

Proposal for Financial Auditing Services for the
**CITY OF HOLLYWOOD,
FLORIDA**

RFP-4505-16-RD

August 26, 2016

MARCUM
ACCOUNTANTS ▲ ADVISORS

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Appendix A: Peer Review Reports

A large, abstract graphic composed of several overlapping triangles in various shades of teal and dark blue, positioned on the left side of the page. The triangles are arranged in a way that they appear to be layered, with some pointing towards the top-left and others towards the bottom-right.

LETTER OF TRANSMITTAL

August 26, 2016

City of Hollywood, Florida
c/o: Office of the City Clerk
2600 Hollywood Boulevard
Hollywood, Florida 33020

Marcum LLP (Marcum) is pleased to respond to RFP-450-16-RD to provide financial auditing services to the City of Hollywood, Florida, (the City).

Over our 60 year history, Marcum has provided professional services to the public sector, including counties, local governments, government pension plans, charter schools, community redevelopment agencies, special districts and other governmental entities. In the past year alone, the Florida region of Marcum has performed more than 40 audits of governmental entities. We have extensive experience in the Federal and Florida Single Acts and the Uniform Guidance.

As outlined in our proposal, we will conduct an audit of the financial statements of the City, for a three (3) year period beginning with fiscal year ending September 30, 2016, with two (2) optional renewal periods for two (2) years each. We commit to perform the work within the time period defined in the request for proposal.

Marcum is independent of the City as defined by generally accepted auditing standards and the U.S. General Accounting Office's *Government Auditing Standards*.

THE MARCUM DIFFERENCE

TRANSITION EXPERIENCE: Our team offers a great deal of experience with transitioning to new clients and our process streamlines the transition while minimizing the disruption to you during the auditor change. As a result of having a new team with a new approach, we offer you a different look at your systems with no pre-disposition to those systems.

EXPERIENCE IN GOVERNMENT: Marcum's public sector services is one of its industry sectors and focuses on local governments like the City, and other governmental entities. We serve more than 100 of such organizations nationally. In Florida, the public sector practice represents our largest industry focus where we serve over 40 clients. We are committed to this industry sector.

LOCAL FIRM SERVICE PHILOSOPHY/NATIONAL FIRM RESOURCES: Being a **National** firm with 29 offices and approximately 1,550 professionals, we serve as a strategic alternative to the much larger firms. The partners and managers with whom you will develop relationships, drive all major decisions; possessing both the appropriate resources and decision making authority. **Our local firm approach provides hands-on service and timely communication, resulting in the City receiving the best of both worlds.**

SPECTRUM OF SERVICES: Our spectrum of services include Assurance Services, Advisory Services, Tax Services and Technology Assurance Services. Marcum is a leader with an outstanding reputation at the national and regional levels. The Firm does not have a record of substandard audit work, in fact, it is quite the opposite. Appendix A of our proposal provides our peer review report and Section 4 includes the PCAOB inspection result which

highlight the degree of services as well as the effectiveness of our system of quality control. **Marcum's commitment to audit quality is demonstrated by the results of our PCAOB inspection which illustrates a 0% deficiency rate.**

ABILITIES AND EXPERIENCE OF PROFESSIONAL STAFF: For this proposed engagement Marcum has assembled an audit team whose skills and experience match the requirements of the City. The proposed client service and audit engagement partner, Michael D. Futterman has extensive experience in performing audits of governmental entities. Michael is also the partner-in-charge of governmental services of the Southeastern Region of Marcum. He will be supported by an audit manager, Moises Ariza, a quality control reviewer, Beila Sherman and a team of professionals. All decisions that affect the planning, execution and completion of the proposed audit will be made by Michael D. Futterman. His experience in conducting audits for other governmental entities brings a wealth of knowledge and gives us the opportunity to be more efficient and effective to the City. Section 5 of the proposal further details the qualifications of the proposed engagement team. For this engagement, Marcum LLP has partnered with S. Davis & Associates, P.A., a registered SBE firm headquartered in Hollywood, Florida, for an 18% participation. Please see Section 11 for information on S. Davis & Associates, P.A.

The issues of audit quality and technical proficiency are important matters for consideration. Equally important is a firm's commitment to continuing communications and providing a high caliber of professional service in a timely manner. Accounting firms, like people, have distinctive personalities. Perhaps the quality that best describes **Marcum is our ability to go beyond the routine, to provide an extra dimension in quality, effort and service to our clients.** Marcum members are always accessible and are sensitive to your needs. We will be available to answer questions, discuss audit issues, and provide solutions to such issues throughout the year as they arise. We believe that this commitment and performance, as well as our commitment to ongoing communication with you, sets Marcum apart from other firms. **Although our fees may not be the lowest, our service, our technical competency, and our value to you will be unparalleled.** Our Florida offices are located in Fort Lauderdale, West Palm Beach, Miami, and Orlando. We currently have over 180 employees in our four Florida offices, however the resources of all of our offices are available to us.

Our technical competencies will be essential over the next several years with the implementation of new significant Governmental Accounting Standards Board pronouncements. **This assistance will be provided at no additional cost to the City.**

This is a firm and irrevocable offer for (180) days.

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

Sincerely,



Marcum LLP

Michael D. Futterman, CPA,

Partner-in-Charge of Governmental Services for the Southeast Region

Authorized to represent and contractually bind the Firm

michael.futterman@marcumllp.com



1. GENERAL REQUIREMENTS

GENERAL REQUIREMENTS

In addition to our Letter of Transmittal, the remaining sections of our proposal details our significant experience in the government sector, especially in the South Florida Region.



2. INDEPENDENCE

INDEPENDENCE

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

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

Marcum LLP has not had any professional relationships involving the City of Hollywood in the past five (5) years.



3. LICENSED TO PRACTICE IN FLORIDA

LICENSED TO PRACTICE IN FLORIDA

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



4. FIRM QUALIFICATIONS AND EXPERIENCE

MARCUM INTRODUCTION

Marcum LLP is one of the largest independent public accounting and advisory services firms in the nation. Ranked among the top firms in the nation, Marcum offers the resources of 1,550 professionals, including over 200 partners, in more than 29 offices throughout the U.S., Grand Cayman and China. Headquartered in New York City, the Firm's presence runs deep with full-service offices strategically located in major business markets. Marcum is a member of the Marcum Group, an organization providing a comprehensive range of professional services spanning accounting and advisory, technology solutions, wealth management, and executive and professional recruiting. Please visit our website at www.marcumllp.com.

Established in 1951, Marcum is a leader with an outstanding reputation at the national and regional levels.

Marcum offers an extensive range of professional services and a high degree of specialization. In addition to traditional accounting, assurance and tax, including domestic and international tax planning and preparation, the Firm's professional services include mergers and acquisition planning, family office services, forensic accounting, business valuation and litigation support. The Firm has developed several niche practice areas serving private equity partnerships; hedge funds; SEC registrants; real estate; government; public and not-for-profit sectors; manufacturing; construction; healthcare; and bankruptcies and receiverships; as well as a China specialty practice.

Marcum professionals combine practical knowledge with years of experience to provide a level of understanding and service that is unique among professional service firms. The Firm takes a team approach to every engagement, ensuring the highest degree of technical knowledge, experience and understanding of current issues and regulatory matters. In addition, as a founding member of The Leading Edge Alliance, a worldwide group of large, independent accounting practices, the Firm's professionals have added access to a wide range of industry and service specialization.

OUR SPECTRUM OF SERVICES INCLUDE:

Assurance Services

Assurance services primarily involve the audit of financial statements and the issuance of an opinion on the fairness of the presentation of financial position and results of operations of an entity.

Our philosophy and practice is to blend technical, practical and business approaches when conducting each engagement.

Assurance Government services also includes single audits, compliance audits, forensic audits, IT audits, internal audits, GASB implementation, financial statement and CAFR preparation, performance reviews and a wide range of consulting services for local governments.

Advisory Services

The Firm's Advisory services encompass the analysis of business problems, the evaluation of the scope of specific situations, as well as the development of solutions and alternative procedures. The purpose of this comprehensive endeavor is to assist clients in solving their management problems.

The scope of an advisory engagement is determined in large measure by the client, and depends partially on the extent of involvement of the client's own personnel. The Firm aims to provide clients with "know-how" by using personnel who have the knowledge and experience to serve clients in a wide range of functional areas such as accounting systems, computer systems, financial controls and organizational structure as well as business valuations and forensic audits.

Tax Services

The term *tax services* is sometimes understood to mean tax return planning and preparation for companies and individuals; however, *all* organizations, including government entities, must understand and comply with various provisions of the Internal Revenue Code. Our service team has the knowledge and experience to meet our clients' tax needs.

IT RISK AND ASSURANCE SERVICES

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

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

At Marcum, our IT Risk and Assurance Services team helps clients achieve optimum results in their ability to manage IT risk, mitigate those risks, and improve performance with cost-effective solutions. Our goal is to deliver practical solutions to the problem of "digital insecurity", which means helping to identify the most cost effective ways to address specific concerns regarding it-related compliance and control issues relevant to your environment and needs. In addition, the IT Risk and Assurance Services team can design and implement ERP solutions that will integrate your operations more efficiently.

Technology Consulting Insights

Our highly certified, trained technology auditors and consultants, including CPAs, CISAs, CISSPs, CISM, CRISC, CITP or SAP certified, understand the financial reporting requirements of businesses. We are objective and independent – our only mission is to recommend the best solution for the client situation to ensure financial information is accurately reported and properly protected.

Information Risk Management

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

Operation Effectiveness

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

Privacy & Compliance

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

Technology Consulting

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

RELATED SERVICES FOR GOVERNMENTAL ENTITIES

GFOA Certificate of Achievement Program

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

EXPERIENCE IN FINANCIAL AND SINGLE AUDITS

The Firm has more than 60 years of experience in performing audits of governmental entities, including preparing governmental financial statements and performing Federal and Florida Single Audits. Annually we perform more than 100 Single Audit engagements.

LOCAL OFFICES

The Southeast Region of Marcum has offices in Fort Lauderdale, West Palm Beach Miami, and Orlando with 16 partners and a staff of 169, including support staff.

The size of our governmental staff is as follows:

Marcum	Total	Government Staff
Partners	16	3
Directors	1	1
Senior Managers	13	1
Managers	13	3
Supervisors	17	3
Seniors	29	11
Staff Accountants	45	22
Operations	35	2
TOTAL	169	46

The audit partner, Michael D. Futterman, the audit manager, Moises Ariza, the audit supervisor, Branden Lopez and senior and staff auditors from the Florida offices will be assigned to this engagement on a full-time basis and are based in the Fort Lauderdale and Miami offices. The IT risk specialist-senior manager, Jose Antigua, will be assigned to this engagement on a part-time basis to address IT considerations and evaluations.

QUALITY CONTROL SYSTEM

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

The Firm participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. The Firm has consistently received a “clean” opinion on the quality of the Firm’s audit practice. This is the highest level of achievement and recognition in the peer review program. The latest peer review report for Marcum LLP are included in Appendix A. The Firm’s governmental engagements were included in its latest review.

The following page illustrates our system of quality control and its importance to us as a Firm. Even though the PCAOB inspection, which is much more stringent than a peer review, applies to public companies, it demonstrates Marcum’s efforts for effective audits. Please note Marcum’s 0% deficiency rate.

DISCIPLINARY ACTION

There are no actions as a result of any federal or state desk reviews or field reviews to the Firm’s audits or its auditors of governmental entities during the past three (3) years.

There has been no disciplinary action taken nor pending against the Firm or any of the professional staff during the past three (3) years with the State Board of Accountancy or the Auditor General or any other regulatory bodies.

PCAOB INSPECTION RANKINGS

Ranked by Deficiency Rate for the Top SEC Audit Practices in the United States

Company	No. of Engagements Reviewed by PCAOB	No. of Engagements with One or More Deficiencies	Deficiency Rate
Marcum LLP*	14	0	0%
BDO USA LLP	22	17	77%
Grant Thornton LLP	36	20	56%
KPMG LLP	51	28	55%
RSM (formerly McGladrey & Pullen LLP)	15	7	47%
Crowe Horwath LLP	14	5	36%
Ernst & Young LLP	56	20	36%
PricewaterhouseCoopers LLP	57	17	30%
Deloitte & Touche LLP	52	11	21%

* Includes Marcum Bernstein & Pinchuk

Marcum Legal Matters as of August 2016

1. Natrol/Plethico v Marcum LLP (an insured claim). This suit alleged negligence in the performance of audit. This matter was settled.
2. CRC Litigation Trust v Marcum LLP (an insured claim). This suit alleged negligence in the performance of audit. Marcum won a motion to dismiss in this action, which decision was affirmed on appeal.
3. Cannonball Fund v Marcum LLP (an insured claim). This suit alleged negligence in the performance of audit. Marcum won a motion to dismiss, which decision was affirmed on appeal.
4. Philip Kleckner v Marcum LLP. This suit alleged age discrimination. This matter was settled.
5. Ian Stokoe and David Walker in their capacity as the joint liquidators of the AJW Funds v Marcum LLP. This suit alleges negligence in the performance of audit.
6. MWW Group Holding Company and MWW Group LLC v Marcum LLP and Jeffrey M Weiner. This suit alleges negligence in the performance of audit.

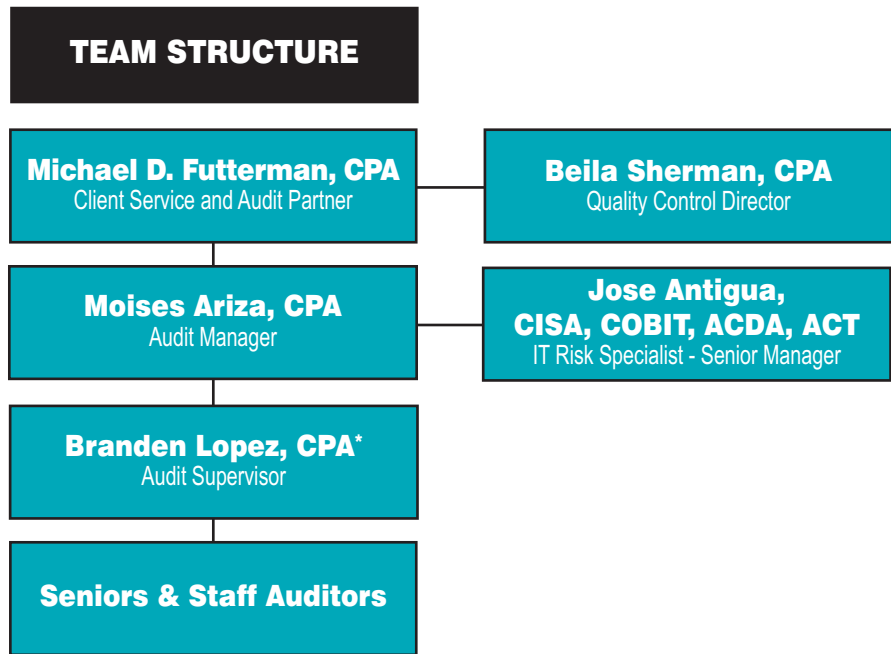
There has been no litigation or proceeding in the past two years where a court or administrative agency in a litigation or otherwise, has ruled against the firm in any manner related to its professional activities.

There is no filed litigation, claim, action, arbitration proceeding or investigation or other legal or administrative matter that is, to Marcum's knowledge, material to Marcum's business.



5. PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

PARTNERS, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE



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

The individuals listed will be assigned to the engagement. Michael D. Futterman and Moises Ariza are designated as the “key” members of the audit team. The key members assigned to this engagement are licensed to practice in the state of Florida. Each individual on the engagement has maintained the required CPE in governmental accounting and has attended an Ethics course for CPAs in Florida. The following pages provide a brief description of each individual’s experience in governmental audits.

Resumes for the audit team that will be assigned to this engagement team are on the following pages. Our commitment to active participation in local governmental organizations is included in the resumes. The resumes

also include each individual’s educational background, CPE over the past three years and other pertinent information.

Since all of Marcum’s governmental audit staff are qualified to perform financial and single audits of local governments and other government agencies, the Firm can assure the quality of staff over the engagement term.

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

Key members mentioned in this proposal can only be changed with the express prior written permission of the City, which retains the right to approve or reject replacements. Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

*Licensed in the State of New Hampshire

QUALIFICATIONS OF KEY STAFF

Michael D. Futterman, CPA **Client Service and Audit Partner**

Michael Futterman has more than 26 years experience in the governmental accounting and auditing sector and is highly qualified to serve as the audit engagement partner. Michael Futterman is also the partner-in-charge of government services for the Southeast Region of Marcum.

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

Beila Sherman, CPA **Quality Control Director**

Ms. Sherman has over 20 years of experience in the governmental accounting and auditing sector. As engagement quality reviewer, she will be responsible for reviewing the form and content of the audit workpapers and the auditor's report as well as the review of the financial statements in accordance with Firm and professional standards. Ms. Sherman also serves as a high level technical resource for the engagement team as well as management.

Moises Ariza, CPA, CGMA **Audit Manager**

As the audit manager, Mr. Ariza will be responsible for the planning and direction of the audit, developing audit programs, selecting and assigning personnel and reviewing all phases of the audit. He will also maintain contact with the City personnel, coordinate ongoing work and advise management on the status of the engagement. As the audit manager, Mr. Ariza will also report to the audit partner. He has 8 years of experience serving clients in the private and governmental sectors.

Jose Antigua, CISA, COBIT, ACDA, ACT **IT Risk Specialist and Senior Manager**

Over the past 9 years Mr. Antigua has worked with very large organizations, mid-sized organizations, non-profit organizations, and local governments providing IT, operational, audit and management consulting services. His range of experience provides him the insight to define, develop and implement scalable, business-valued, cost-efficient solutions that effectively leverage information technology. Mr. Antigua is our IT group leader in support of financial audits.

Branden Lopez, CPA* **Supervisor**

As the audit supervisor, Mr. Lopez will be responsible for the supervision of the staff and will review all workpapers they prepare. He will be responsible for addressing complex audit areas and keeping the director and audit partner informed of the engagement progress. Mr. Lopez has approximately 6 years of experience serving clients in the private and governmental sectors.

*Licensed in New Hampshire

Professional Development

Every year, Marcum provides a minimum of 40 hours of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in governmental accounting, auditing and financial reporting, including Yellow book, single audit, IT audits and information systems and other accounting and auditing issues. In addition to the in-house training, our partners and professional staff attend various outside seminars. The number of hours of specialized training received in the last three years by supervisory personnel assigned to the audit engagement in governmental accounting and auditing, including information technology auditing, is indicated in each respective resume included in this proposal.

Marcum is also committed to providing professional development programs to the entire South Florida community involved in the governmental sector.

For the past 21 years, Marcum has presented an annual Governmental Symposium, which is an 8 hour accounting and auditing seminar that focuses on current developments in government affairs, including accounting, legal and operational topics. We encourage our clients, and non-clients, **at no cost to them**, to attend this technical (CPE) Symposium.

All members of the audit team meet or exceed the CPE requirements mandated by professional auditing standards (including Government Auditing Standards) and all CPAs assigned meet or exceed the CPE mandated by the State Board Accountancy. In addition, the partner, manager, and supervisor on the proposed engagement team have been instrumental in the implementation of new pronouncements. Most recently, the team assisted our clients with the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of Statement No. 27*.

1. PARTNERS

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

PARTNERS

Essential Functions

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

2. MANAGERS

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

MANAGERS

Essential Functions

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

3. SUPERVISORS

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

SUPERVISORS

Essential Functions

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

4. SENIOR AND STAFF AUDITORS

Senior and staff auditors perform a wide variety of diversified assignments under the direction of supervisory professionals.

SENIOR AND STAFF AUDITORS

Essential Functions

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

Michael D. Futterman

ASSURANCE SERVICES

Michael Futterman is the Partner-in-Charge of the Firm's Miami office as well as the Partner-in-Charge of the Government Services Practice for the Southeast Region. He focuses much of his work in the local government, not-for-profit and employee benefit plan sectors. With more than 26 years of professional experience, primarily in the government services sector, Mr. Futterman provides consulting on accounting, financial reporting and operational matters. In addition, he conducts peer reviews for large and mid-size accounting firms.

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

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

Professional & Civic Affiliations

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

Articles, Seminars & Presentations

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

CPE (past two years)

Governmental	102
Other (Accounting, Auditing, Technical and Behavioral)	45
Total	147



Michael D. Futterman, CPA*
Partner

AREAS OF EXPERTISE

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

KEY CLIENTS

Governments
Special Districts
Governmental Pension Plans
ERISA Pension Plans
Not-for-Profit Organizations

EDUCATION

Bachelor of Business Administration,
Florida Atlantic University



MARCUMGROUP
MEMBER

**Licensed by the States of Florida and New York*



Phone 305.995.9610
michael.futterman@marcumllp.com
www.marcumllp.com

MARCUM
ACCOUNTANTS ▲ ADVISORS

CURRENT AND FORMER GOVERNMENTAL CLIENTS

MICHAEL D. FUTTERMAN, CPA <i>Government Experience</i>	Years on Job	Includes Pension Audits	Single Audit	CRA Audit
* Bal Harbour Village	8	✓	✓	
City of Aventura	3			
* City of Boca Raton	8	✓	✓	✓
* City of Coconut Creek	3	✓	✓	
* City of Deerfield Beach	1	✓	✓	
* City of Florida City	22	✓	✓	✓
* City of Hallandale Beach	6	✓	✓	✓
City of Hialeah	6	✓	✓	✓
* City of Homestead	10	✓	✓	✓
City of Marathon	5		✓	
City of Miami Springs	7	✓		
City of Miramar	8	✓	✓	
City of North Miami	15	✓	✓	
City of North Miami Beach	15	✓	✓	
City of Oakland Park	4	✓		
* City of Palm Beach Gardens	2	✓		
City of Pembroke Pines	10	✓	✓	
* City of Sunrise	7	✓	✓	
City of Sunny Isles Beach	5			
* Florida Keys Aqueduct Authority	6	✓		
City of West Palm Beach	5	✓	✓	✓
Miami Shores Village	8			
* Miami-Dade Water & Sewer Department	10	✓	✓	
* Northern Palm Beach County Improvement District	8			
* Town of Bay Harbor Islands	11	✓		
Town of South Palm Beach	4			
* Town of Surfside	8	✓	✓	
* Village of Key Biscayne	25	✓	✓	
* Village of Tequesta	5	✓		

*Current Client

Beila Sherman

ASSURANCE SERVICES

Beila Sherman has more than 20 years of experience providing accounting, auditing and advisory services for a wide range of entities. As a Director in the Firm's Assurance division, her primary responsibilities include on-site supervision and review of audit engagements to ensure they are prepared in accordance with professional and Firm standards.

Ms. Sherman provides guidance to clients ranging from complex accounting issues to general business and accounting developments. She has significant experience in the evaluation of internal controls.

In addition, Ms. Sherman develops in-house training seminars for the Firm's professional staff as well as continuing education courses for various outside organizations, on current accounting and auditing matters. She is actively involved in the division's professional development activities.



Beila Sherman, CPA*
Director

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
Florida Institute of Certified Public Accountants (FICPA)
Florida Institute of Certified Public Accountants - CIRA Section
Government Finance Officers Association (GFOA)
Canadian Institute of Chartered Accountants (CPA)
South Florida Government Finance Officers Association,
Associate Member (SFGFOA)
Miami-Dade, Broward and Palm Beach Counties Leagues of Cities

Articles, Seminars & Presentations

Internal CPE Training, Instructor
"Governmental Accounting (GASB) and Government Auditing Standards",
Internal Training
"Federal and Florida Single Audits Acts", Internal Training
Florida School of Government Finance Instructor
FGFOA Presenter
FASD Presenter

CPE (past two years)

Governmental	107
Other (Accounting, Auditing, Technical and Behavioral)	<u>46</u>
Total	<u>153</u>

AREAS OF EXPERTISE

Financial Audits
Federal Single Audits
Florida Single Audits
Operational & Performance Reviews
Agreed-upon Procedures
Attestation Services
Advisory Services
Peer Reviews

KEY CLIENTS

Local Governments
Not-for-Profit Organizations
CIRA Organizations
Wholesale & Retail Distributors
Manufacturers
Construction Companies
Real Estate Companies

EDUCATION

Bachelor of Business Administration,
Mount Saint Vincent University



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MEMBER

**Licensed by the State of Florida*

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www.marcumllp.com

MARCUM
ACCOUNTANTS ▲ ADVISORS

CURRENT AND FORMER GOVERNMENTAL CLIENTS

BEILA SHERMAN, CPA <i>Government Experience</i>	Years on Job	Includes Pension Audits	Single Audit	CRA Audit
Broward County	2	✓	✓	
* City of Boca Raton	7	✓	✓	✓
* City of Coconut Creek	3	✓	✓	
* City of Deerfield Beach	1	✓	✓	
* City of Hallandale Beach	5	✓	✓	✓
* City of Homestead	10	✓	✓	✓
City of Miramar	2	✓	✓	
* City of Florida City	8	✓	✓	✓
* City of Palm Beach Gardens	2	✓		
* City of Sunrise	7	✓	✓	
* City of West Palm Beach	5	✓	✓	✓
* Florida Keys Aqueduct Authority	4	✓		
* Miami-Dade Water & Sewer Department	7	✓	✓	
* Town of Bay Harbor Islands	10	✓		
* Town of Surfside	5	✓	✓	
* Village of Key Biscayne	5	✓	✓	
* Village of Tequesta	6	✓		

*Current Client

José L. Antigua

ASSURANCE SERVICES

Jose Antigua is a Senior Manager in the Firm's IT & Risk Assurance Division. In this capacity, he is responsible for the assessment of the internal controls of Firm clients as they relate to financial audits. Mr. Antigua has more than nine (9) years of experience working with information technology for clients in the financial, healthcare, IT services, government and retail industries. His experience includes IT infrastructure, e-mail systems, backup and networking. He has assisted with numerous audit engagements, developing and assessing IT risk over financial reporting, IT security (including vulnerability assessment, penetration testing and social engineering), IT Governance, disaster recovery and information systems management.

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

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

Professional & Civic Affiliations

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

Designations & Accreditations

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

Articles, Seminars & Presentations

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

CPE (past two years)

Information technology related for a Certified Information Systems Auditor, including accounting, Auditing, COSO

Total

113



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

AREAS OF EXPERTISE

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

KEY CLIENTS

Financial Services
Government
Healthcare
IT Services
Retail

EDUCATION

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



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MEMBER

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MARCUM
ACCOUNTANTS ▲ ADVISORS

Moises D. Ariza

ASSURANCE SERVICES

Moises Ariza is a Manager in the Firm's Assurance Division. He has over 8 years of experience in the accounting profession providing accounting, and auditing, for local government, and public and private enterprises across a variety of industries, both domestically and internationally. He provides services to a wide range of clients within the aforementioned industries, these include: manufacturing, retail, telecommunications, and employee benefit plans. In addition, Mr. Ariza has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

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

Professional & Civic Affiliations

Chartered Global Management Accountant (CGMA)
American Institute of Certified Public Accountants (AICPA)
Florida Institute of Certified Public Accountants (FICPA)
Government Finance Officers Association (GFOA)
GFOA Special Review Committee, Active Member
Association of Latin Professionals in Finance and Accounting, Member (ALPFA)
Miami-Dade, Broward and Palm Beach County League of Cities,
Associate Member
South Florida Government Finance Officers Association, Associate Member
Florida Government Finance Officer Association, Member (FGFOA)

Articles, Seminars & Presentations

Government Auditing Standards and Circular A-133 Audits, Internal Training
Risk Assessment and Audit Approach, Internal Training
Related Party Transactions, Internal Training
Employee Benefit Plans, Internal Training

CPE (past two years)

Governmental	84
Other (Accounting, Auditing, Technical and Behavioral)	50
Total	134



Moises D. Ariza, CPA*, CGMA
Manager

AREAS OF EXPERTISE

Financial Audits
Federal & Florida Single Audits
Financial Reporting
Program-Specific Compliance Audits
BSA/AML Compliance

KEY CLIENTS

Local Governments
Governmental Pension Plans
ERISA Pension Plans
Special Districts
Wholesale & Retail Distributors
Manufacturers

EDUCATION

Bachelors of Accounting – Florida
International University

Masters of Accounting –
St. Thomas University



MARCUMGROUP
MEMBER

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MARCUM
ACCOUNTANTS ▲ ADVISORS

CURRENT AND FORMER GOVERNMENTAL CLIENTS

MOISES D. ARIZA, CPA, CGMA <i>Government Experience</i>	Years on Job	Includes Pension Audits	Single Audit	CRA Audit
Broward County	1		✓	
*Children’s Services Council of Broward County	2			
* City of Boca Raton	2	✓	✓	✓
* City of Deerfield Beach	1	✓	✓	
City of Florida City	2		✓	
* City of Homstead	5		✓	
* City of Hallendale Beach	4	✓	✓	✓
City of Hialeah	2	✓	✓	✓
City of Hialeah Gardens	1			
City of Miramar	2		✓	
City of North Miami	3	✓	✓	
City of North Miami Beach	3		✓	
* City of Palm Beach Gardens	2			
* City of Sunrise	5		✓	
City of West Palm Beach	5	✓	✓	✓
Indian Creek Village	2			
* Miami-Dade Water & Sewer Department	7	✓	✓	
* Town of Bay Harbor Islands	7			
Town of Cutler Bay	1			
* Village of Key Biscayne	7	✓	✓	

* Current Client

Branden A. Lopez

ASSURANCE SERVICES

Branden Lopez is a Supervisor in the Firm's Assurance Division. He has approximately 6 years of experience in the accounting profession providing accounting, and auditing, for local government, and public and private enterprises across a variety of industries, both domestically and internationally. He provides services to a wide range of clients within the aforementioned industries, these include: manufacturing, not-for-profit (museums, charter schools, etc.), telecommunication, and employee benefit plans. In addition, Mr. Lopez has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Circular A-133 and the Florida Single Audit Act, as well as program-specific compliance audits.

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

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
YMCA Young Professionals, Board Member

CPE (past two years)

Governmental	80
Other (Accounting, Auditing, Technical and Behavioral)	<u>41</u>
Total	<u>121</u>



Branden A. Lopez, CPA*
Supervisor

AREAS OF EXPERTISE

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

KEY CLIENTS

Local Governments
Not-for-Profit Organizations
(Museum, Charter Schools, Etc.)
Governmental Pension Plans
Special Districts
Wholesale & Retail Distributors
Manufacturers

EDUCATION

Bachelors of Accounting
– Florida State University



MARCUMGROUP
MEMBER

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MARCUM
ACCOUNTANTS ▲ ADVISORS

CURRENT AND FORMER GOVERNMENTAL CLIENTS

BRANDEN A. LOPEZ, CPA* <i>Government Experience</i>	Years on Job	Includes Pension Audits	Single Audit	CRA Audit
* City of Homestead	3	✓	✓	✓
* Village of Key Biscayne	4	✓		
* Miami Dade Water & Sewer Department	4	✓	✓	
* City of Boca Raton	3	✓	✓	✓
* City of Hallandale Beach	2	✓	✓	✓
* City of Sunrise	2	✓	✓	
* City of West Palm Beach	3	✓	✓	✓
* Town of Bay Harbor Islands	3			
* Bal Harbor Village	2	✓		
* City of Deerfield Beach	1	✓	✓	

* Current Client



6. SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTS

The following represents the most significant engagements performed in the last five (5) years by our Florida office's governmental team. Additional references, based on the following page, can be provided upon request.

Agency Name	City of West Palm Beach
Phone	561-822-1322
Contact Name/Title	Mark Parks, Finance Director
Email Address	mparks@wpb.org
Scope of Work	Financial Audit and Single Audit
Most Recent Year Audited	September 30, 2015
Partner	Michael Futterman
Total Hours	1,300
Agency Name	Miami-Dade Water & Sewer Department
Phone	786-552-8935
Contact Name/Title	Josephine Barrios, CPA, Assistant Controller
Email Address	barrjo@miamidade.gov
Scope of Work	Financial Audit, Single Audit and Pension Audit
Most Recent Year Audited	September 30, 2015
Partner	Michael Futterman
Total Hours	1,200
Agency Name	City of Boca Raton
Phone	561-393-7729
Contact Name/Title	Linda Davidson, Financial Services Director
Email Address	ldavidson@ci.boca-raton.fl.us
Scope of Work	Financial Audit, Single Audit and Pension Audit
Most Recent Year Audited	September 30, 2015
Partner	Michael Futterman
Total Hours	1,200
Agency Name	City of Sunrise
Phone	954-746-3297
Contact Name/Title	Wendy Dunbar, Director of Finance and Administrative Services
Email Address	wdunbar@sunrisefl.gov
Scope of Work	Financial Audit and Single Audit
Most Recent Year Audited	September 30, 2015
Partner	Michael Futterman
Total Hours	1,000
Agency Name	City of Hallandale Beach
Phone	954-457-1365
Contact Name/Title	Laura Thezine, Associate Controller
Email Address	lthezine@hallandalebeachfl.gov
Scope of Work	Financial Audit, Single Audit and Pension Audit
Most Recent Year Audited	September 30, 2015
Partner	Michael Futterman
Total Hours	900

CURRENT AND RECENT ENGAGEMENTS

CLIENT NAME	OBTAINED GFOA CERTIFICATE
Miami-Dade County	
City of Florida City	✓
City of Homestead	✓
Miami Dade Water & Sewer Department	✓
Bal Harbour Village	✓
Town of Bay Harbor Islands	✓
Town of Surfside	✓
Village of Key Biscayne	✓
Indian Creek Village	✓
Broward County	
The Children’s Services Council of Broward County	✓
City of Coconut Creek	✓
City of Hallandale Beach	✓
City of Sunrise	✓
Town of Southwest Ranches	✓
City of Deerfield Beach	✓
Palm Beach County	
City of Boca Raton	✓
City of Greenacres	✓
City of Palm Beach Gardens	✓
City of West Palm Beach	✓
Northern Palm Beach County Improvement District	**
Village of Tequesta	✓
Monroe County	
Florida Keys Aqueduct Authority	✓

**This organization does not prepare a CAFR



7. CONFLICT OF INTEREST

Marcum LLP hereby certifies that no member of the Firm's ownership, management or staff currently have vested interest which might be considered a conflict of interest.



Michael D. Futterman

Notary

State of: FLORIDA

County of: MIAMI-DADE

On 8/16/16, before me, MICHAEL D. FUTTERMAN,

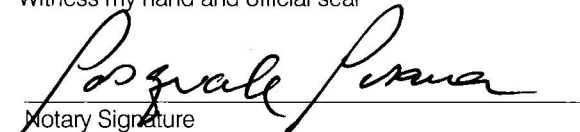
Personally appeared, _____

Personally known to me

OR

Proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and has hereby acknowledged to me that he/she/they have executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

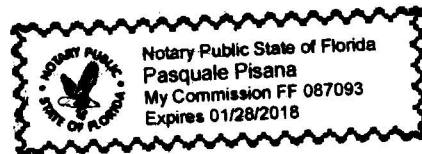
Witness my hand and official seal



Notary Signature

PASQUALE PISANA

Print Name





8. SPECIFIC AUDIT APPROACH

SPECIFIC AUDIT APPROACH

Scope of Services

Based on our understanding of the expectations and requirements of the City as set-forth in the request for proposal, the following is a summary of the scope of our work. All work will be completed in the timeframe specified in the request for proposal.

Audit of the City's Financial Statements

The Firm will perform an audit of the financial statements of the City of Hollywood, Florida. The objective of the audit is the expression of an opinion that the financial statements are fairly presented, in all material respects, and in conformity with accounting principles generally accepted in the United States.

The Firm will issue the following reports in accordance with *Generally Accepted Auditing Standards and Government Auditing Standards*:

- Report on the fair presentation of the financial statements as a whole in conformity with accounting principles generally accepted in the United States.
- Report on internal control over financial reporting and on compliance with laws and regulations and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Management letter in accordance with the Rules of the Auditor General.
- Independent Accountants Report on Compliance Pursuant to Section 218.415 Florida Statutes.

As applicable, the Firm will perform a single audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Federal Single Audit Act, the provisions of OMB Uniform Guidance, the Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida.

As applicable, the following additional reports will be issued:

- Report on the schedule of expenditures of federal awards and state financial assistance.
- Report on compliance and internal control over compliance applicable to each major federal awards program and state financial assistance project.
- Schedule of findings and questioned costs.

We will also provide technical assistance to ensure the City's Comprehensive Annual Financial Report meets all the requirements of the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

Each year, we will also review the (AFR) annual financial report filed by the City with the Department of Financial Services, pursuant to section 218.32, Florida Statutes, to verify that it is in agreement with the audited financial statements.

Required Standards

The Firm's audit will be performed in accordance with the following requirements, as applicable:

- Statements on Auditing Standards issued by the AICPA
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- *Codification of Governmental Accounting and Financial Reporting Standards*, as promulgated by the Governmental Accounting Standards Board
- *Audit and Accounting Guide, State and Local Governments*, published by the American Institute of Certified Public Accountants (AICPA)
- Florida Statutes
- Rules of the Auditor General of the State of Florida, Chapter 10.550
- State of Florida Department of Financial Services

- OMB Uniform Guidance
- Federal Single Audit Act
- Florida Single Audit Act, (Section 215.97, Florida Statutes) and Chapter 270-1, Rules of the Executive Office of the Governor
- All other applicable provisions of rules, regulations, statutes or orders which may pertain to the engagement

Monitoring and Communication

The Firm will report the following information to the City Commission and Board of Trustees, as applicable.

- The auditor's responsibility under generally accepted auditing standards and Government Auditing Standards
- Significant accounting policies
- Management's judgments and accounting estimates
- Significant audit adjustments; uncorrected misstatements
- Other information in documents containing audited financial statements
- Disagreements with management
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit

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



Phase I: Strategic Planning

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

- Review the current regulatory and statutory compliance requirements within which the entity operates. This will include a review of applicable federal and state regulations; ordinances, Bond covenants, contracts, and other agreements; meeting minutes of the Elected Body and other Boards, as applicable.
- Review major sources of information such as budgets, organization charts, procedures manuals, financial systems and management information systems.
- Determine the most practical and effective way to apply computer-aided audit tools to convert and analyze data and generate reports.
- Review internal control systems, including determining an audit risk assessment.
- Consider the methods used to process accounting information that influence the design of the internal control system. This includes understanding the design of relevant policies, procedures, and records and whether they have been placed in operation.
- Design audit programs to ensure that they incorporate financial statement assertions, specific audit objectives and appropriate audit procedures to achieve the specified objectives.
- Identify and resolve accounting, auditing and reporting matters.
- Prepare detailed audit plans, including a list of schedules to be prepared by the City personnel.

Risk-Based Audit Technologies

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

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

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

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

Specific Fraud Investigative Techniques

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

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

Phase II: Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matters that may impact

the completion of our audit work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to:

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

Account Balance Tests

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

Transaction and Control Tests

Substantive testing and control tests are often combined to use one sample to achieve more than one audit objective. We often test the controls to verify that the transactions were properly authorized in accordance with the City's procedures. Under the Federal and Florida Single Audits, we are required to test internal controls over compliance for each major program.

Compliance Tests

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

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

Information Technology Audit Techniques

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

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

In client situations where there is significant accounting data processed electronically, we use a state-of-the-art software program (IDEA) to extract and summarize computerized financial data files. Some of the uses of this program are:

- Retrieving aged receivables information
- Extracting credit balances in accounts receivable reports
- Extracting pre-determined sample items from reports for testing
- Merging files for the purposes of extracting information that meets predetermined criteria
- Sorting information
- Footing reports
- Searching for anomalies
- Searching for related party transactions

This program provides an efficient way for us to extract and test computerized accounting information, enabling us to audit through the computer, rather than around the computer.

Phase III: Evaluation of Audit Results

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

Phase IV: Reporting

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

Upon receipt of the draft of the MD&A, statical section, and transmittal letter, we will turn around a draft of the CAFR with our comments within seven to ten days. Final reports will be issued by the agreed upon date. The audit partner and/or audit manager will be available to attend the City Commission meeting to present the audit report.

MANAGEMENT LETTER/FINDINGS

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

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

The Firm's policy is to prepare this report as a vehicle for suggesting improvements to enhance efficiency, management effectiveness, and the degree of internal control.

Findings (material weaknesses and significant deficiencies and material instances of noncompliance) are required to be reported in writing and will be included in the schedule of findings and questioned costs.

SEGMENTATION

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

City of Tamarac, Florida	Partner	Manager	Supervisor	Seniors & Staff	Total
Strategic Planning	25	30	60	100	215
Execution of the Audit Plan	30	100	320	650	1,100
Evaluate Audit Results	20	40	30	10	100
Reporting	<u>25</u>	<u>30</u>	<u>40</u>	<u>40</u>	<u>135</u>
	<u>100</u>	<u>200</u>	<u>450</u>	<u>800</u>	<u>1,550</u>



9. PROOF OF PROFESSIONAL LIABILITY INSURANCE



CERTIFICATE OF LIABILITY INSURANCE

Date (MM/DD/YYYY)
10/02/2015

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

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

PRODUCER Pace Professional Services, Ltd. 585 Stewart Avenue, Suite 600 Garden City, NY 11530	CONTACT NAME:	
	PHONE (AG, Ho, Ext):	FAX (AG, Ho)
	EMAIL:	
	ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	NAIC #
INSURED Marcum LLP 10 Melville Park Road Melville, NY 11747	INSURER A:	Scottsdale Insurance Company
	INSURER B:	Starr Indemnity Insurance Company
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

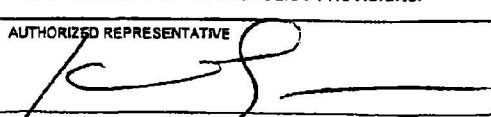
COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADOL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (mm/dd/yyyy)	POLICY EXP (mm/dd/yyyy)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> <input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC			N/A			EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMPOP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS <input type="checkbox"/> <input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIM-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$			N/A			COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ EACH OCCURRENCE \$ AGGREGATE \$ EACH OCCURRENCE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		N/A			<input type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER \$ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Accountants Professional Liability			HXS000042	10/01/2015	10/01/2016	\$ 5,000,000/\$ 5,000,000
B	Accountants Professional Liability			SLSLPRX26642016	10/01/2015	10/01/2016	\$ 5,000,000/\$ 5,000,000

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

CERTIFICATE 2 of 2

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



10. IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

Marcum is proud of its recognition as a technical resource for accounting and auditing standards. We keep abreast of emerging technical issues with our clients and communicate accordingly.

The Firm does not anticipate any potential audit problems. We know the City has competent finance professionals. The biggest challenge is the implementation, on an annual basis, of new and sometimes complicated GASB pronouncements. Our service team understands the industry issues relevant to the City. The combination of our Firm's resources, level of partner involvement and experienced team members provides an excellent service team of professionals capable of servicing your needs.

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

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



11. ADDITIONAL INFORMATION

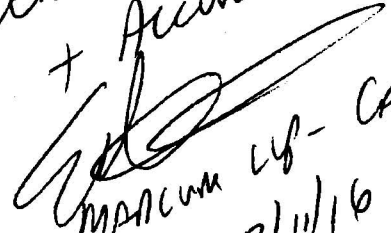
LEGAL MATTERS

See legal matters detailed in the last page of Section 4 “Firm Qualifications and Experience” of this proposal.

**Marcum LLP
Balance Sheet**

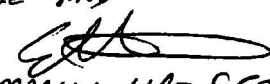
ASSETS	<u>12/31/2015</u>	<u>12/31/2014</u>
<u>Current Assets</u>		
Total Current Assets	66,063,302	60,338,905
<u>Fixed Assets</u>		
Total Fixed Assets	7,829,661	6,960,288
<u>Other Assets</u>		
Total Other Assets	32,878,606	16,871,233
<u>Intercompany</u>		
Total Intercompany	6,956,106	4,029,925
TOTAL ASSETS	\$ 113,727,676	\$ 88,200,351

LIABILITIES	<u>12/31/2015</u>	<u>12/31/2014</u>
<u>Current Liabilities</u>		
Total Current Liabilities	32,141,415	25,196,528
<u>Long Term Liabilities</u>		
Total Long Term Liabilities	15,039,435	5,575,303
<u>Equity</u>		
Total Equity	66,546,826	57,428,520
TOTAL LIABILITIES & OWNERS EQUITY	\$ 113,727,676	\$ 88,200,351

*CERTIFIED TRUE
+ ACCURATE*

 MARCUM LLP - CEO
 3/11/16

MARCUM LLP - (;Chicago;CN;FL;HQ;NE;NJ;No. CA;NY;PA;So. CA)
 Current Year Actual vs. Prior Year
 2015

	12 MONTHS ENDED DECEMBER			
	CURRENT YEAR		PRIOR YEAR	
	DOLLARS	PERCENT	DOLLARS	PERCENT
Standard fees	317,521,507	116.29%	314,634,431	125.16%
Write Up/Down	(67,508,164)	-24.72%	(61,034,699)	-32.23%
Adjustment	2,840,065	1.04%	(1,393,777)	-0.55%
Shared Services Revenue	20,198,600	7.40%	19,187,991	7.63%
Net Fees	273,052,028	100.00%	251,393,046	100.00%
Payroll and Benefits	111,019,396	-40.66%	103,475,295	-41.18%
Shared Service Admin	11,098,528	-4.06%	11,468,831	-4.56%
Payroll and Benefits	122,117,924	-44.72%	114,944,126	-45.72%
Margin after salaries	150,934,104	55.28%	136,449,821	54.28%
Facility Expense	14,662,297	-5.37%	14,795,059	-5.89%
Technology Expense	4,922,546	-1.80%	5,237,922	-2.08%
Marketing & Promotion Expense	5,594,087	-2.05%	4,810,925	-1.91%
General & Administrative expenses	27,778,235	-10.17%	23,204,512	-9.23%
Training & Recruiting Expense	3,455,966	-1.27%	2,645,513	-1.13%
Shared Services G&A	3,387,072	-1.24%	3,046,008	-1.21%
Depreciation	2,391,570	-0.88%	2,261,213	-0.90%
Operating Expenses	62,189,793	-22.78%	56,201,150	-22.36%
Operating Income (loss)	88,744,311	32.80%	80,248,679	31.92%
Shared Services Partners and Exps	5,713,000	-2.09%	4,673,154	-1.86%
Other Income	(2,842,043)	1.04%	(1,970,639)	0.78%
Other Expense	9,058,711	-3.32%	8,527,421	-3.39%
Non-Operating and Other	11,929,668	-4.37%	11,229,936	-4.47%
Income before partners draw	78,814,643	28.13%	69,018,734	27.45%
Drawing	(61,073,212)	-22.37%	(55,077,618)	-21.91%
Net Income (Loss)	18,741,431	5.76%	13,941,116	5.55%

CERTIFIED TRUE AND
 ACCURATE - 
 MARCUM LLP - CFO

3/11/16

Last time refreshed on 3/4/16

City of Hollywood

Marcum LLP is a limited liability partnership headquartered in New York, with 29 offices throughout the country and internationally. Our South Florida region has offices in Fort Lauderdale, Miami, West Palm Beach and Orlando. The Firm's Federal Employer ID number is 11-1986323. The Firm is also registered in the State of Florida.



LICENSES



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY
240 NW 76TH DRIVE, SUITE A
GAINESVILLE FL 32607

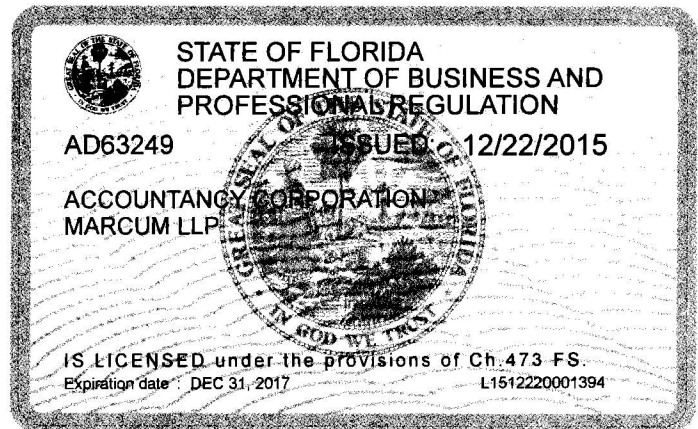
(850) 487-1395

MARCUM LLP
10 MELVILLE PARK ROAD
MELVILLE NY 11747

Congratulations! With this license you become one of the nearly one million Floridians licensed by the Department of Business and Professional Regulation. Our professionals and businesses range from architects to yacht brokers, from boxers to barbeque restaurants, and they keep Florida's economy strong.

Every day we work to improve the way we do business in order to serve you better. For information about our services, please log onto www.myfloridalicense.com. There you can find more information about our divisions and the regulations that impact you, subscribe to department newsletters and learn more about the Department's initiatives.

Our mission at the Department is: License Efficiently, Regulate Fairly. We constantly strive to serve you better so that you can serve your customers. Thank you for doing business in Florida, and congratulations on your new license!



DETACH HERE

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER	
AD63249	

The ACCOUNTANCY CORPORATION
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2017



MARCUM LLP
7384 HAVILAND CIRCLE
BOYNTON BEACH FL 33437



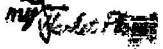
ISSUED: 12/22/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1512220001394



To find out about business and economic opportunities for Florida veteran business enterprises, as well as Florida's small minority and women-owned businesses, please contact or visit the Department of Management Service's Office of Supplier Diversity at:
http://www.dms.myflorida.com/other_programs/office_of_supplier_diversity_esd



To find out about State of Florida tools supporting statewide centralized procurement activities which have streamlined interactions between vendors and state government entities, please contact or visit the Department of Management Services' MyFloridaMarketPlace at: <https://vendor.myfloridamarketplace.com>

AC# 01340472

SIGNATURE

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The Department of Business and Professional Regulation (DBPR), issues licenses for many licensed businesses and practitioners in the State of Florida.

DBPR is changing the way you interact with state government. Many of DBPR's services are available online at www.MyFloridaLicense.com. We encourage you to utilize these services to make address changes, licensing changes or to renew your license.

Name changes require legal documentation verifying the name change, which must be mailed to the DBPR. An original, a certified copy or a duplicate copy of an original or certified copy of a document that shows the legal name change will be accepted, unless the DBPR has a question about the authenticity of the document.

If applicable, the DBPR will send a renewal notice to your last known address or email address of record. If you have not received your renewal notice, please call our Customer Contact Center at 850.487.1395 or online at www.MyFloridaLicense.com/contactus.

Please refer to your profession's governing statutes and Administrative codes for further information regarding renewals. These may be accessed from our website.

AC# 01340472

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER

AC0021810

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2016

FUTTERMAN, MICHAEL DAVID
1260 102ND ST
MIAMI FL 33154



ISSUED: 09/25/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1409250001196

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER	
AC0032647	



The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2016

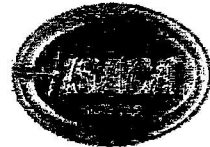
SHERMAN, BEILA
450 E LAS OLAS BLVD
SUITE 950
FORT LAUDERDALE FL 33301



ISSUED: 10/15/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1410150000957



CERTIFIED INFORMATION SYSTEMS AUDITOR®

ISACA hereby certifies that

JOSE LUIS ANTIGUA DIAZ

has successfully met all requirements and is qualified as a Certified Information Systems Auditor;
in witness whereof, we have subscribed our signatures to this certificate.

Requirements include prerequisite professional experience; adherence to the ISACA Code of Professional Ethics and the CISA continuing professional education policy; and passage of the CISA exam.

23 July 2013

Date of Certification

31 January 2017

Expiration Date

13109807

Certificate Number

Robert E. Street

International President of ISACA and ITGI

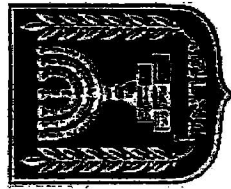
Ramiro B. ...

Chair, CISA Certification Committee





MASHAV
Center for International Cooperation
The A. Ofri International
Training Center



STATE OF ISRAEL
Ministry of Foreign Affairs
(MFA)



Ministry of Finance
Accountant General Department
General Reform Program

Certificate

WE CERTIFY THAT Jose Antigua

**PARTICIPATED IN THE INTERNATIONAL SEMINAR ON
E-Government in Practice
HELD AT THE "A. OFRI" INTERNATIONAL TRAINING CENTER,
JERUSALEM, June 15 -25, 2009**

Haim Divon

Haim Divon
Deputy Director General
Director MASHAV
Ministry of Foreign Affairs

Yudit Rosenthal

Yudit Rosenthal
Director of the Center
The A. Ofri International Center

Boaz Dojev

Boaz Dojev
Director e-gov Department
Ministry of Finance

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY**



LICENSE NUMBER

AC45440

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2017



ARIZA, MOISES DAVID
8821 SW 4TH LANE
MIAMI FL 33174

ISSUED: 11/01/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1511010001033

State of New Hampshire
Board of Accountancy



Be it known that

Branden Asis Lopez

having passed all examinations, and complied with all the requirements prescribed by statute and the Board of Accountancy, is hereby granted a Certificate as a Certified Public Accountant, is entitled to practice as such and is empowered to assume such title under the authority of RSA 309-B (supp), as amended.

In Witness Whereof this certificate No. 7863 is granted
this 8th day of May, 2015

Wayne B. Baker
Chairman

Anna W. Muffley
Secretary

J. J. [Signature]

Jay [Signature]



S. DAVIS & ASSOCIATES, P.A. (SBE)

S. DAVIS ASSOCIATES, P.A. (SBE)

FIRM PROFILE

S. Davis & Associates, P.A. are CPAs and consultants committed to quality, integrity and excellence in all we do.

Auditing, Consulting, Accounting and Tax Services. Established in March 1991, S. Davis & Associates, P.A. (SDA) is a full-service auditing, tax, accounting and consulting firm with offices in Hollywood, Miami and West Palm Beach. The firm is one of the largest minority-owned certified public accounting and consulting firms in the southeastern United States.

SDA works with a varied mix of clients from both the public and private sectors. Our portfolio of auditing, consulting, accounting/review and tax services creates a single source for many of the business solutions our clients need to excel in today's competitive market. Our clients benefit from the personalized service they get with an advisor who understands their business needs.

Our philosophy is simple: Serve our clients with excellence. We do that by hiring the best people, training them well, providing opportunities for personal and professional growth, and empowering staff to use their skills creatively.

SDA is led by a hands-on management team committed to ensuring our clients receive the highest quality and most responsive service. All of our management staff are veterans of at least one of the world's largest accounting firms. We bring solid business experience, market knowledge and technical expertise to every project.

Our goal is to have you come back to us again and again.

AWARDS & RECOGNITIONS

Below is a list of some of our recent awards and recognitions:

- Junior Achievement Business Hall of Fame Award
- Entrepreneur hall of Fame Award for Nova Southeastern University
- Price Waterhouse Up-and-Comer award
- Hollywood Outstanding Community Award

SHAUN M. DAVIS, CPA
Managing Partner

Professional Experience

Shaun is the Managing Partner and founder of S. Davis & Associates, P.A. and has over thirty years of public accounting experience, including serving in his former position as Audit Manager with Ernst & Young. Shaun has pertinent experience in financial statement audit and single audit engagements in the governmental and not-for-profit industries. Shaun has over twenty-five years of experience in auditing governmental clients.

Selected Current and Former Governmental Engagements

- City of North Miami
- City of West Park
- City of Dania Beach
- City of Hollywood
- City of South Bay
- City of Lauderhill
- City of Fort Lauderdale
- City of Miramar
- City of Dania Beach Police & Firefighters Retirement System
- South Florida Regional Planning Council
- South Broward Hospital District
- Miami-Dade Public Schools
- School Board of Broward County
- Palm Beach School District

Professional and Civic Affiliations

- Past Board Member and Past Chairman, State of Florida Board of Accountancy
- Member, South Florida Government Finance Officers and City Clerks Association
- Past President, Greater Miami Chapter of the National Association of Black Accountants, Inc.
- Member, Broward Workshop
- Past Chairman, United Way of Broward County, Inc.
- Chariman, Urban League of Broward County
- South Florida Super Bowl Host Committee Board Member
- Board Member and former Treasurer, Orange Bowl Committee
- Board of Governors Member, Florida State University School of Business
- Advisory Council Member, Florida State University School of Accounting Trustee, Florida Atlantic University
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Price Waterhouse Up & Comers Award Winner

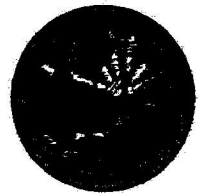
Education & Licensing

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

MARKUS L. COVATTA

KEN LAWSON, SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY



LICENSE NUMBER

AD0016501

The ACCOUNTANCY CORPORATION
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2017

S DAVIS & ASSOCIATES, P.A.
2521 HOLLYWOOD BOULEVARD
HOLLYWOOD, FL 33021

ISSUED: 12/29/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1512290001648

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER
AC0016958

The CERTIFIED PUBLIC ACCOUNTANT
Named below IS LICENSED
Under the provisions of Chapter 473 FS.
Expiration date: DEC 31, 2016

DAVIS, SHAUN M
2521 HOLLYWOOD BLVD
HOLLYWOOD FL 33020



ISSUED: 12/29/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1412290000834



OFFICE OF ECONOMIC AND SMALL BUSINESS DEVELOPMENT
Governmental Center Annex
 115 S. Andrews Avenue, Room A680 • Fort Lauderdale, Florida 33301
 954-357-6400 • FAX 954-357-5674 • TTY 954-357-5664

August 12, 2015

Mr. Shaun M. Davis
S. DAVIS & ASSOCIATES, P.A.
 2521 Hollywood Blvd.
 Hollywood, FL 33020

Dear Mr. Davis:

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

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

To review current Broward County Government bid opportunities visit:
<http://www.broward.org/purchasing/currentsolicitations>. Bid opportunities over \$3,500 will be advertised to vendors via e-mail. Please keep both the Purchasing Division and the Office of Economic and Small Business Development apprised of your current e-mail address.

Your primary certification group is: **Licensed Professional Services**. This is also how your listing in our directory will read. You may access your firm's listing by visiting the Office of Economic and Small Business Development Directory, located on the internet at:
<http://www.broward.org/econdev/SmallBusiness/Pages/Default.aspx>. Click on "Certified Firm Directory".

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

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

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

Sincerely,

Chris Atkinson, Assistant Director
 Office of Economic and Small Business Development

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

Broward County Board of County Commissioners
 Mark D. Bogen • Beam Furr • Dale V.C. Holness • Martin David Kiar • Chip LaMarca • Stacy Ritter • Tim Ryan • Barbara Sharief • Lois Wexler
www.broward.org



12. REQUIRED FORMS

ACKNOWLEDGMENT AND SIGNATURE PAGE

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

Legal Company Name (include d/b/a if applicable): Marcum LLP Federal Tax Identification Number: 11-1986323

If Corporation - Date Incorporated/Organized: Partnership 1950's

State Incorporated/Organized: _____

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

City Fort Lauderdale State FL Zip Code 33301

Remittance Address (if different from ordering address): One Southeast third Avenue, Suite 1100

City Miami State FL Zip Code 33131

Company Contact Person: Michael D. Futterman Email Address: Michael.Futterman@MarcumLLP.com

Phone Number (include area code): 954-320-8000 Fax Number (include area code): 954-320-8001

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

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

M. Futter Bidder/Proposer's Authorized Representative's Signature: Date 8/18/16

Type or Print Name: Michael D. Futterman

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

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

Issue Date _____

City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

HOLD HARMLESS AND INDEMNITY CLAUSE

(Company Name and Authorized Representative's Name)

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

M. Futter
SIGNATURE

Michael D. Futterman
PRINTED NAME

Marcum LLP
COMPANY OF NAME

8/18/16
DATE

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

Issue Date _____

City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

NONCOLLUSION AFFIDAVIT

STATE OF: Florida

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

- (1) He/she is Michael D. Futterman of Marcum LLP, the Bidder that has submitted the attached Bid.
- (2) He/she has been fully informed regarding the preparation and contents of the attached Bid and of all pertinent circumstances regarding such Bid;
- (3) Such Bid is genuine and is not a collusion or sham Bid;
- (4) Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant has in any way colluded, conspired, connived or agreed, directly or indirectly with any other Bidder, firm or person to submit a collusive or sham Bid in connection with the contractor for which the attached Bid has been submitted or to refrain from bidding in connection with such contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, firm or person to fix the price or prices, profit or cost element of the Bid price or the Bid price of any other Bidder, or to secure an advantage against the City of Hollywood or any person interested in the proposed Contract; and
- (5) The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Bidder or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

(SIGNED) M. Futter Partner
Title

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

Issue DateCity of Hollywood, Florida
Solicitation #RFP-4505-16-RD**SWORN STATEMENT PURSUANT TO SECTION 287.133 (3) (a) FLORIDA
STATUTES ON PUBLIC ENTITY CRIMES**THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR
OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS

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

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

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in a 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,

City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

Issue Date _____

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

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

M. Just
(Signature)

Sworn to and subscribed before me this 15 day of August, 2016.

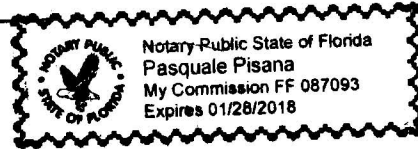
Personally known to me

Or produced identification _____ Notary Public-State of Florida

_____ my commission expires 01-28-2018
(Type of identification)

Pasquale Pisana
(Printed, typed or stamped commissioned name of notary public)

Pasquale Pisana



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Issue Date _____

City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

**CERTIFICATIONS REGARDING DEBARMENT, SUSPENSION AND OTHER
RESPONSIBILITY MATTERS**

The applicant certifies that it and its principals:

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

Applicant Name and Address:

Marcum LLP
450 E. Las Olas Blvd., Ninth Floor
Fort Lauderdale, FL 33301

Application Number and/or Project Name:

Solicitation #RFP-4505-16-RD

Applicant IRS/Vendor Number: 11-1986323

Type/Print Name and Title of Authorized Representative:

Michael D. Futterman

Signature: *M. Futter* Date: 8/18/16

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

Issue Date

City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

DRUG-FREE WORKPLACE PROGRAM

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

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

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



VENDOR'S SIGNATURE

Michael D. Futterman

PRINTED NAME

Marcum LLP

NAME OF COMPANY

Issue Date _____

City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

SOLICITATION, GIVING, AND ACCEPTANCE OF GIFTS POLICY

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


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

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

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

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

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

	Michael D. Futterman
SIGNATURE	PRINTED NAME

Marcum LLP	Partner
NAME OF COMPANY	TITLE

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

Issue Date

City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

REFERENCE QUESTIONNAIRE

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

Giving reference for: Marcum LLP

Firm giving Reference: City of Boca Raton

Address: 201 West Palmetto Road, Boca Raton, Florida 33432

Phone: ~~(561) 393-7729~~ (561) 393-7853

Fax: (561) 367-7009

Email: ~~ldavidson@myboca.us~~ pwhite@myboca.us

- 1. **Q:** What was the dollar value of the contract?
A: \$903,158
- 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
- 4. **Q:** Was the project manager easy to get in contact with?
A: yes
- 5. **Q:** Would you use them again?
A: yes
- 6. **Q:** Overall, what would you rate their performance? (Scale from 1-5)
A: 5 Excellent 4 Good 3 Fair 2 Poor 1 Unacceptable
- 7. **Q:** Is there anything else we should know, that we have not asked?
A: The firm has been responsive, knowledgeable and helpful with the implementation of new GASB pronouncements.

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

Name: ~~Linda Davidson~~ Patricia White Title: ~~Financial Services Director~~ Accounting Manager

Signature: Patricia White Digitally signed by Patricia White
DN: cn=Patricia White, o=City of Boca Raton, ou=Financial
Services, email=pwhite@myboca.us, c=US
Date: 2016.08.02 11:38:00 -0400 Date: 8/2/2016

Issue Date _____

City of Hollywood, Florida
Solicitation #RFP-4505-16-RD

REFERENCE QUESTIONNAIRE

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

Giving reference for: Marcum LLP

Firm giving Reference: City of Sunrise

Address: 10770 West Oakland Park Boulevard, Sunrise, FL 33351

Phone: (954) 746-3297

Fax: (954) 578-4809

Email: wdunbar@sunrisefl.gov

- 1. Q: What was the dollar value of the contract?
A: FY15 \$148,500
- 2. Have there been any change orders, and if so, how many?
A: Yes, due to implementation of GASB 68.
- 3. Q: Did they perform on a timely basis as required by the agreement?
A: Always
- 4. Q: Was the project manager easy to get in contact with?
A: Yes
- 5. Q: Would you use them again?
A: Absolutely
- 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 staff with Marcum is always very professional and respond immediately to emails/phone calls.

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: Wendy Dunbar Title Finance & Administrative Services Director

Signature: *Wendy Dunbar* Date: 8/10/16

1-800-990-9339

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Bid #RFP-4505-16-RD - Financial Auditing Services



City of Hollywood, Florida, FL
Financial Services

Time left: 8 days, 6 hrs
Bid started: Jul 29, 2016 9:47:11 AM EDT
Bid ends: Aug 26, 2016 3:00:00 PM EDT

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Bid #RFP-4505-16-RD - Financial Auditing Services RFP

Bid contact: [Please log in to view Bid contact information](#)
Issuing agency: City of Hollywood, Florida, FL [See other Bids by this agency](#)
Issuing department: Financial Services [See other Bids by this department](#)

Description: The City of Hollywood (the "City"), a political subdivision of the State of Florida, located in Broward County, is soliciting the services of qualified firms of certified public accountants (the "Auditor") to audit its financial statements for the fiscal years ending September 30, 2016 through 2018, with two (2) optional renewal periods of two (2) years each. These audits are to be performed in accordance with generally accepted auditing standards and, the standards for financial audits contained in the Government Auditing Standards issued by the Comptroller General of the United States, the provisions of the federal Single Audit Act Amendment of 1996 and U. S. Office of Management and Budget (OMB) Super Circular, Audits of States, Local Governments and Non-Profit Organizations, [Audits of State and Local Governments \(Revised\)](#) - AICPA; Section 215.97 Florida Statutes, [Florida Single Audit Act](#); and Chapter 10.550 [Local Governmental Entity Audits](#), [Rules of the Auditor General](#), State of Florida and any other applicable Federal, State and local laws and regulations.

Added on Aug 16, 2016:
The answer to RFP Question #5 has been revised as follows;

Question 5
On page 25 of the RFP, item I allude to a separate report that is issued? As for I, are their stand alone financial statements issued for each CRA? (Submitted: Aug 1, 2016 2:03:47 PM EDT)

Answer
For FY 2015 standalone statements were issued. The City is requesting for the FY 2016 Financial Statements and also for years going forward to discontinue the CRA's standalone statements and instead add additional documentation and footnotes to the City's CAFR to satisfy the state and local requirements related to CRA reporting.

In addition the RFP end date has been extended to August 26, 2016 at 3.00 P.M.

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Bid #RFP-4505-16-RD - Financial Auditing Services RFP

Q & A deadline: Aug 08, 2016 5:00:00 PM EDT

Print

7 Questions
0 Unanswered Questions

<p>1. RFP-4505-16-RD - Financial Auditing Services</p> <p>1. We noted in the FY 2015 that the City was subject to both the Federal Single Audit and A Florida Single Audit. Is that expected in FY 2016? 2. What were the audit fees paid for FY 2015 and FY 2014 and were those fees inclusive of the financial audit and the Single Audits? 3. Who will be the members of the audit selection committee? 4. On page 25 of the RFP, item I allude to a separate report that is issued? As for I, are their stand alone financial statements issued for each CRA? 5. We note that this RFP is issued at a very late date for the upcoming FY 2016 audit and beyond. Is there a reason why this was issued at this late date? 6. Is the City happy with its current auditors? - Aug 01, 2016 2:01:30 PM EDT</p> <p>Answer - Aug 03, 2016 10:33:01 AM EDT See answers below to questions 2 through 7.</p>
<p>2. RFP-4505-16-RD - Financial Auditing Services</p> <p>We noted in the FY 2015 that the City was subject to both the Federal Single Audit and A Florida Single Audit. Is that expected in FY 2016? - Aug 01, 2016 2:03:07 PM EDT</p> <p>Answer - Aug 03, 2016 10:33:01 AM EDT Yes.</p>
<p>3. RFP-4505-16-RD - Financial Auditing Services</p> <p>What were the audit fees paid for FY 2015 and FY 2014 and were those fees inclusive of the financial audit and the Single Audits? - Aug 01, 2016 2:03:22 PM EDT</p> <p>Answer - Aug 03, 2016 10:33:01 AM EDT 2014- \$\$276,250, FY 2015-\$245,000 with balance of \$31,250 to be paid. Fees are inclusive of financial audit and single audits.</p>
<p>4. RFP-4505-16-RD - Financial Auditing Services</p> <p>Who will be the members of the audit selection committee? - Aug 01, 2016 2:03:34 PM EDT</p> <p>Answer - Aug 03, 2016 10:33:01 AM EDT Frank DiPaolo, Finance Director, City of Lighthouse Point David E. Keller, Assistant City Manager/CFO, Weston George R. Keller, Assistant City Manager and Interim Director of Financial Services Department, City of Hollywood Rosanne Regan, Financial Analyst, Parking Operations, City of Hollywood Suzette Sibble, Finance Director, City of Pompano Beach</p>
<p>5. RFP-4505-16-RD - Financial Auditing Services</p> <p>On page 25 of the RFP, item I allude to a separate report that is issued? As for I, are their stand alone financial statements issued for each CRA? - Aug 01, 2016 2:03:47 PM EDT</p> <p>Answer - Aug 03, 2016 10:33:01 AM EDT Yes.</p>

1 2 Results per page: 5

M. Faust



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This agency has changed or updated qualifications/certifications. Please [update or register](#).

Addendum acceptance required

City of Hollywood, Florida, FL
REQUIRES THAT ALL ADDENDUMS BE ACCEPTED in order to finalize an offer on this bid. [Review addendums](#)

Bid #RFP-4505-16-RD - Financial Auditing Services



City of Hollywood, Florida, FL
Financial Services

Time left: 8 days, 4 hrs

Bid started: Jul 29, 2016 9:47:11 AM EDT

Bid ends: Aug 26, 2016 3:00:00 PM EDT

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Bid #RFP-4505-16-RD - Financial Auditing Services RFP

Q & A deadline: Aug 08, 2016 5:00:00 PM EDT

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7 Questions

0 Unanswered Questions

6. RFP-4505-16-RD - Financial Auditing Services

We note that this RFP is issued at a very late date for the upcoming FY 2016 audit and beyond. Is there a reason why this was issued at this late date? - Aug 01, 2016 2:04:01 PM EDT

Answer - Aug 03, 2016 10:33:01 AM EDT
Delay was due to staff turnover.

7. RFP-4505-16-RD - Financial Auditing Services

Is the City happy with its current auditors? - Aug 01, 2016 2:04:23 PM EDT

Answer - Aug 03, 2016 10:33:01 AM EDT
Yes.

1 2

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

Addendum # 1 - made on Aug 16, 2016 3:17:20 PM EDT

Previous Bid End Date: Aug 19, 2016 3:00:00 PM EDT New Bid End Date: Aug 26, 2016 3:00:00 PM EDT

Description/Bid Comments: (Information was added)



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APPENDIX A

PEER REVIEW REPORTS



System Review Report

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

We have reviewed the system of quality control for the accounting and auditing practice of Marcum LLP (the “firm”) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm’s compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans, and examinations of service organizations [Service Organizations Control (SOC) 1 and 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of Marcum LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Marcum LLP has received a peer review rating of *pass*.

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

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
August 27, 2014

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Hollywood, Florida 33020
Telephone (954) 922-8866
Fax (954) 922-8884
www.infantecocpa.com
iccpas@aol.com

System Review Report

May 11, 2012

To the Stockholders of
S. Davis & Associates, P.A.
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of S. Davis & Associates, P.A. (the firm) in effect for the year ended November 30, 2011. 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. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and an audit of an employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of S. Davis & Associates, P.A. in effect for the year ended November 30, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. S. Davis & Associates, P.A. has received a peer review rating of *pass*.

Infante & Company