procurement Manager
And Members of the Audit Selection Committee
City of Weston
17200 Royal Palm Blvd
Weston, FL 33326

Dear Ms. Perez-Garviso and Audit Selection Committee members:

Our fee for services rendered will be based upon the difficulty of your engagement and the time and skill level of our personnel assigned. Work is assigned, according to its complexity, to the appropriate member of our staff. Our proposed fees for the audit of the financial statements for the years ended September 30, are:

2020	\$ 90,000
2021	\$ 90,000
2022	\$ 90,000
2023	\$ 90,000
2024	\$ 90,000

We would propose an additional fee of \$ 2,500 in any period when grant funds received require a Federal or state single audit.

Our firm commits to these "total all-inclusive maximum fees" for each of the audit years.

We have included below a chart which reflects our firm's standard hourly rates which would apply for any services outside the scope of the audit engagement. These types of requests will be negotiated at the following rates:

Partners	\$ 250
Managers	175
Supervisory Staff	150
Senior Accountant	100
Staff	80

We hereby attest to our authority to submit this proposal and to individually bind Keefe McCullough to perform this audit in accordance with the resulting contract agreement should the firm be selected. This proposal is a firm and irrevocable offer for ninety (90) days from the date of the proposal.



CPA's + Trusted Advisors

Keefe
McCullough

TEAM MEMBER PROFILES

Section VI



6550 N. Federal Highway
4th Floor
Fort Lauderdale, FL 33308



support@KMCcpa.com



www.KMCcpa.com



954.771.0896



ISRAEL J. GOMEZ, C.P.A.

Partner

EXPERIENCE

- 20 years at Keefe McCullough

EDUCATION

- B.B.A. (Accounting) University of Puerto Rico

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- AICPA Governmental Audit Quality Center, Designated Audit Partner
- AICPA Employee Benefit Plan Audit Quality Center, Designated Audit Partner
- Florida Institute of Certified Public Accountants
- Government Finance Officers Association (U.S., Florida, South Florida Chapter and Palm Beach Chapter)

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 132, of which 113 directly relate to governmental continuing education.

COMMUNITY LEADERSHIP

- North Springs Little League (sponsor and coach)
- Coral Springs Winter Baseball (sponsor and coach)
- Leadership Broward Class of XXXV
- Leadership Broward Foundation (board treasurer)

EXPERIENCE

Israel Gomez has managed large and complex engagements in the governmental sector. He is experienced and qualified with respect to “Yellow Book”, Uniform Guidance and Rules of the Auditor General of the State of Florida compliance auditing reporting. He has assisted governmental entities with new pronouncements, including GASBs 67 and 68. He has also assisted various municipalities regarding their participation in the Certificate of Achievement for Excellence in Financial Reporting program. He has been a speaker at various governmental seminars pertaining to GASB pronouncements and internal controls over financial reporting.

ENGAGEMENT ROLE

Israel will oversee all services provided and ensure that they are delivered in a timely and efficient manner. He will be responsible for all matters concerning accounting and auditing policy and practice, participate in all segments of our engagement, review all working papers and reports prepared by the engagement team, and attend meetings with management or designated personnel.

PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

- | | |
|-----------------------------|---|
| * City of Aventura | * City of Coconut Creek |
| * City of Key West | * City of Lake Worth |
| * City of Marathon | * City of South Miami |
| * City of Sunny Isles Beach | * City of Weston |
| * Village of Pinecrest | * Islamorada, Village of Islands |
| * Town of Davie | * Village of Sea Ranch Lakes |
| * Town of Golden Beach | * Many other Special Districts, Authorities and Schools |



WILLIAM G. BENSON, C.P.A.

Managing Partner

EXPERIENCE

- 37 years at Keefe McCullough

EDUCATION

- B.S. (Business Administration & Accounting)
Washington and Lee University

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers Association
- Florida Board of Accountancy

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 168, of which 140 directly relate to Government Audit Standards.

COMMUNITY LEADERSHIP

- Food for the Poor (vice chair of board, treasurer, vice president)
- Catholic Community Foundation (board chair, past treasurer)
- Executives of Broward (past president, treasurer)
- Sheriff's Foundation of Broward, Inc. (board member, treasurer)

EXPERIENCE

Bill Benson has more than 37 years of governmental audit experience. He has a proven track record of delivering high quality audit and advisory services to large and intricate governmental entities. He is experienced and qualified with respect to "Yellow Book", Uniform Guidance and Rules of the Auditor General of the State of Florida compliance auditing reporting. Bill assists his clients in many areas of accounting including restructuring their existing loan agreements and bond indentures, developing annual operating budgets, assisting with their dealings with financial institutions and the development of business plans, financial planning and proforma financial statements. He has assisted municipalities and other governmental entities with accounting standard implementation and internal control assessments.

ENGAGEMENT ROLE

Bill will play a significant role on the engagement team by providing a secondary review of all deliverables and critical engagement decisions, and leading the preparation and review of the financial statements. He is responsible for ensuring that all reports issued by the firm are in compliance with professional standards. Bill will be available throughout the engagement to consult and review on any auditing and/or accounting questions that may arise.

PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

- | | | |
|--|----------------------------------|--------------------------------------|
| * City of Aventura | * City of Marathon | * City of Hollywood (Internal audit) |
| * City of Miami | * City of Plantation | * City of Margate |
| * City of Weston | * Islamorada, Village of Islands | * City of South Miami |
| * City of Key West | * City of Lake Worth Beach | * City of Coconut Creek |
| * Village of Pinecrest | * Town of Davie | * Town of Southwest Ranches |
| * Many other Special Districts, Authorities, and Schools | | |



MICHAEL G. BARNETT, C.P.A.

Manager

EXPERIENCE

- 3 years at Keefe McCullough
- 4 years at Caballero, Fierman, Llerena & Garcia, LLP
- 2 years at S Davis & Associates, P.A.

EDUCATION

- BS (Accounting) University of West Indies, Jamaica
- MS (Accounting) University of West Indies, Jamaica

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers Association
- FAHRO
- Georgia Society of Certified Public Accountants
- Institute of Certified Accountants of Jamaica

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 108, of which 30 directly relate to governmental continuing education.

EXPERIENCE

Michael has over 17 years of accounting and auditing experience, focused primarily in the public sector focused primarily in the public sector. He has managed numerous large governmental engagements, assisting many in obtaining the Certificate of Achievement for Excellence in Financial Reporting. He provides strategic planning and implementation services for governmental entities. He has attended and participated in numerous seminars regarding governmental auditing, governmental pension plans, single audits and current governmental pronouncements.

ENGAGEMENT ROLE

Michael will perform a significant amount of fieldwork, supervise all staff accountants, participate in the planning phase of the engagement, including the development of the overall audit plan and programs, and be heavily involved in the review and preparation of all reports.

PARTIAL LISTING OF NOT-FOR-PROFIT EXPERIENCE

- | | |
|--------------------------------------|---|
| * City of South Miami, Florida | * City of Doral, Florida |
| * City of Hialeah, Florida | * City of Hialeah Housing Authority, Florida |
| * City of Hialeah Gardens, Florida | * Indian Creek Village, Florida |
| * Miami International Airport | * City of Parkland, Florida |
| * City of West Park, FL | * City of Miramar, Florida |
| * City of North Miami Beach, Florida | * Miami Shores Village, Florida |
| * Pines Wood Village, Florida | * Town of Cutler Bay, Florida |
| * Village of El Portal, Florida | * Many other Special Districts, Authorities and Schools |



BENJAMIN LEVY, C.P.A.

Supervisor

EXPERIENCE

- 4 years at Keefe McCullough
- 1 year at Berkowitz Pollack Brant

EDUCATION

- BBA (Accounting) Florida Atlantic University
- Masters (Neuroscience) Tulane University
- BA (Psychology) University of Texas at Austin

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last two years is 90, of which 39 directly relate to governmental continuing education.

EXPERIENCE

Ben has over 5 years of accounting and auditing experience, focused primarily in the public sector. He has supervised audit engagements of large and complex governmental entities. He specializes in internal control assessments, compliance audits, and preparing Comprehensive Annual Financial Reports (CAFRs) for governmental entities. He has attended and participated in numerous seminars regarding governmental auditing, governmental pension plans, and current governmental pronouncements.

ENGAGEMENT ROLE

Ben will perform a significant amount of fieldwork, supervise all staff accountants, participate in the planning phase of the engagement, including the development of the overall audit plan and programs, and be heavily involved in the review and preparation of all reports.

PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

- * City of Key West, Florida
- * City of Marathon, Florida
- * Many other Special Districts, Authorities and Schools



ATTACHMENTS

Section VII





AJK

AJK, LLC

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 609 □ 405 Second Street □ Manchester, GA 31816
(706) 846-8401 □ Fax (706) 846-3370

Report on the Firm's System of Quality Control

To the owners of Keefe, McCullough & Co., LLP 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 Keefe, McCullough & Co., LLP (the firm) in effect for the year ended August 31, 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 under Government Auditing Standards, including a compliance audit under the Single Audit Act, and audits of employee benefit plans.

MEMBERS OF
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS



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 Keefe, McCullough & Co., LLP in effect for the year ended August 31, 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*. Keefe, McCullough & Co., LLP has received a peer review rating of *pass*.

AJK, LLC

AJK, LLC
Manchester, Georgia
December 16, 2020

AJK





FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

January 22, 2021

William Benson
Keefe, McCullough & Co., LLP
6550 N Federal Hwy FL 4
Fort Lauderdale, FL 33308-1404

Dear William Benson:

It is my pleasure to notify you that on January 21, 2021, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is February 29, 2024. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

cc: David Jordan, Israel Gomez

Firm Number: 900010036786

Review Number: 580500

3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org



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McCullough

SOUTH FLORIDA BUSINESS JOURNAL



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954.771.0896

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CPA's + Trusted Advisors



6550 N. Federal Highway
4th Floor
Fort Lauderdale, FL 33308



support@KMCcpa.com



www.KMCcpa.com



954.771.0896



April 22, 2021

Mr. Steve Stewart, Assistant Director of Financial Services for Procurement
And Members of the Audit Selection Committee
City of Hollywood
2600 Hollywood Blvd, Annex Building, Room 16W
Hollywood, FL 33020

Dear Mr. Stewart and Members of the Audit Selection Committee:

Our fee for services rendered will be based upon the difficulty of your engagement and the time and skill level of our personnel assigned. Work is assigned, according to its complexity, to the appropriate member of our staff. Our proposed fees for the audit of the financial statements for the years ended September 30, are:

2021	\$ 210,000
2022	\$ 210,000
2023	\$ 210,000
Option Years	
2024	\$ 215,000
2025	\$ 215,000

Our firm commits to these "total all-inclusive maximum fees" for each of the audit years.

We hereby attest to our authority to submit this proposal and to individually bind Keefe McCullough to perform this audit in accordance with the resulting contract agreement should the firm be selected. This proposal is a firm and irrevocable offer for one hundred and eighty (180) days from the date of the proposal.

We are excited about the opportunity to serve as your independent auditing firm. Please feel free to contact me directly if you require additional information.

Regards,

KEEFE McCULLOUGH


William G. Benson, C.P.A.

The sealed dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in the attached Exhibit A - Part 2, that supports the total all-inclusive maximum price. The cost of special services described in Section I.A.5. of this Request for Proposal will be at quoted rates to be negotiated at the time services are requested.

We have included a schedule of professional fees and expenses on Exhibit A - Part 2, that supports the total all-inclusive maximum price. We understand that the cost of special services described in Section I.A.5. of this Request for Proposal will be at quoted rates to be negotiated at the time services are requested.

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed in accordance with section 112.061, Florida Statutes. All estimated out-of-pocket expenses to be reimbursed should be presented in the sealed dollar cost bid in the format provided in the attached Exhibit A, Part 2. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm. In addition, a statement must be included in the sealed dollar cost bid stating that travel, lodging and subsistence expenses included in the total all-inclusive price are in accordance with Section 112.061, Florida Statutes.

We agree to accept reimbursement for travel, lodging and subsistence in accordance with Section 112.061, Florida Statutes. In addition, travel, lodging and subsistence expenses are included in the total all-inclusive price are in accordance with Section 112.061, Florida Statutes.

If it should become necessary for the City of Hollywood or Hollywood CRA to request the Auditor to render any additional services to either supplement the services requested in this Request for Proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only upon a written agreement between the City of Hollywood/Hollywood CRA and the firm. Any such additional work agreed to between the City of Hollywood/Hollywood CRA and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

We agree any additional work requested or as a result of the specific recommendation included in any report issued shall be performed only upon a written agreement between our firm and the City or CRA. This additional work will be performed at the same rates stated in our schedule of fees and expenses.

Use Part 1 of Exhibit A, Sealed Dollar Cost Bid, to provide the total all-inclusive price for the three-year contract as supported by Part 2 of Exhibit A, Schedule of Professional Fees and Expenses, for every year of the contract. Separate Sealed Dollar Cost Bids should be provided for the City and the CRA.

Proposers must make their best efforts in projecting annual costs based on expected staff costs and implementation of new pronouncements. PROPOSED MAXIMUM PRICE WILL NOT BE ADJUSTED FOR BASIC SERVICES REQUESTED BY THIS RFP, EXCEPT UNDER JUSTIFIED EXTRAORDINARY CIRCUMSTANCES.

We have included Part 2 Exhibit A for in our sealed dollar cost bid for every year of the contract. We have included a Separate Sealed Dollar Cost Bid for the City and the CRA.

We understand that the proposed maximum price will not be adjusted for basic services requested by this RFP, except under justified extraordinary circumstances.

Payments will be based on a schedule of payments to be developed upon awarding of the contract. The City reserves the right to inspect records supporting the Auditor's billings.

We agree to the City's manner of payment.

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

Price for Fiscal Year 2021 (per attached Part 2)	\$ <u>210,000</u>
Price for Fiscal Year 2022 (per attached Part 2)	\$ <u>210,000</u>
Price for Fiscal Year 2023 (per attached Part 2)	\$ <u>210,000</u>
Grand Total Price for Financial Auditing Services (3 Years)	\$ <u>630,000</u>

EXHIBIT A – PART 2 SEALED DOLLAR COST BID

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	60	\$300	\$250	\$15,000
Managers	100	\$180	\$150	\$15,000
Supervisory Staff	600	\$125	\$120	\$72,000
Other (Specify) Staff	1,200	\$100	\$90	\$108,000
Subtotal	1,960			\$210,000
Other Expenses: (Specify below)				

TOTAL PRICE FOR FISCAL YEAR 2021

\$ 210,000

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

Other Expenses Detail

 Not applicable

EXHIBIT A – PART 2 SEALED DOLLAR COST BID

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	60	\$300	\$250	\$15,000
Managers	100	\$180	\$150	\$15,000
Supervisory Staff	600	\$125	\$120	\$72,000
Other (Specify) Staff	1,200	\$100	\$90	\$108,000
Subtotal	1,960			\$210,000
Other Expenses: (Specify below)				

TOTAL PRICE FOR FISCAL YEAR 2022

\$ 210,000

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

Other Expenses Detail

 Not applicable

EXHIBIT A – PART 2 SEALED DOLLAR COST BID

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	60	\$300	\$250	\$15,000
Managers	100	\$180	\$150	\$15,000
Supervisory Staff	600	\$125	\$120	\$72,000
Other (Specify) Staff	1,200	\$100	\$90	\$108,000
Subtotal	1,960			\$210,000
Other Expenses: (Specify below)				

TOTAL PRICE FOR FISCAL YEAR 2023

\$ 210,000

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

Other Expenses Detail

 Not applicable



April 22, 2021

Mr. Steve Stewart, Assistant Director of Financial Services for Procurement
And Members of the Audit Selection Committee
Hollywood Community Redevelopment Agency
2600 Hollywood Blvd, Annex Building, Room 16W
Hollywood, FL 33020

Dear Mr. Stewart and Members of the Audit Selection Committee:

Our fee for services rendered will be based upon the difficulty of your engagement and the time and skill level of our personnel assigned. Work is assigned, according to its complexity, to the appropriate member of our staff. Our proposed fees for the audit of the financial statements for the years ended September 30, are:

2021	\$ 11,000
2022	\$ 11,000
2023	\$ 11,000
Option Years	
2024	\$ 11,500
2025	\$ 12,000

Our firm commits to these "total all-inclusive maximum fees" for each of the audit years.

We hereby attest to our authority to submit this proposal and to individually bind Keefe McCullough to perform this audit in accordance with the resulting contract agreement should the firm be selected. This proposal is a firm and irrevocable offer for one hundred and eighty (180) days from the date of the proposal.

We are excited about the opportunity to serve as your independent auditing firm. Please feel free to contact me directly if you require additional information.

Regards,

KEEFE McCULLOUGH



William G. Benson, C.P.A.

The sealed dollar cost bid should include a schedule of professional fees and expenses, presented in the format provided in the attached Exhibit A - Part 2, that supports the total all-inclusive maximum price. The cost of special services described in Section I.A.5. of this Request for Proposal will be at quoted rates to be negotiated at the time services are requested.

We have included a schedule of professional fees and expenses on Exhibit A - Part 2, that supports the total all-inclusive maximum price. We understand that the cost of special services described in Section I.A.5. of this Request for Proposal will be at quoted rates to be negotiated at the time services are requested.

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed in accordance with section 112.061, Florida Statutes. All estimated out-of-pocket expenses to be reimbursed should be presented in the sealed dollar cost bid in the format provided in the attached Exhibit A, Part 2. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm. In addition, a statement must be included in the sealed dollar cost bid stating that travel, lodging and subsistence expenses included in the total all-inclusive price are in accordance with Section 112.061, Florida Statutes.

We agree to accept reimbursement for travel, lodging and subsistence in accordance with Section 112.061, Florida Statutes. In addition, travel, lodging and subsistence expenses are included in the total all-inclusive price are in accordance with Section 112.061, Florida Statutes.

If it should become necessary for the City of Hollywood or Hollywood CRA to request the Auditor to render any additional services to either supplement the services requested in this Request for Proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only upon a written agreement between the City of Hollywood/Hollywood CRA and the firm. Any such additional work agreed to between the City of Hollywood/Hollywood CRA and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

We agree any additional work requested or as a result of the specific recommendation included in any report issued shall be performed only upon a written agreement between our firm and the City or CRA. This additional work will be performed at the same rates stated in our schedule of fees and expenses.

Use Part 1 of Exhibit A, Sealed Dollar Cost Bid, to provide the total all-inclusive price for the three-year contract as supported by Part 2 of Exhibit A, Schedule of Professional Fees and Expenses, for every year of the contract. Separate Sealed Dollar Cost Bids should be provided for the City and the CRA.

Proposers must make their best efforts in projecting annual costs based on expected staff costs and implementation of new pronouncements. PROPOSED MAXIMUM PRICE WILL NOT BE ADJUSTED FOR BASIC SERVICES REQUESTED BY THIS RFP, EXCEPT UNDER JUSTIFIED EXTRAORDINARY CIRCUMSTANCES.

We have included Part 2 Exhibit A for in our sealed dollar cost bid for every year of the contract. We have included a Separate Sealed Dollar Cost Bid for the City and the CRA.

We understand that the proposed maximum price will not be adjusted for basic services requested by this RFP, except under justified extraordinary circumstances.

Payments will be based on a schedule of payments to be developed upon awarding of the contract. The City reserves the right to inspect records supporting the Auditor's billings.

We agree to the City's manner of payment.

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

Price for Fiscal Year 2021 (per attached Part 2)	\$ <u>11,000</u>
Price for Fiscal Year 2022 (per attached Part 2)	\$ <u>11,000</u>
Price for Fiscal Year 2023 (per attached Part 2)	\$ <u>11,000</u>
Grand Total Price for Financial Auditing Services (3 Years)	\$ <u>33,000</u>

EXHIBIT A – PART 2 SEALED DOLLAR COST BID

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	5	\$300	\$250	\$1,250
Managers	15	\$180	\$150	\$2,250
Supervisory Staff	25	\$125	\$120	\$3,000
Other (Specify) Staff	50	\$100	\$90	\$4,500
Subtotal	95			\$11,000
Other Expenses: (Specify below)				

TOTAL PRICE FOR FISCAL YEAR 2021

\$ 11,000

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

Other Expenses Detail

Not applicable

EXHIBIT A – PART 2 SEALED DOLLAR COST BID

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	5	\$300	\$250	\$1,250
Managers	15	\$180	\$150	\$2,250
Supervisory Staff	25	\$125	\$120	\$3,000
Other (Specify) Staff	50	\$100	\$90	\$4,500
Subtotal	95			\$11,000
Other Expenses: (Specify below)				

TOTAL PRICE FOR FISCAL YEAR 2022

\$ 11,000

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

Other Expenses Detail

Not applicable

EXHIBIT A – PART 2 SEALED DOLLAR COST BID

	Hours	Standard Hourly Rates	Quoted Hourly Rates	Total Quote
Partners	5	\$300	\$250	\$1,250
Managers	15	\$180	\$150	\$2,250
Supervisory Staff	25	\$125	\$120	\$3,000
Other (Specify) Staff	50	\$100	\$90	\$4,500
Subtotal	95			\$11,000
Other Expenses: (Specify below)				

TOTAL PRICE FOR FISCAL YEAR 2023

\$ 11,000

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

Other Expenses Detail

 Not applicable
