

CITY OF GAINESVILLE, FLORIDA

**Internal Audit
Professional Consulting Services**

RFQ #CAUD-220035-MS

February 21, 2022

Moises D. Ariza, CPA, CGMA, Partner
201 East Kennedy Blvd., Suite 1500, Tampa, FL 33602
Phone: 813.397.4815 x39612
moises.ariza@marcumllp.com

TABLE OF CONTENTS

Transmittal Letter.....i-ii

Tab 1: Project Understanding and Approach 2

Tab 2: Proposed Project Staff.....10

Tab 3: Qualifications of Firm.....23

Tab 4: Pricing Proposal32

Tab 5: Required Forms.....33

Appendix A: Peer Review Report

Appendix B: Licenses

Appendix C: Required Forms

Appendix D: Insurance Requirements

Appendix E: Reference Letters

February 21, 2022

City of Gainesville, Florida
City Hall
200 East University Ave.
Gainesville, FL 32601

Marcum LLP (“Marcum” or the “Firm”) is pleased to respond to RFQ #CAUD-220035-MS to provide internal audit professional consulting services for the City of Gainesville, Florida (the “City”).

For over 70 years, **Marcum, a national Top 15 Firm**, has provided professional services to the public sector, including counties, local governments, government pension plans, public utilities, charter schools, community redevelopment agencies, special districts and other government entities. We believe our service, technical competency, and value to you will be unparalleled. Some of our key qualities that will benefit the City include:

► INTERNAL AUDIT EXPERIENCE

Internal audit should be an independent and objective function that strives to continually help you evaluate whether you are: 1) safe, sound and in compliance, 2) efficient and effective, and 3) thinking ahead. We demonstrate this through the consistent application of our internal audit methodology and our focus on oversight, insight, and foresight. Many internal audit functions focus only on “oversight” (i.e., the ability to comply with City’s policy or internal directives), we believe the value-add aspects of our execution and recommendations are derived from the emphasis on “insight” (i.e., the ability to operate faster, smarter, or cheaper) and “foresight” (i.e. the ability to operate in a manner that not only embraces the current time period, but also embraces the future).

We can meet all of your internal audit needs under a continuous outsourcing arrangement, reporting to the City’s internal auditor, in order to assure the proper degree of objectivity and independence. Our professionals have assisted many organizations using this approach, each one tailored to meet our client’s unique needs.

► SIGNIFICANT EXPERIENCE IN THE PUBLIC SECTOR

In the past year alone, the Florida region of Marcum has performed more than 40 audits of government entities. **At a national level, we provide services to more than 250 government entities.** Powered by technology-driven forensic intelligence and analytics, we help you build resilient strategies to protect value, build trust and create opportunities for your City to emerge stronger.

► SMALL-FIRM CARE AND ATTENTION WITH LARGE-FIRM RESOURCES

Our local-office approach provides the personal service and timely communication of a small firm with access to the resources and capabilities of a large firm, resulting in the City receiving the best of both worlds. We have approximately 280 associates in our Florida offices, located in Tampa, West Palm Beach, Fort Lauderdale, Miami, and Coral Gables.

► EXPERIENCED TEAM

We have assembled a dedicated team whose skills and experience match the requirements of the City. The proposed client service and audit engagement partner, Moises D. Ariza, CPA has extensive experience in performing internal audits of government entities. His vast experience serving Florida government entities brings a wealth of knowledge and allows us to be more efficient and effective to the City. He will be supported by an IT risk audit director, Jose Antigua, CISA; forensic advisory services director, Robert Burton, CPA; government consulting director, Alex Kee; audit senior manager, Branden Lopez, CPA; audit manager, Gregory Meridien, CPA; audit supervisor, Sophia Taylor; and an audit senior, Jason Relyea.

► **INTERNAL AUDIT QUALITY**

The issues of internal audit quality and technical proficiency are important matters for consideration. We ensure that professional standards are exceeded on all of our engagements through a robust quality control system that encompasses: Partner and Manager Review Process, Professional Development, Technical Support, Internal Inspections, and the AICPA Peer Review Process.

Our technical competencies will be essential over the next several years with the implementation of new significant standards set by the Governmental Accounting Standards Board. **This assistance will be available to the City during the contract period.**

► **COMPLEMENTARY RESOURCES THAT ADD VALUE BEYOND THE AUDIT**

We are committed to providing our clients with educational insights and timely updates on matters relevant to their industry through complimentary webinars, newsletters, and other communications. Additionally, annually we offer a full day government CPE seminar (**Marcum's Government Symposium**) featuring both local and national speakers. This seminar is geared towards offering our clients training on key audit and accounting issues at **no cost to the City**.

► **PROACTIVE COMMUNICATION & PARTNERSHIP**

Perhaps the quality that best **describes Marcum is our ability to go beyond the routine, to provide an extra dimension in quality, effort and service to our clients.** The members of our firm are always accessible and are sensitive to your needs. We will be available to answer questions, discuss audit issues, and provide solutions throughout the year. We believe that this commitment sets Marcum apart from other firms.

This proposal will detail our experience and how we will work with the City to develop a strong partnership. **We acknowledge receipt of all addendums and are committed to perform the work within the time period defined in the RFQ.**

Marcum is independent of the City and its agencies as defined by generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. We welcome the opportunity to answer any questions and to provide further information regarding our services and experience. Thank you for your consideration.

Sincerely,



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

TAB 1: PROJECT UNDERSTANDING AND APPROACH

SERVICES & METHODOLOGY

Marcum is committed and has the technical expertise and experience to provide all three services covered in the RFP:

Audit Consulting:

Assist with a statement of work with the City Auditor to provide consulting services during critical points in a specific audit engagement or project.

Forensic/Investigative Consulting:

Assist with a statement of work with the City Auditor to provide consulting services for a specific matter or in response to a specific incident.

Internal Audit Services:

Assist with a statement of work with the City Auditor to provide co-sourced or outsourced information technology or cybersecurity internal audit services for a specific engagement, in compliance with internal auditing professional standards. Internal Audit Services and consulting may be provided virtually or in person as agreed upon by the firm and the City Auditor, and as appropriate for the nature of the engagement.

At Marcum, we provide a suite of internal audit services to meet your specific needs. Many organizations have outsourced their entire internal audit functions to us. Other entities engage us to varying degrees, including performing specific projects, supplementing existing staff by providing technology assurance and other specialty resources, or by providing staff accountants for audit testing. **We provide outsourced and co-sourced internal audit services to various entities with asset sizes ranging up to \$15 billion.**

All internal audit and compliance engagements adhere to the International Standards for the Professional Practice of Internal Auditing (IAA Standards).

OUR INTERNAL AUDIT CONSULTING SERVICES EXPERIENCE

We have approximately 70 internal control specialists who are dedicated solely to internal audit projects. The majority of these professionals hold certifications such as CPA, CIA and CISA. Our team is highly experienced in assisting internal audit organizations-from creating start-up internal audit functions to implementing best practices and meeting resource needs.

SOLUTIONS

- ▶ Utilize our proven methodology, best practice techniques, and SOX tool and methodology as required
- ▶ Highly experienced internal control specialists (CIAs, CPAs, CFEs, ACAMS)
- ▶ Provide a fully integrated team
- ▶ Perform work efficiently and effectively with a minimum of disruption
- ▶ Professionals, such as IT auditors and contract compliance auditors, are available
- ▶ Staff is proficient in process mapping, assessing risks and identifying controls, developing test plans, testing, and communicating deficiencies for remediation in a timely manner
- ▶ Develop your knowledge and understanding of risks and controls
- ▶ Utilize our best practice controls database to determine control gaps and design control improvements



SERVICES

- ▶ Internal Audit (IA) Quality Assurance Reviews & Best Practices Implementation
- ▶ IA Outsourcing & Co-Sourcing
- ▶ COSO Internal Control- Integrated Framework Implementation
- ▶ Internal Control Improvement Reviews
- ▶ Control Self-Assessment Implementation & Facilitation
- ▶ Risk Management Consulting
- ▶ Industry & Best Practices Benchmarking
- ▶ Fraud Investigation
- ▶ Regulatory Compliance Reviews
- ▶ Strategic Sourcing (Special IA/IT Projects)
- ▶ Management & Audit Committee Training
- ▶ Information Technology Services

Our information technology department has established a secure workflow data management tool ("INFLO") on our network for each of our clients. We use the INFLO site as a virtual common workspace that is keyed to our data request lists and electronic audit system. We have been using the software for the past four years with much success.

Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our client service team directly into our electronic work programs. This web-based tool minimizes the use of e-mails to transmit data, enhances the security of your information and eliminates duplicate requests for data. Our software tools and approach to our work reduce demands on client resources and saves our clients both time and money.

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

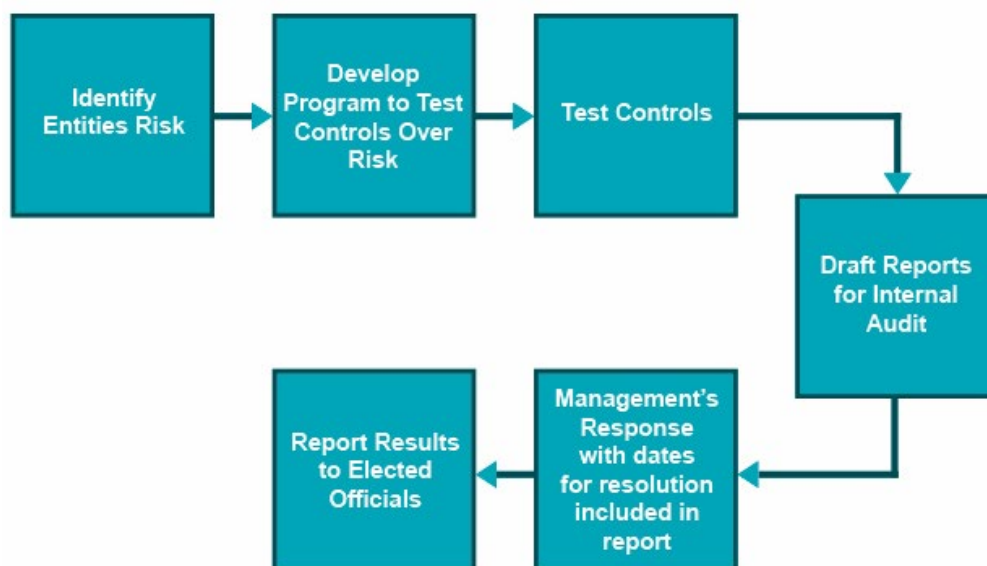
INTERNAL AUDIT MODEL

Understand the City's operations – The overall process universe is captured and documented, and IT audit risk assessments are performed to assess integration capabilities and risk priorities.

Plan development – A formal audit methodology facilitates the development of a plan focused on the most significant IT and operational risks and provides the appropriate consideration of any anticipated external reliance.

Tracking and continuous improvement – A process is established to manage resolution of audit issues; the plan is continually monitored and enhanced.

Audit results communication – Integrated internal audit projects and results are communicated to the auditees, management and the audit committee.



APPROACH TO INSTITUTING BEST PRACTICES

We feel strongly that the concept of Best Practices must be woven into the internal audit process. In following these simple steps, Best Practices will become part of the City's Internal Audit process. Key elements include:

- ▶ **Establishing a working definition of best practices on which auditors and other audit stakeholders agree and that can be used in discussing internal improvement initiatives.** A best practice is commonly defined as one that has proven to deliver business process improvements, such as lower costs, improved quality, or reduced time.
- ▶ **Communicating in the audit plan the goal of providing best practice insights.** Although this is not an uncommon goal for audit departments, articulating it formally on the front end helps to emphasize auditors' knowledge-sharing role.
- ▶ **Adopting a method of evaluating best practices.** In addition to accessing external resources to validate best practices, internal audit departments can use technology-based and traditional methods of knowledge sharing (e.g., discussion) to vet practices within the organization. This might involve considering alternative approaches to achieving a best practice and reaching consensus on standard recommendations.
- ▶ **Developing a template for sharing best practices in a clear, consistent manner.** The format might be as simple as bulleted lists of recommended best practices for a specific business process.



ELEMENTS OF THE PROPOSED AUDIT PLAN

For each approved element identified, we can assist in performing detailed planning activities, including a project-level risk assessment, to ensure the audit procedures efficiently meet the objectives outlined in the annual audit plan. This planning may differ based on the type of engagements planned, but core activities of this phase include confirming the scope and objectives, resource scheduling and allocation, initial communications with the client, and creating a detailed audit program to guide the audit execution activities.

During this phase, the project team will also consult with subject matter specialists to identify any special skill sets required as well as any areas where the use of computer aided audit techniques could improve the efficiency or effectiveness of the audit procedures.

PROCEDURES

For each audit plan element, we expect to perform the following procedures under the direction of the City's internal auditor:

- ▶ Confirm our understanding of the control environment, evaluating control design and operating effectiveness;
- ▶ Execute substantive and/or analytical tests;
 - ▶ To provide substantive evidence that provides additional assurance regarding audit objectives. Also allows us to perform audit testing of entire populations during some internal audits.
- ▶ Document the results and findings; and
- ▶ Review this information with management to validate the information.

OUR INFORMATION TECHNOLOGY AUDIT TECHNIQUES AND QUALIFICATIONS

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



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

Our approach includes review of IT general controls as follows:

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

Our IT audit professionals throughout the firm maintain certifications and credentials including Certified Information Systems Auditor (CISA), Certified Information Systems Security Professional (CISSP), Certified Information Technology Professional (CITP) and other IT certifications requiring regular annual CPE hours.

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

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

OUR FORENSIC AUDITING EXPERIENCE

Marcum LLP possesses the industry knowledge necessary to provide comprehensive analyses that look beyond the numbers and explain the realities of economic and business matters. The Marcum Forensic Services practice makes complex financial accounting and business concepts clear and easy to understand. Our professionals have the experience, expertise, and credibility to effectively communicate findings to clients, courts, arbitrators, and mediators. We understand our clients' needs and know how essential effective and timely communication is during the litigation process, with services including:

- ▶ Forensic Accounting
- ▶ Financial Investigations
- ▶ Expert Testimony and Litigation Consulting
- ▶ Economic Damages

Our professionals are highly credentialed, holding such certifications as CPA, ABV, ASA, CFA, CFE, CFF, CFFA, and CVA. As a result, leading law firms throughout the country turn to Marcum's Forensic Services practice to regularly testify in state and federal courts.

Our Forensic Services practice has extensive experience assisting counsel and their clients in all phases of litigation, from discovery through trial, as well as alternative dispute resolution proceedings in a number of industries including government, manufacturing, distribution, retail, health care, financial services, and real estate.

Our Forensic and Litigation Consulting Services include matters involving:

- ▶ Asset identification, tracing, and recovery
- ▶ Asset misappropriation
- ▶ Bankruptcy
- ▶ Breach of contract and/or fiduciary duty
- ▶ Business valuation
- ▶ Construction delays and cost overruns
- ▶ Construction fraud
- ▶ Corporate and partnership dissolutions
- ▶ Court appointments as neutrals, receiverships, and monitorships
- ▶ Digital forensics
- ▶ Economic damages
- ▶ Environmental cost claims
- ▶ Fidelity bond and other insurance claims
- ▶ Financial and fraud investigations
- ▶ Financial reporting and securities fraud
- ▶ Franchise disputes
- ▶ Fraudulent conveyances
- ▶ Health care fraud and abuse
- ▶ Intellectual property disputes
- ▶ Internal and white collar investigations
- ▶ Matrimonial
- ▶ Professional liability
- ▶ Purchase price disputes
- ▶ Shareholder disputes
- ▶ Tax controversies



ACCOMPLISHMENTS

“BEST OF” RANKINGS FOR VALUATION, FORENSICS AND LITIGATION SUPPORT

Marcum LLP received top rankings for forensics, litigation support and valuation services in three leading regional journals. Connecticut Law Tribune, The Legal Intelligencer, and the New York Law Journal all recognized Marcum’s leadership as a service provider to the legal community, as voted by readers. Marcum was honored with nine top rankings, including three in first place, by The Legal Intelligencer. Marcum’s first place rankings were awarded in the Accounting Firm, Forensic Accounting, and Litigation Valuation Provider categories.



Other honors for Marcum have included top three rankings for Business Accounting Firm, Business Accounting Provider, Expert Witness, Expert Witness–Economic, Litigation Consulting Firm, and Litigation Valuation Provider.

FORENSIC TECHNOLOGY CAPABILITIES

Our team includes experts in the field of digital forensics. These professionals are skilled in a wide variety of digital investigations. Some of our forensic technology services includes:

- ▶ Forensic Computer Imaging (bit-for-bit copy)
- ▶ Data Recovery
- ▶ Cybersecurity
- ▶ Cellphone Forensics
- ▶ Incident Response / Network Intrusion
- ▶ eDiscovery
- ▶ Data Analysis

From network intrusion and employee embezzlement investigations, to criminal defense matters, these experts have experience collecting and analyzing electronic evidence in many types of information technology environments. They use industry-leading tools for efficient and cost-effective analysis and maintain proper chain of custody to ensure the admissibility of evidence. From initial evidence collection to expert testimony at trial, Marcum provides the digital forensic services clients need during investigations.

OUR COMMITMENT

We will act as a valued advisor to recommend meaningful operation solutions, leverage our Firm resources to your benefit, and make ourselves readily available to the City.



- ▶ Understanding your organization
- ▶ Risk assessment
- ▶ Testing internal controls as applicable



- ▶ Operational and technology efficiencies
- ▶ Best practices



- ▶ Tax compliance
- ▶ Implementation of new accounting standards



- ▶ Year-round communication with management
- ▶ Communications with your governance

TIME SCHEDULE

Having a complete government service team of 46 Florida based individuals and more than 2,500 associates nationwide allows us to meet or exceed client deadlines. Marcum LLP is available to commence the internal audit as soon as notification of award has been issued.

TAB 2: PROPOSED PROJECT STAFF**DEDICATED PROFESSIONALS FOR THE CITY**

The team members proposed for the City have comprehensive industry knowledge and possess the critical regulatory, technical, and business process skills necessary to provide you with an effective and efficient audit, internal audit, or forensic services. These professionals are well-versed in the complexities of governmental accounting, internal auditing, and financial reporting, including all GASB pronouncements, Federal and Florida Single Audit Acts, OMB Uniform Guidance, CRA operations, and State Laws and Rules of the Auditor General. Although not listed individually, Marcum has a total of 46 Florida-based government team members available to assist.

- ▶ **Moises D. Ariza, CPA, CGMA**, Audit Partner, Government Services
- ▶ **Branden Lopez, CPA**, Audit Senior Manager
- ▶ **Jose Antigua, CISA, CISM, CDPSE, ACDA, COBIT**, IT Risk Audit Director
- ▶ **Robert Burton, JD, CPA, ABV, CFE, CFF**, Forensic Advisory Services Director
- ▶ **Alex Kee**, Government Consulting Director
- ▶ **Gregory Meridien, CPA**, Audit Manager
- ▶ **Sophia Taylor, CPFO**, Audit Supervisor
- ▶ **Jason Relyea**, Audit Senior

MOISES D. ARIZA, CPA, CGMA**PARTNER** ► **ASSURANCE SERVICES**

813.397.4815 x39612 ► moises.ariza@marcumllp.com

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

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

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

Within the firm, Mr. Ariza develops in-house training seminars for the Firm's professional staff as well as continuing education programs for various outside organizations. Moises is an active team leader in the Firm's Employee Benefit Plan Group, Nonprofit Sector and Government Services Group.

Professional & Civic Affiliations

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

Awards & Accolades

Top 20 Professionals Under 40, Brickell Magazine, 2021
 Young Horizons Award, Florida Institute of CPAs, 2021

Articles, Seminars & Presentations

Navigating through GASB No. 68, Published Article
 The Importance of Governmental Financials, FGFOA Conference
 GASB Statement No. 68, 2015 Marcum Governmental Symposium Government Auditing Standards and OMB Uniform Guidelines, Internal Training
 Risk Assessment and Audit Approach, Internal Training
 Related Party Transactions, Internal Training
 Employee Benefit Plans, Internal Training

CPE Hours (three years)

Government	145
Other (Accounting, Auditing, Technical and Behavioral)	<u>60</u>
Total	<u>205</u>

**PRACTICE FOCUS**

Internal Audits
 Financial Audits
 Federal & Florida Single Audits
 Financial Reporting
 Program-Specific Compliance Audits

INDUSTRY FOCUS

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

EDUCATION

Bachelors of Accounting –
 Florida International University

Masters of Accounting –
 St. Thomas University

MOISES D. ARIZA ► CURRENT AND FORMER GOVERNMENT CLIENTS

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

BRANDEN A. LOPEZ, CPA**SENIOR MANAGER** ► **ASSURANCE SERVICES**

813.397.4815 x39687 ► branden.lopez@marcumllp.com

Branden A. Lopez is a senior manager in the Firm's Assurance Division. He has more than 10 years of experience in the accounting profession providing accounting, and auditing, for local government 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, nonprofit (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 Uniform Guidance 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)
 Miami-Dade, Broward and Palm Beach County League of Cities, Associate Member
 South Florida Government Finance Officers Association, Associate Member
 Florida Government Finance Officer Association, Member (FGFOA)
 YMCA Young Professionals, Board Member

CPE Hours (three years)

Government	128
Other (Accounting, Auditing, Technical and Behavioral)	30
Total	<u>158</u>

**PRACTICE FOCUS**

Internal Audits
 Financial Audits
 Federal Single Audits
 Florida Single Audits
 Program-Specific Compliance Audits
 Retirement Plan Audits

INDUSTRY FOCUS

Local Governments
 Nonprofit Organizations
 Government Pension Plans
 Special Districts
 Public Utilities
 Wholesale & Retail Distributors

EDUCATION

Bachelors of Accounting,
 Florida State University

BRANDEN A. LOPEZ ► CURRENT AND FORMER GOVERNMENT CLIENTS

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Children's Services Council of Broward County	2	✓		
City of Boca Raton	4	✓	✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	6	✓	✓	✓
City of Florida City	6	✓	✓	✓
City of Hallandale Beach	4	✓	✓	✓
City of Hollywood	2	✓	✓	✓
City of Homestead	5		✓	✓
City of Miramar	2	✓	✓	
City of Palm Beach Gardens	5	✓		
City of Pompano Beach	5	✓	✓	✓
City of Sunrise	5		✓	
City of West Palm Beach	5	✓	✓	✓
Indian Creek Village	2			
Florida Keys Aqueduct Authority	6	✓	✓	
Miami-Dade Water & Sewer Department	5	✓	✓	
The Children's Trust	4			
Town of Bay Harbor Islands	6	✓	✓	
Town of Surfside	6	✓	✓	
Village of Key Biscayne	6	✓	✓	
Village of Tequesta	6	✓		

JOSE L. ANTIGUA, CISA, CISM, CDPSE, ACDA, COBIT**DIRECTOR ► ADVISORY SERVICES**

813.397.4815 x38054 ► jose.antigua@marcumllp.com

José Antigua is a Director in the Firm's Risk Advisory Division. Mr. Antigua has nearly 15 years of experience working with Governance, Risk and Compliance (GRC) and 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, 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 GRC and GRC assurance engagements according to various frameworks, regulations and standards including SOX, HIPAA, NIST, SSAE 18, COBIT 5 and GDPR. He identifies process and control weaknesses, analyzes complex systems and works with clients to streamline operations within time and resource constraints. He also 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
FAIR Institute
International Association of Privacy Professionals (IAPP)

Designations & Accreditations

Certified Information Systems Auditor (CISA)
Certified Information Security Manager (CISM)
Certified Data Privacy Solutions Engineer (CDPSE)
Certified in Data Analytics (ACDA)
Certificate in IT Governance and Management with COBIT
Certified Microsoft Azure Fundamentals
Certificate in eGovernment

Articles, Seminars & Presentations

Controls to Mitigate Top IT Risks amidst COVID-19, 2020
Privacy and GDPR: who has my data, 2018
GDPR: from doubt to hope, 2018
Internal Auditor in the Digital Era, 2018
An Integral Approach to Cybersecurity, 2017
Privacy in Perspective: PII and PHI management, 2017
Business Intelligence for IT Risk Monitoring, 2017
Cybersecurity SEC requirements for Public Companies, 2016
Risk Management, an Integral Approach, 2015
Governance, Risk and Compliance (GRC) in practice, 2014
Internal Control Framework based on COSO 2013, 2014
Closing the gaps between COBIT 4.1 and COBIT 5, 2014
IT Audit for CISA exam preparation, 2014

CPE Hours (three years)

Information Technology related for a Certified
Information Systems Auditor, including
accounting, auditing, COSO, Technical and Behavioral
Total **158**

**PRACTICE FOCUS**

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

INDUSTRY FOCUS

Local Governments
Nonprofit Organizations
Financial Services
Healthcare
IT Service
Retail

EDUCATION

Bachelors in Systems
Engineering, Instituto Tecnológico
de Santo Domingo (INTEC)

ROBERT D. BURTON, JD, CPA, ABV, CFE, CFF**DIRECTOR ► ADVISORY SERVICES**

813.397.4815 x38148 ► robert.burton@marcumllp.com

Robert Burton is a director within Marcum's Advisory Services Division. He has more than 20 years of experience providing forensic accounting and litigation support services including fraud investigation, quantification of economic damages, and business valuation. Mr. Burton has extensive experience providing business management and advisory consulting services for a range of industries.

Mr. Burton is responsible for conducting forensic investigations, reconstruction of accounting records and preparing complex financial models and forecasts. He has provided consulting and accounting services to attorneys, financial institutions, insurance carriers, and litigants.

Mr. Burton has extensive experience in the investigation of fraud, quantification of economic damages, and business valuation.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)

Florida Institute of Certified Public Accountants (FICPA)

Association of Certified Fraud Examiners (ACFE)

Partial Listing of Clients:

- City of Boca Raton, FL
- City of Deerfield Beach, FL
- City of Hollywood, FL
- City of Pompano Beach, FL
- City of Sunrise, FL

CPE Hours (three years)

Government	41
Other (Accounting, Auditing, Technical and Behavioral)	102
Total	143

**PRACTICE FOCUS**

Economic Damage
Calculations
Forensic Investigations
Complex Financial Modeling
Business Forecasts
Projections, Valuation

INDUSTRY FOCUS

Government Entities
Government Pension Plans
Construction Contractors
Real Estate Developers
Insurance Companies
Lenders

EDUCATION

Bachelor of Business
Administration,
Accounting Emphasis,
Florida Atlantic University

Bachelor of Arts, English,
University of Florida

Juris Doctor,
University of Miami

ALEX KEE**DIRECTOR** ► **MANAGED SERVICES & CONSULTING**

813.397.4815 x67736 ► alex.kee@marcumllp.com

Alex Kee is a Director in the Firm's Government Consulting department. He has more than eight years of experience working with local government agencies across the United States. Mr. Kee provides extensive experience assisting public-sector clients with process improvement, mapping, and technology projects.

Mr. Kee is passionate about leveraging technologies to help address unique business challenges and improve well-established operations. Throughout the COVID19 outbreak, he has helped clients maximize the use of technology and expand online customer facing tools. He leverages his work as a former city planner and city management associate to help clients improve operational performance.

Partial Listing of Clients:

- City of Beaverton, OR
- City of Boca Raton, FL
- City of Boston, MA
- City of Broken Arrow, OK
- City of Chelsea, MA
- City of Dallas, TX
- City of Detroit, MI
- City of Farmers Branch, TX
- City of Frisco, TX
- City of Grand Prairie, TX
- City of Hillsboro, OR
- City of Katy, TX
- City of La Vista, NE
- City of Lawrence, KS
- City of McKinney, TX
- City of Philadelphia, PA
- City of Plano, TX
- City of Puyallup, WA
- City of Rockville, MD
- City of Weatherford, TX
- Town of Mount Pleasant, SC
- Town of Wells, ME
- Travis County, TX
- Village of Schaumburg, IL

Professional & Civic Affiliations

Member, American Planning Association (APA)
 Member, Northern New England Chapter (APANNE)
 Project Management Institute (PMI)

Designations

Certified Planner, American Institute of Certified Planners (AICP)
 Prosci® Certified Change Practitioner

**PRACTICE FOCUS**

Software Selection and Implementation
 Business Process Improvement
 Needs Assessment
 Operational Review
 Benchmarking Analysis

INDUSTRY FOCUS

Local Governments
 Asset Management
 Business Licensing
 Code Enforcement
 Community Development
 Electronic Plan Review
 Enterprise Resource Planning
 Land Management
 Permitting and Inspections
 Project Management
 Utility Billing
 Work Orders

EDUCATION

Masters in Policy, Planning and Management (MPPM),
 University of Southern Maine

Bachelor of Arts, Political Science and Sports Management,
 University of Southern Maine

GREGORY MERIDIEN, CPA**MANAGER ► ASSURANCE SERVICES**

813.397.4815 x38023 ► gregory.meridien@marcumllp.com

Gregory Meridien is a manager in the Firm's Assurance Division. He has approximately 7 years of experience providing accounting and auditing services for local governments, nonprofit organizations, and private businesses in a variety of industries, including construction and manufacturers.

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

As the audit manager, Mr. Meridien shares in the responsibility 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's personnel, coordinate ongoing work, and advise management on the status of the engagement. As the manager, Mr. Meridien will also report to the audit partner.

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

Partial Listing of Clients:

- City of Boca Raton
- City of Coconut Creek
- City of Deerfield Beach
- City of Homestead
- City of Pompano Beach
- Florida Keys Aqueduct Authority
- Miami-Dade Water & Sewer Department
- Town of Bay Harbor Islands
- Town of Palm Beach
- Village of Key Biscayne
- Village of Tequesta

CPE Hours (three years)

Government	60
Other (Accounting, Auditing, Technical and Behavioral)	<u>69</u>
Total	<u>129</u>

**PRACTICE FOCUS**

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

INDUSTRY FOCUS

Local Governments
Government Pension Plans
Defined Contribution Plans
Nonprofit Organizations
Construction
Manufacturers

EDUCATION

Bachelor's Degree,
Accounting,
Florida Atlantic University

SOPHIA TAYLOR, CPFO**SUPERVISOR** ► **ASSURANCE SERVICES**

813.397.4815 x37312 ► sophia.taylor@marcumllp.com

Sophia Taylor is a supervisor in the firm's Assurance Services division as well as a member of the firm's Government Consulting Group. She has approximately 20 years of experience in the audit and accounting profession providing accounting services within local government organizations. Her services include Financial Statements preparation, accounting for investments, debt, pensions, and GASB Implementations.

Ms. Taylor leverages her work as a former Finance Director for more than 15 years at two large Florida municipalities to help clients meet their operational goals. She is involved in all phases of the audit from planning and risk assessment to preparation and review of the financial statements. She stays up to date on the latest accounting pronouncements. Ms. Taylor is extremely client focused and able to assist clients in getting the results they expect in the most efficient way possible.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)

Florida Institute of Certified Public Accountants (FICPA)

National Association of Professional Employer Organizations (NAPEO)

Partial Listing of Clients:

- City of Deerfield Beach
- City of Delray Beach
- City of West Palm Beach
- Town of Jupiter

CPE Hours (three years)

Government	61
Other (Accounting, Auditing, Technical and Behavioral)	24
Total	85

**PRACTICE FOCUS**

Financial Statement Audits
Investment Accounting
GASB Implementations

INDUSTRY FOCUS

Local Governments
Employee Benefit Plans

EDUCATION

Bachelor of Arts, Accounting,
Florida Atlantic University

JASON RELYEA**SENIOR ► ASSURANCE SERVICES**813.397.4815 x39644 ► jason.relyea@marcumllp.com

Jason Relyea is a Senior in the Firm's Assurance Division. He has approximately 5 years of experience in the accounting profession providing accounting, and auditing, for local government and nonprofit organizations.

Some of the clients Jason has assisted in providing auditing services to include the School district of Palm Beach County, School District of Broward County, Palm Beach County BOCC, Broward County BOCC, Martin County BOCC, Canaveral Port Authority along with over a dozen cities throughout the Tri-County area.

Mr. Relyea has significant experience 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. Relyea 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.

Partial Listing of Clients:

- Broward County Board of County Commissioners
- City of Delray Beach
- City of Palm Beach Gardens
- Martin County Board of County Commissioners
- Palm Beach County Board of County Commissioners
- Port Canaveral Authority
- School District of Broward County
- School District of Palm Beach County
- Town of Bay Harbor Islands
- Village of Key Biscayne

CPE Hours (three years)

Government	44
Other (Accounting, Auditing, Technical and Behavioral)	<u>51</u>
Total	<u>95</u>

**PRACTICE FOCUS**

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

INDUSTRY FOCUS

Local Governments
Governmental Pension Plans
Nonprofit Organizations
Special Districts

EDUCATION

Masters of Accounting,
St. Thomas University

STAFF DEVELOPMENT

Having the best-qualified professionals requires a continuous investment in training and resources that improve and maintain competencies. As the guidelines and compliance requirements of our industry change frequently, we are proactive in keeping up with the changes in the profession and providing the necessary training for our staff. Technical training for all of our staff covers accounting, auditing, federal regulations, tax, employee benefits and computer systems. In addition to the standard technical training required to maintain our certifications, we include training on mentoring, interviewing, time management, coaching and more.

Our training initiatives help our professionals maintain the highest level of technical and business competencies that our clients have come to expect. Our team encourages and requires continuing education and training at all levels, and this steadfast commitment to our own personal and professional growth benefits our clients and us.

Every year, Marcum provides a minimum of 40 hours of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in government accounting, auditing and financial reporting, including Yellow book, single audit, IT audits and information systems and other accounting and auditing issues. In addition to the in-house training, our partners and professional staff attend various outside seminars/conferences.

Marcum affirms all members of the audit team meet or exceed the CPE requirements mandated by professional auditing standards (including *Government Auditing Standards*) and all CPAs assigned meet or exceed the CPE and ethics training mandated by the Florida State Board Accountancy (including Florida Statutes, Chapter 11.45, information technology training).

RESOURCES FOR OUR GOVERNMENT CLIENTS

Marcum is also committed to providing professional development programs to the entire South Florida community involved in the government sector. **For the past 26 years, Marcum has presented an annual Government Symposium, 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 alike, to attend this technical (CPE) Symposium at no cost. During 2021, our 27th Annual Government Symposium was hosted virtually, with the goal of returning to in person in 2022. Additionally, Marcum provides more than 80 virtual courses that can be attended live or at a later date. All Marcum clients have access to this database at no cost.



LICENSE 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 the AICPA and their respective state society of CPAs. The Firm is properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy.

All key team 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 government accounting and has attended an Ethics course for CPAs in Florida. **All applicable licenses are provided in Appendix B.**

TAB 3: QUALIFICATIONS OF FIRM



MARCUM LLP is a national accounting and advisory services firm dedicated to helping clients like the City achieve their goals. Since 1951, clients have chosen Marcum for our deep expertise and insightful guidance in helping them forge pathways to success, whatever challenges they're facing.

Marcum offers a complete spectrum of tax, assurance and advisory services, as well as an extensive portfolio of industry-focused practices with specialized expertise for the public sector including local government entities. As part of the Marcum Group, the Firm also provides a full complement of technology, wealth management, executive search and staffing, and strategic marketing services.

Headquartered in New York City, Marcum has 36 offices in major business markets across the U.S. and select international locations.

CLIENT-DRIVEN

Understanding the governmental sector and helping clients identify their needs and meet their challenges, and uncovering opportunities that propel them towards success is Marcum's mission. Our own success is based on our commitment to building meaningful, trusted relationships with our clients, creating positive service experiences, and delivering unexpected value wherever and whenever we can, while maintaining our professional independence and objectivity.

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

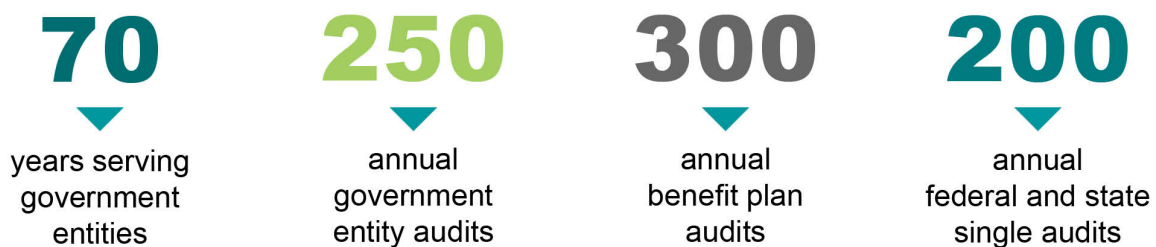
COMMITMENT TO EXCELLENCE

From the way we service clients to the training and development of our professionals, Marcum is committed to excellence in every aspect of our operation. Our focus on client success compels us to look beyond the numbers to see the opportunities, challenges, and solutions in every engagement. Innovation, proactivity, teamwork, and open communication are the hallmarks of our approach.

STRENGTH IN SERVING THE PUBLIC SECTOR

GOVERNMENT SERVICES

For over 70 years, Marcum has successfully provided professional auditing, accounting, financial reporting and management advisory/consulting services to a broad spectrum of government entities, including preparing government financial statements and performing Federal and Florida Single Audits. Annually we perform more than 250 government entity audits, 300 employee benefit plan audits, and 200 Single Audit engagements.



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

In addition, the partner on the proposed engagement team has been instrumental in assisting clients with the implementation of new pronouncements. Most recently, to note significant GASB pronouncements, the team assisted our clients with the implementation of GASB Statement No. 88, *Certain Disclosure Related to Debt, including Direct Borrowings and Direct Placements* and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*.



SINGLE AUDITS

We have conducted hundreds of federal, state, and local Single Audits and are knowledgeable of all requirements under OMB Uniform Guidance and the State of Florida Single Audit Act

To stay on top of changing audit requirements, our firm participates in various AICPA trainings and our team receives annual single audit training that involves all aspects of a single audit, including internal controls, compliance, financial reporting, the Data Collection Form, Yellow Book and audit effectiveness. A significant portion of this training also includes discussion about single audit quality and current topics discussed in the AICPA Audit Guides and Audit Risk Alerts.

We leverage our training and experiences across the Firm to benefit our clients through improved audit methodology and work programs. Furthermore, we proactively ensure all of our affected clients understand the impact of any new regulations on their organization.

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

With this experience, we are able to provide a robust amount of knowledge as it relates to the City and your engagement team has the necessary expertise to assist you with Federal and Florida single audits.

IT RISK AND ASSURANCE

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.

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.

ROBOTIC PROCESS AUTOMATION

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

Marcum's team of consulting and technology experts offer clients Robotic Process Automation "Bot" Services. These services have the capability to change the way our clients are conducting business by automating and in many cases eliminating manual process that employees would be otherwise spending hours to complete. Utilizing Digital Workers can replace many tedious functions and tasks that are time consuming and often prone to human error, including data entry, periodic reporting and accounts payable invoicing. They can also be used to generate and distribute reports, process inbound leads, and retrieve data from the web. Currently Marcum has used Bots to help local governments address ADA compliance, as well as other repetitive functions. **Marcum affirms its ability to create an Annual Financial Report (AFR) which complies with the provisions of the ADA.**



INTERCONNECTED SERVICES

Our group provides interconnected professional services to help government entities achieve their operational, strategic and compliance goals. Our service offerings grew from government entities seeking our advice beyond audit and compliance and our drive to **do more** for these organizations like the City.

By providing a vast array of expertise and service lines to support our clients operations, our capacity and passion to serve and strengthen every aspect of our clients' operations remains unparalleled.



OUR GOVERNMENT SERVICES GROUP

Marcum LLP is one of the largest independent public accounting and advisory services firms in the nation. **A national firm** with 36 offices throughout the U.S., Grand Cayman and internationally, Marcum is **ranked as a Top 15** firm in the United States of America.

The Florida Region of Marcum includes offices in Tampa, West Palm Beach, Fort Lauderdale, Miami, and Coral Gables. We have a complete government service team of 46 locally based individuals and more than 2,500 associates nationwide. The size of our Florida team is as follows:

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



SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

The following represents several engagements similar to the engagement described in the RFP performed in the last five (5) years by Moises D. Ariza, the designated audit partner.

1. City of Hollywood and CRA

2600 Hollywood Boulevard, Hollywood, FL 33020

David Keller, Finance Director,

DKeller@hollywoodfl.gov

954-921-3551

Services: Financial Audit, Single Audit, Pension Audit, CRA

Term: September 30, 2016 to Current

Total Hours: 1,890

Audit Contract Fee: \$250,000 per year

2. City of Boca Raton and Boca Raton CRA

201 West Palmetto Park Road, Boca Raton, FL 33432

Linda Davidson, Director of Finance,

ldavidso@ci.boca-raton.fl.us

561-393-7729

Services: Financial Audit, Single Audit, Pension Audits

Term: September 30, 2009 to Current

Total Hours: 1,300

Audit Contract Fee: \$191,000 per year

3. City of Homestead and CRA

100 Civic Court, Homestead, FL 33030

Carlos Perez, Finance Director,

cperez@cityofhomestead.com

305-224-4543

Services: Financial Audit, Single Audit, GOB Audit, The Children's Trust Audit

Term: September 30, 2009 to Current

Total Hours: 1,300

Audit Contract Fee: \$133,960 per year

4. City of Deerfield Beach and CRA

150 NE 2nd Avenue, Deerfield Beach, FL 33441

Stephanie Tinsley, Finance Director,

stinsley@deerfield-beach.com

954-420-5571

Services: Financial Audit, Single Audit, Pension Audit

Term: September 30, 2015 to Current

Total Hours: 1,000

Audit Contract Fee: \$132,500 per year

5. Miami-Dade Water & Sewer Department (Miami-Dade County)

3071 SW 38th Ave, Room 440-10, Miami, FL 33146

Josephine Barrios, Controller,

josephine.barrios@miamidade.gov

786-552-8935

Services: Financial Audit and Single Audit

Term: September 30, 2007 to Current

Total Hours: 1,200

Audit Contract Fee: \$175,000 per year

QUALITY CONTROL AND PEER REVIEW

The quality of our professional practice is of utmost importance to the Firm, our clients, and to the users of our reports. As such, we maintain a quality control program that ensures our internal policies are met and professional standards are exceeded on all of our engagements. To ensure that the Firm's performance is in conformity with our stated standards and those issued by the American Institute of Certified Public Accountants (AICPA), our quality control system encompasses the following:

- ▶ **Professional Development.** Marcum provides a minimum of 40 hours (five days) of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in accounting, auditing, financial reporting, and internal controls. In addition to the in-house training, our partners and professional staff attend various outside seminars.
- ▶ **Internal Inspections.** Annually the Firm selects a random sample of accounting, auditing, advisory and tax engagements and performs a review to ensure compliance with firm policies and professional standards.
- ▶ **Centralized Financial Statement Review Process.** The quality control department performs a review of our audit binders and financial statements prior to the release of the finished product. Their involvement includes participation in engagement planning to approve the audit approach, review of high risk and complex areas throughout fieldwork and a review of the financial statements and related information. Their involvement in the planning and fieldwork stages helps eliminate any last minute surprises and assures the high level of quality we demand from our professionals is maintained.
- ▶ **PCAOB Inspections.** Marcum is registered with the Public Company Accounting Oversight Board (PCAOB) and is required to undergo annual inspections due to our large SEC practice. The PCAOB inspects our work on public company filings. And the inspection is even more rigorous than the peer review process. The PCAOB reports are publicly available.
- ▶ **Peer Review.** The Firm participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. The Firm has consistently received clean opinions (rating of "Pass") on the quality of the Firm's audit practice. This is the highest level of achievement and recognition in the peer review program. **Please refer to Appendix A for a copy of our latest peer review report which includes our government engagements.**

DESK REVIEWS & DISCIPLINARY ACTION

There are no actions as a result of any federal or state desk reviews or field reviews to Marcum or its employees in the past three (3) years. There have not been any terminations, suspensions, censures, reprimands, probations, or similar actions against any member of Marcum LLP by the Florida State Board of Accountancy or any State agency in the past three (3) years.

ACTIVE PARTICIPATION ON BOARDS AND COMMITTEES

The partners, directors, and managers of the Firm are actively involved in recognized standard-setting organizations at the national, state and local level. These organizations include the Florida Government Finance Officers Association (FGFOA), Florida Association of Special Districts (FASD), and the Florida League of Cities (FLC).

Marcum is also a member of the AICPA Employee Benefit Plan Audit Quality Center (EBPAQC) and the AICPA's Governmental Audit Quality Center (GAQC). Our involvement in these organizations further demonstrates our commitment to the public sector and helps keep us on top of issues affecting government entities.



GFOA CERTIFICATE OF ACHIEVEMENT PROGRAM

Marcum assists clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. This program is recognized as the highest award in government financial reporting. The Certificate of Achievement has been awarded on all of the financial statements for participating clients, including first time submissions. Several members of the Marcum team are special reviewers for the GFOA Certificate of Achievement Program, including Branden A. Lopez who has been a special reviewer for the Certificate Program since 2018 and Moises D. Ariza who has been a Certificate Program reviewer since 2014.



Marcum serves more than 250 government clients at a national level and 40 government clients in Florida. One hundred (100) percent of our clients that apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting have received the certificate during our tenure as auditors.

TAB 4: PRICING PROPOSAL

Audit Consulting and Internal Audit Consulting Services:

TEAM MEMBER	DISCOUNTED HOURLY RATE
Partner	\$325
IT Director	\$300
Audit Director	\$250
Senior Managers	\$225
IT Manager	\$200
Manager	\$190
IT Supervisor	\$175
Supervisor	\$165
IT Audit Senior	\$155
Senior	\$120
Staff	\$95

Forensics Services:

TEAM MEMBER	DISCOUNTED HOURLY RATE
Partner	\$460
Directors	\$370
Senior Managers	\$340
Manager	\$240
Supervisor	\$165
Senior	\$150
Staff	\$110

TAB 5: REQUIRED FORMS

All required forms are provided in **Appendix C** of the proposal.



APPENDIX A

PEER REVIEW REPORT

Report on the Firm's System of Quality Control

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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



Opinion

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

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

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
October 16, 2020



APPENDIX B **LICENSES**

Licensee Information

Name:	MARCUM LLP (Primary Name)
Main Address:	730 THIRD AVE. 11TH FL. LEGAL DEPT NEW YORK New York 10017
License Location:	7384 HAVILAND CIRCLE BOYNTON BEACH FL 33437
County:	PALM BEACH

License Information

License Type:	FIRM
Rank:	CPA Firms
License Number:	AD63249
Status:	Current
Licensure Date:	02/14/2003
Expires:	12/31/2023

Special Qualifications

Special Qualifications	Qualification Effective
Corporation	07/30/2009

Alternate Names

--

[View Related License Information](#)[View License Complaint](#)

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

SECRETARY OF STATE



FLORIDA DEPARTMENT OF STATE
DIVISION OF CORPORATIONS

REGISTRATION # LLP090003311

1. Name and Mailing Address

MARCUM LLP

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

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

3. Principal Place of Business Address

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

5. Federal Employee Identification Number

11-1986323

Applied For

Not Applicable

7. Name and Address of Registered Agent

CORPORATION SERVICE COMPANY
1201 HAYS STREET
TALLAHASSEE, FL 32301

FILED

2021 JAN -4 PM 2:22

LLP #

19,20 + 21

LLP2100000071-4

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

CR2E029 (2/10)

2. New Mailing Address, if Applicable:

Suite, Apt #, etc.

City

State

Zip Code

4. New Principal Office Address, if Applicable:

Suite, Apt #, etc.

City

State

Zip Code

6. Certificate of Status Desired:

☐ \$8.75 Additional Fee Required

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

Name

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

FL

City

Zip Code

9. New Registered Agent's Signature, If Changed

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

B McKNIGHT

JAN 04 2021

SIGNATURE: _____

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

Date

10. General Partner's Signature (REQUIRED)

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

SIGNATURE: _____

SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING PARTNER.

Date

Daytime Phone #

E-mail Address: _____

RONALD STORCH
RONALD.STORCH@MARCUMLLP.COM

(To be used for future annual report notifications)



Ron DeSantis, Governor

Julie I. Brown, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

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

ARIZA, MOISES DAVID

LICENSE NUMBER: AC45440

EXPIRATION DATE: DECEMBER 31, 2023

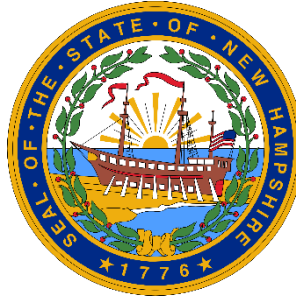
Always verify licenses online at MyFloridaLicense.com



Do not alter this document in any form.

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

State of New Hampshire



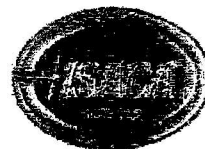
Board of Accountancy

Authorized as
Certified Public Accountant

Issued To
BRANDEN ASIS LOPEZ

License Number: 07863
Current

Issue Date: 05/08/2015
Expiration Date: 06/30/2024



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

Bernie B. B. 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
Deputy Director General
Director MASHAV
Ministry of Foreign Affairs

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

Boaz Dolev
Director e-gov Department
Ministry of Finance

CPAVerify Individual Report Results

NAME: **ROBERT DAVIS BURTON**
 STATE OF LICENSE: **FL**
 LAST UPDATED: **2022-02-17**

	Business	Mail
Address:	BURTON, ROBERT DAVIS FORT LAUDERDALE, FL, US	FORT LAUDERDALE, FL, US
License/Permit/Certificate Number:	AC0028145	
Registration Number:		
License/Permit/Certificate Status:	CURRENT, ACTIVE	
License/Certificate Status Details:	Holds a valid license to practice public accounting.	
License Type:	CERTIFIED PUBLIC ACCOUNTANT	
License Type Details:	Shall be deemed and construed to mean a person, who holds an active, inactive, delinquent, or temporary license issued under Chapter 473, F.S., or who is practicing public accounting in this state pursuant to the practice privilege granted in Section 473.3141, F.S.	
Basis for License:		
Issue Date:	1995-09-01	
Expiration Date:	2022-12-31	
Enforcement, Non-Compliance or Disciplinary Actions:	None Reported To This Site By The Board	
Other Information:		

Contact the Board for official verification of information.

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

Details of Enforcement, Non-Compliance or Disciplinary Actions:

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

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

Licensee Information

Name:	MERIDIEN, GREGORY PAUL (Primary Name)
Main Address:	3207 PORT ROYALE DR S APT C FORT LAUDERDALE Florida 33308
County:	BROWARD

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC53675
Status:	Current,Active
Licensure Date:	01/03/2019
Expires:	12/31/2023

Special Qualifications	Qualification Effective
------------------------	-------------------------

--

Alternate Names

--



APPENDIX C

REQUIRED FORMS

BID COVER (Non CCNA)

City of
Gainesville

Procurement Division
(352) 334-5021(main)

Issue Date: 1/13/22

REQUEST FOR QUALIFICATIONS: #CAUD-220035-MS
Internal Audit Professional Consulting Services

PRE-PROPOSAL MEETING: ☒ Non-Mandatory ☐ Mandatory ☐ N/A ☐ Includes Site Visit
DATE: January 26, 2022 **TIME:** 9:00 AM
LOCATION: Zoom information below

QUESTION SUBMITTAL DUE DATE: February 3, 2022 @ 3:00 PM

All meetings and submittal deadlines are Eastern Time (ET).

DUE DATE FOR UPLOADING PROPOSAL: February 14, 2022 @ 3:00PM

SUMMARY OF SCOPE OF WORK: The City of Gainesville is requesting the submission of Request for Qualifications (RFQs) from several experienced, well qualified and independent Internal Audit Consulting Firms to perform internal audit consulting services on an as-needed basis. The Firms selected will be expected to provide professional consulting services at the staff, senior and/or manager level, as needed based on the City's internal resource and subject matter expertise needed for the engagement.

For questions relating to this solicitation, contact: Melanie Sowers or Diane Holder
sowersma@cityofgainesville.org or holderds@cityofgainesville.org

Bidder is not in arrears to City upon any debt, fee, tax or contract: ☒ Bidder is NOT in arrears ☐ Bidder IS in arrears
Bidder is not a defaulter, as surety or otherwise, upon any obligation to City: ☒ Bidder is NOT in default ☐ Bidder IS in default

Bidders who receive this bid from sources other than City of Gainesville Procurement Division or DemandStar.com MUST contact the Procurement Division prior to the due date to ensure any addenda are received in order to submit a responsible and responsive offer. Uploading an incomplete document may deem the offer non-responsive, causing rejection.

ADDENDA ACKNOWLEDGMENT: Prior to submitting my offer, I have verified that all addenda issued to date are considered as part of my offer: Addenda received (list all) # 1, 2, and 3

Legal Name of Bidder: Marcum LLP

DBA: _____

Authorized Representative Name/Title: Moises D. Ariza

E-mail Address: Moises.Ariza@MarcumLLP.com FEIN: 11-1986323

Street Address: 201 East Kennedy Boulevard, Suite 1500, Tampa, FL 33602

Mailing Address (if different): _____

Telephone: (813) 397-4800 (ext. 39612) Fax: (813) 397-4801

By signing this form, I acknowledge I have read and understand, and my business complies with all General Conditions and requirements set forth herein; and,

☒ Proposal is in full compliance with the Specifications.

☐ Proposal is in full compliance with the Specifications except as specifically stated and attached hereto.

SIGNATURE OF AUTHORIZED REPRESENTATIVE: 

SIGNER'S PRINTED NAME: Moises D. Ariza **DATE:** February 21, 2022

This page must be completed and uploaded to DemandStar.com with your Submittal.

DRUG-FREE WORKPLACE FORM

The undersigned bidder in accordance with Florida Statute 287.087 hereby certifies that

Marcum LLP
(Name of Proposer)

does:

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 the 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 employees 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 this section.

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


Bidder's Signature

February 21, 2022

Date

In the event of a tie bid, bidders with a Drug Free Workplace Program will be given preference. To be considered for the preference, this document must be completed and uploaded to DemandStar.com with your Submittal.

BIDDER VERIFICATION FORM

LOCAL PREFERENCE (Check one)

Local Preference requested: ☐ YES ☒ NO

A copy of the following documents must be included in your submission if you are requesting Local Preference:

- Business Tax Receipt
- Zoning Compliance Permit

QUALIFIED SMALL BUSINESS AND/OR SERVICE DISABLED VETERAN BUSINESS STATUS (Check one)

Is your business qualified, in accordance with the City of Gainesville's Small Business Procurement Program, as a local Small Business? ☐ YES ☒ NO

Is your business qualified, in accordance with the City of Gainesville's Small Business Procurement Program, as a local Service-Disabled Veteran Business? ☐ YES ☒ NO

REGISTERED TO DO BUSINESS IN THE STATE OF FLORIDA

Is Bidder registered with Florida Department of State's, Division of Corporations, to do business in the State of Florida?

☒ YES ☐ NO (refer to Part 1, 1.6, last paragraph)

If the answer is "YES", provide a copy of SunBiz registration or SunBiz Document Number (# LLP090003311)

If the answer is "NO", please state reason why: _____

DIVERSITY AND INCLUSION (Applies to solicitations above \$50,000)

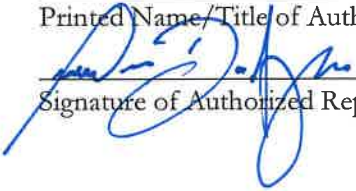
Does your company have a policy on diversity and inclusion? YES ☒ NO

If yes, please attach a copy of the policy to your submittal.

Note: Possessing a diversity and inclusion policy will have no effect on the City's consideration of your submittal, but is simply being requested for information gathering purposes.

Marcum LLP
Bidder's Name

Moises D. Ariza
Printed Name/Title of Authorized Representative


Signature of Authorized Representative

\ February 21, 2022
Date

REFERENCE FORM

Name of Bidder: Marcum LLP

Provide information for three references of similar scope performed within the past 5 years.

#1 Year(s) services provided (i.e. 1/2017 to 12/2021): September 30, 2016 to current

Company Name: City of Hollywood, FL
Address: 2600 Hollywood Blvd.,
City, State Zip: Hollywood, FL 33020
Contact Name: David Keller, Finance Director
Phone Number: 954.921.3551 Fax Number: _____
Email Address (if available): DKeller@hollywoodfl.org

#2 Year(s) services provided (i.e. 1/2017 to 12/2021): September 30, 2009 to current

Company Name: City of Boca Raton, FL
Address: 201 West Palmetto Park Road
City, State Zip: Boca Raton, FL 33432
Contact Name: Linda Davidson, Director of Finance
Phone Number: 561.393.7729 Fax Number: _____
Email Address (if available): L.davidson@ci.boca-raton.fl.us

#3 Year(s) services provided (i.e. 1/2017 to 12/2021): September 30, 2009 to current

Company Name: City of Homestead, FL
Address: 100 Civic Court
City, State Zip: Homestead, FL 33030
Contact Name: Carlos Perez
Phone Number: 305.224.4543 Fax Number: _____
Email Address (if available): cperez@cityofhomestead.com

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Marcum LLP	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input checked="" type="checkbox"/> Other (see instructions) ► LLP	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions. One SE Third Avenue, Suite 1100	Requester's name and address (optional)
6 City, state, and ZIP code Miami, FL 33131	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-					
or								
Employer identification number								
1	1	-	1	9	8	6	3	2
								3

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ► 	Date ► 1-21-2022
-----------	--	-------------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-DIV (dividends, including those from stocks or mutual funds)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.



ADDENDUM NO. 1

Date: February 3, 2022

Bid Date: February 14, 2022
at 3:00 P.M. (Local Time)

Bid Name: Internal Audit Professional Consulting Services

Bid No.: CAUD-220035-MS

NOTE: This Addendum has been issued only to the holders of record of the specifications and to the attendees of the pre-bid conference held on January 26, 2022.

The original Specifications remain in full force and effect except as revised by the following changes which shall take precedence over anything to the contrary:

1. Any questions shall be submitted in writing to the City of Gainesville Purchasing Division by 3:00 p.m. (local time), ~~February 3, 2022~~. The questions deadline has been extended to February 8, 2022 at 3:00 PM. Questions may be submitted as follows:
Email: sowersma@cityofgainesville.org
or
Faxed (352) 334-3163
Attention: Melanie Sowers
2. Please find attached:
 - a) Copy of the black-out period information (Financial Procedures Manual Section 41-423 Prohibition of lobbying in procurement matters) distributed during mandatory pre-bid meeting.
3. Melanie Sowers, Purchasing Division, discussed bid requirements.
 - a. Bids are to be received by the Purchasing office submitted via Demandstar no later than 3:00 p.m. on February 14, 2022. Any bids received after 3:00 p.m. on that date will not be accepted. Bids will only be received electronically through Demandstar.
 - b. Send questions in writing to Melanie Sowers/Diane Holder via email.
 - i. All communication through Melanie/Diane only. Do not communicate with other City staff.
 - c. Discussed bid due date, time and delivery through Demandstar.
 - i. Sign, date and return all Addenda.

- d. Pay close attention to language in bid document regarding living wage, must or shall language.

4. City Auditor Virginia Bigbie discussed the scope details: We are looking for a pool of qualified vendors who can provide any number of internal audit services and we would keep your solicitations on file and make sure we have a contract with you so we can easily implement these services, as needed. We are short staffed, and we perform internal audits, operational audits, financial audits, compliance audits, construction audits, Information Technology auditing and cybersecurity. We often need subject matter expertise. In addition, we have a more complex utility than other municipal utilities as we generate and supply our own electricity so we have about 2,400 employees with a resident base of about 141,000 people in the city.

We periodically need support for investigations; there is some amount of research needed. We don't have many forensic tools given our limited budget so if we need special forensic analysis we would reach out to you if you have that expertise in your shop.

It would be helpful if any firms have expertise in working with utility operations as I'm sure you are aware of external threats on water facilities and other utilities. We are also interested in firms having expertise in investigating occupational fraud. Emails are public record so we typically set up a shared folder for confidential information sharing. Award of contract does not guarantee request for actual services; work will be assigned on an as-needed basis.

5. Below are the questions/answers as discussed in the meeting.

1. Question: Do you have an idea of the volume you will issue?
Answer: Not high volume; per project it could be 40 hours per project to 300-400 hours if there is a heavy lift on a project. There could be more than 1 project per year.
2. Question: Do you have a target number of vendors in the pool?
Answer: We are looking for a number of qualified vendors with a various areas of expertise.
3. Question: Would you direct specific purchase orders or contracts to specific vendors or will it have to be competed again?
Answer: No, it would not be competed again. We would contact you individually and agree to a statement of work. The statement of work is non-binding but it helps us to agree on what the scope is as to how you will assist for the engagement and in limited cases you may run the entire engagement. Often we just need a senior or manager to assist on an engagement depending on where we need the assistance. The statement of work would help clarify that, estimate the number of hours needed, and we would agree on the rate.
4. Question: In most cases, this would be to provide staffing resources rather than owning an entire engagement?

Answer: Yes, in most cases. An exception might be a construction contract audit that we don't do very often. It may be more efficient to let the vendor do the whole engagement.

5. Question: Do you use automated tools to document your audit process?

Answer: We use Teammate and other analytic tools. We follow the IIA Standards, GAGAS, along with other professional standards framework. They will participate in developing the RCM's, testing program, and field work. Administration, Planning, Field Work, Reporting and Wrap-up sections, and make sure we cover all the expectations for federal requirements within those work papers. Usually we have a vendor participate in planning discussions and walk-throughs. We will be responsible for work paper review.

6. Can we include some rates based on technical expertise verses blended rates?

Answer: Pricing by position would be better as different levels of staff would be needed for different types of tasks. We find most often we rely on senior or management levels. We ask for rates but we will not lock in the rates until specific projects are assigned. Pricing will not be an evaluating factor.

Questions received since the pre-bid meeting:

7. Question: How large (# of personnel) is the current internal audit department of the City?

Answer: Including the City Auditor, 7; with two of those 7 being vacant at the moment.

8. Question: Section 3.1 Fee Structure states the City is requesting a "blended fee structure". Could you please clarify "blended"? The hourly cost of audit personnel differs based on level of experience (e.g. staff, senior, manager) and specialty (e.g. cyber security specialist, forensic auditor, etc.).

Answer: See above clarification within question #6

9. Question: Section 4.1 states each team should have "project team of engineers and surveyors". Is this correct? Are engineers and surveyors a requirement for this RFQ?

Answer: Section 4.1 of the RFQ is now replaced in its entirety:

4.1 STATEMENT OF QUALIFICATIONS FORMAT

- Project Understanding and Approach: Describe your understanding of the objectives and scope of the requested services and your general approach to such. Include a general time frame for being able to respond to City requests for specific project proposals.
- Proposed Project Staff: Identify the key personnel who will be directly assigned to this project. State the qualifications and related experience of each member of the proposed project team. Provide a resume for each team member for the project.
- Qualifications of Firm: Provide pertinent information about the firm and related experience with similar projects. In addition, the firm should identify its total number of technical and professional personnel by discipline and training and further describe the total workload during the project period. Indicate what resources (professional and technical time) the firm would have available to allocate to the project.

ACKNOWLEDGMENT: Each Proposer shall acknowledge receipt of this Addendum No. 1 by his or her signature below, **and a copy of this Addendum to be returned with proposal.**

CERTIFICATION BY PROPOSER

The undersigned acknowledges receipt of this Addendum No. 1 and the Proposal submitted is in accordance with information, instructions, and stipulations set forth herein.

PROPOSER: Marcum LLP

BY: Moises D. Ariza 

DATE: February 21, 2022

CITY OF _____ GAINESVILLE

FINANCIAL SERVICES PROCEDURES MANUAL

41-424 Prohibition of lobbying in procurement matters

Except as expressly set forth in Resolution 060732, Section 10, during the black-out period as defined herein no person may lobby, on behalf of a competing party in a particular procurement process, City Officials or employees except the purchasing division, the purchasing designated staff contact. Violation of this provision shall result in disqualification of the party on whose behalf the lobbying occurred.

Black out period means the period between the issue date which allows for immediate submittals to the City of Gainesville Purchasing Department for an invitation for bid or the request for proposal, or qualifications, or information, or the invitation to negotiate, as applicable, and the time the City Officials and Employee awards the contract.

Lobbying means when any natural person for compensation, seeks to influence the governmental decision making, to encourage the passage, defeat, or modification of any proposal, recommendation or decision by City Officials and Employees, except as authorized by procurement documents.



ADDENDUM NO. 2

Date: February 4, 2022

Bid Date: February 14, 2022
at 3:00 P.M. (Local Time)

Bid Name: Internal Audit Professional Consulting Services

Bid No.: CAUD-220035-MS

NOTE: This Addendum has been issued only to the holders of record of the specifications and to the attendees of the pre-bid conference held on January 26, 2022.

The original Specifications remain in full force and effect except as revised by the following changes which shall take precedence over anything to the contrary:

1. Any questions shall be submitted in writing to the City of Gainesville Purchasing Division by 3:00 p.m. (local time), ~~February 3, 2022~~. The questions deadline has been extended to February 8, 2022 at 3:00 PM. Questions may be submitted as follows:
Email: sowersma@cityofgainesville.org
or
Faxed (352) 334-3163
Attention: Melanie Sowers
2. Please find attached:
 - a) Copy of the black-out period information (Financial Procedures Manual Section 41-423 Prohibition of lobbying in procurement matters) distributed during mandatory pre-bid meeting.
3. Questions received since the pre-bid meeting:
4. Question: Which are the incumbent firms for the requested services, if any?
Answer: None
5. Question: What is the City's annual budget for the requested services?
Answer: \$20,000 + salary savings for budgeted but vacant FTEs.
6. Question: Must contractors include all three categories (Audit Consulting, Forensic/Investigative Consulting, and Internal Audit Services) of requested services in proposals, or may one or two categories be proposed?
Answer: The Contractor may specialize in one or more categories.

7. Question: What safeguards will the City Auditor have in place regarding the safeguarding of personally identifiable information? For example, will contractors be expected to access City Auditor network databases directly (e.g., using Teammate or accessing shared drives.) or will the City accept safeguards proposed by contractors such as using secure encryption software applications to exchange information during projects?
- Answer: The City has its own security measures in place and will provide instructions as appropriate. The Contractor will not need specialized software.
8. Question: Under which professional standards must contractors perform Audit Consulting services (e.g., IIA Standards, GAS, AICPA Standards for Consultancy) or will this vary by Task Assignment?
- Answer: This will vary by task assignment. The Office follows IIA IPPF, and GAGAS where applicable. IIA IPPF, and ISACA frameworks govern our IT Audits. AICPA and COSO standards and frameworks are levered for attest engagements, financial statements audits and financial reporting internal control reviews.
9. Question: The Qualification of Firm paragraph states, "In addition, the firm should identify its total number of technical and professional personnel by discipline and training and further describe the total workload during the project period. Indicate what resources (professional and technical time) the firm would have available to allocate to the project." If the contract will be awarded to one or more contractors for "as-needed" services, will the City please clarify its expectations for contractors to "describe the workload during the project period" and how to indicate available professional and technical time? Is there a standard project type, example or template to use for this analysis?
- Answer: When a resource is needed, we will contact you with anticipated scope, timing and resource needs to determine if you would have resources available to assist with the engagement. If you do not have available resources, we will try another firm but keep you in the pool for the next project. While we don't have a minimum number of project hours to assign, at this time we have no pool of vendors and our procurement process can be very time consuming so we hope we have vendors who will be fine with participating in our pool.
10. Question: Will the City accept separate hourly rates by position, fixed fees, or alternative fee structures, or will only pricing based on blended rates be acceptable?
- Answer: We will accept pricing by level, staff auditor through manager. Most internal audit resources we expect to need will require senior or manager level experience. We will not pay the partner rates unless there is an unusual circumstance where the Consultant performs our entire project (perhaps requiring specific subject matter expertise) which would likely require your senior / partner review.
11. Question: Must contractors submit pricing separate from main proposals?
- Answer: No.
12. Will contractors be required to use the rates submitted in their response to this proposal for all future Task Assignments, or would the rates be negotiated when developing the statement of work?
- Answer: The rates may be negotiated once the project and objectives are known.
13. Question: On page 7 of the RFQ, is the information listed in 4.1 and 4.2 the specific order the City would like the proposals to appear:
- Project Understanding and Approach
 - Proposed Project Staff
 - Qualifications of Firm
 - Required Documents (information requested in letters a-m)
- Answer: The order of the proposal does not matter.

14. Question: On average, how many audits are performed annually?
Answer: Approximately 12 operational audits annually based on current staffing (4-6 auditors). We added an FTE this year for a total of 7 auditors, including the City Auditor (CAE), but have 2 vacancies. We are getting more management requests, special projects and investigations this year. Our audit reports are located here:
<https://www.cityofgainesville.org/CityAuditor/AuditorsReports/AuditReports.aspx> .
15. Question: What is the breakdown of that plan in terms of financial, operational, construction, IT and compliance audits?
Answer: The audit plan is based on risk. Most audits are operational and first time audits, with integrated IT planning in each engagement. Please see the most recent City Auditor Quarterly Update which tracks the audit plan
(<https://gainesville.legistar.com/LegislationDetail.aspx?ID=5211922&GUID=5B2D2414-FB25-485B-8F73-0C78FB77A196&Options=ID|Text|&Search=210655>).
A few engagements will be added to the audit plan at the March 7, 2022 Audit Committee, and we expect to conduct a more robust biennial enterprise risk assessment late in 2022.
16. Question: Can you provide any key systems that you may have?
Answer: We have two ERP systems and several additional systems to support specialized services. We feel it is a security risk to publicly list our systems.
17. Question: Is your IT environment in-sourced or out-sourced?
Answer: in-sourced
18. Do you require participation from an MBE?
Answer: No.
19. Question: Will you require data analytics capabilities for audits?
Answer: Data analytic skillsets are highly valued in our operational audits. All in-house auditors have access to Arbutus and some staff have experience with Tableau. Data analysis is important for supporting occupational fraud investigations.
20. Question: What is the City's current approach/ plan for in-person work? Is all work performed in connection with the contract expected to be conducted "on site"? Or, is all work expected to be performed remotely? Or, is a mix of on site and remote work deemed acceptable to the organization?
Answer: Hybrid is preferred as it is difficult to conduct quality process understanding walkthroughs remotely. In some cases the in-house audit lead may be able to assign work that will accommodate all remote assistance.
21. Question: Are there any restrictions from using off-shore resources in the support of internal audit services?
Answer: We would need to discuss. In most cases, given strong security, communications, and accessibility, it should not be a problem. We typically would communicate frequently with the assigned staff so 12 hour time difference, for example, would be difficult to manage. We understand most firms are experiencing staffing challenges.
22. Question: Is the IA service provider required to support the external auditor in any capacity?
Answer: IA does not perform work for the external auditors. The current external auditors are Purvis Gray for General Government and the Annual Consolidated Financial Report, and Baker Tilly for the utility financial statements.
Question: Does the external auditor leverage any of the work performed by IA?
Answer: The external auditors review the internal audit plan, audit reports, and audit issues. IA does not perform regular financial reporting internal control testing. The General Government has created an Internal Control function, but their testing is not up and running yet. IA did recently perform an audit of

financial reporting internal controls for the General Government, reported to the Audit Committee on 1/11/2022.

23. Question: Are there any unremediated/ open findings from previous internal audit reports? Are you able to share or at least quantify how many there are?

Answer: Please see #15. Open audit issues are tracked in the City Auditor Quarterly Update, all available online. Our office began a robust follow up program 2 years ago and all new issues must have a management action plan that must be completed in a year or less in most cases. We also encourage auditors to write fewer but more impactful issues in a given engagement. Sometimes the same management teams are impacted by multiple audit engagements and do not have the capacity to remediate a large number of issues in a short period of time. The issues must be risk-based and prioritized.

24. Question: Are there any restrictions on when internal audits can be performed (e.g. not during annual close or external audit, etc.)?

Answer: Not formally but we try to line up our engagements with input from management to ensure mutually acceptable timing where possible.

25. Question: What is the strength of your internal audit program? Are processes well-established, or do you require guidance on key areas, number of audits, etc.?

Answer: IA has a strong program in place that is yellow book and red book compliant. Processes are well established but resources are limited. We could use assistance on enterprise risk assessment processes and resources to help support audits, especially when additional subject matter expertise could improve outcomes in a more efficient manner.

26. Question: In Part 4 – How to Submit a Proposal, does the City expect to see responses to sections 4.1 and 4.2 in that order, or should responses in 4.1 be incorporated into the responses for 4.2?

Answer: The order of the proposal does not matter.

27. Question: Should the signed bid cover be submitted as its own file or should it be incorporated into our proposal? If so, where?

Answer: It should be turned in with the proposal. Placement does not matter.

28. Question: Does your department use an internal audit tool (such as audit board)?

Answer: IA uses TeamMate. We expect to have at least one license available per assignment. We also have a process to document testing in Word and Excel, with review and sign offs that can be loaded to the audit tool when additional licenses may not be available.

29. Question: Can you share your internal audit playbook? We are interested in understanding the engagement protocols from planning through reporting and follow up.

Answer: Planning includes background and process understanding workpapers, fraud risk assessment, equity assessment, integrated audit needs, and other considerations that culminate in a risk and control matrix that determines the highest risks to be in scope for the engagement and related controls to be tested. The Scope Memo is distributed. Auditors send a request list and begin fieldwork. We conduct status updates with management on a weekly basis ensuring any potential findings are immediately brought to their attention. In the final week of fieldwork, the final status update serves as an exit conference and all identified issues are verbally vetted. Draft issues are reviewed internally then provided to management for their final review and to obtain their management action plans. Once issues are finalized, the draft audit report is distributed to management, allowing for comments. The final report is presented to Audit Committee and published for the public. In the case of security issues, parts of the report or audit issues may be redacted for the public posting. The auditor-in-charge then has two weeks to complete admin steps and archive the audit project.


30. Question: Does your department use data analytics during the audit execution?
Answer: IA includes analytic considerations in audit planning, and strives to incorporate analytics where feasible.
31. Question: Is the provider expected to participate during the audit committee meetings?
Answer: Participating in Audit Committee is not a requirement.
32. Question: In reference to section 1.6 Determination of Responsibility of Bidders - "Bidder possess all required licenses". What licenses are required for this work?
Answer: This refers to whether the assigned staff has earned the expected certification for the role- seniors should have CIA or CPA, IT Auditors may have CISA or CISSP, and investigators the CFE as minimum certifications.
33. Question: In reference to section 8.4 Living Wage Requirements – what is "covered" as it relates to these requirements?
Answer: Please see attached link to Living Wage Ordinance: chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/viewer.html?pdfurl=https%3A%2F%2Fwww.cityofgainesville.org%2FPortals%2F0%2Fb%2FDoingBusiness%2FLivingWageOrdinance.pdf&clen=1080329&chunk=true

ACKNOWLEDGMENT: Each Proposer shall acknowledge receipt of this Addendum No. 2 by his or her signature below, **and a copy of this Addendum to be returned with proposal.**

CERTIFICATION BY PROPOSER

The undersigned acknowledges receipt of this Addendum No. 2 and the Proposal submitted is in accordance with information, instructions, and stipulations set forth herein.

PROPOSER: Moises D. Ariza

BY: Moises D. Ariza 

DATE: February 21, 2022

41-424 Prohibition of lobbying in procurement matters

Except as expressly set forth in Resolution 060732, Section 10, during the black-out period as defined herein no person may lobby, on behalf of a competing party in a particular procurement process, City Officials or employees except the purchasing division, the purchasing designated staff contact. Violation of this provision shall result in disqualification of the party on whose behalf the lobbying occurred.

Black out period means the period between the issue date which allows for immediate submittals to the City of Gainesville Purchasing Department for an invitation for bid or the request for proposal, or qualifications, or information, or the invitation to negotiate, as applicable, and the time the City Officials and Employee awards the contract.

Lobbying means when any natural person for compensation, seeks to influence the governmental decision making, to encourage the passage, defeat, or modification of any proposal, recommendation or decision by City Officials and Employees, except as authorized by procurement documents.



ADDENDUM NO. 3

Date: February 9, 2022

Bid Date: ~~February 14, 2022~~
February 21, 2022
at 3:00 P.M. (Local Time)

Bid Name: Internal Audit Professional Consulting Services

Bid No.: CAUD-220035-MS

NOTE: This Addendum has been issued only to the holders of record of the specifications and to the attendees of the pre-bid conference held on January 26, 2022.

The original Specifications remain in full force and effect except as revised by the following changes which shall take precedence over anything to the contrary:

1. Any questions shall be submitted in writing to the City of Gainesville Purchasing Division by 3:00 p.m. (local time), ~~February 3, 2022~~. The questions deadline has been extended to February 8, 2022 at 3:00 PM. Questions may be submitted as follows:
Email: sowersma@cityofgainesville.org
or
Faxed (352) 334-3163
Attention: Melanie Sowers
2. Please find attached:
 - a) Copy of the black-out period information (Financial Procedures Manual Section 41-423 Prohibition of lobbying in procurement matters) distributed during mandatory pre-bid meeting.
3. **The Bid Date deadline has been extended to February 21, 2022.**
4. Questions received since the pre-bid meeting:
 1. Question: In reference to the Order of Precedence – which is the correct order? It is noted the Contract takes precedence and then later noted the Task Order takes precedence.
Answer: The Contract takes precedence. The Task Order should not alter the terms of the Contract.

2. Question: How many personnel are in the IT department?
Answer: General Government: 17 Positions
Gainesville Regional Utilities: 79 Positions

The following are requested exceptions (in black and red) and the City's response (in blue):

Exceptions:

- a. Part 4 How to submit a proposal; 4.4 Disclosure and Confidentiality; (i) Identifying Trade Secret:
- i. ~~d. Bidder hereby indemnifies and holds CITY, its officers and employees harmless from any and all liabilities, damages, losses, and costs of any kind and nature, including but not limited to attorney's fees, that arise from or are in any way connected with bidder's claim that any information it provided to CITY is Trade Secret or otherwise confidential and exempt from public disclosure under Florida's Public Records Law.~~
The City will allow this exception.
- b. Part 8 – General Information; 8.8 Records/Audit: RECORDS/AUDIT
- i. Contractor shall maintain timekeeping and expense records sufficient to document their completion of the scope of services established by this Contract. These records shall be subject at all reasonable time to review, inspect, copy and audit by ~~persons duly authorized by the City.~~ These records shall be kept for a minimum of three (3) years after completion of the Contract. Timekeeping and expense ~~Records~~ which relate to any litigation, appeals or settlements of claims arising from performance under this Order shall be made available until a final disposition has been made of such litigation, appeals, or claims.
The City rejects this exception.
- e. Part 9 – Sample Contract; 3. Task Assignments:
- i. ~~e. Time is of the essence.~~ CONTRACTOR shall complete all assigned projects in accordance with the time of performance specified in the Task Assignment or change thereto.
The City will allow this exception.
- d. Part 9 – Sample Contract; 8. INSURANCE:
- A. During the term of this Contract, Contractor shall maintain insurance as follows:
Workers' Compensation insurance providing coverage in compliance with Florida Statutes
Professional Liability insurance \$1,000,000 per claim occurrence combined single limit for bodily injury and property damage
~~Public General~~ Liability insurance (other than automobile) consisting of broad form comprehensive general liability insurance including contractual coverage \$1,000,000. per occurrence combined single limit for bodily injury and property damage

Automobile Liability insurance \$500,000 per occurrence combined single limit for bodily injury and property damage

Property Damage insurance N/A included above per occurrence combined single limit for bodily injury and property damage

The City will allow this exception.

B. Prior to the effective date of this Contract, CONTRACTOR shall provide to CITY a certificate of insurance certifying such insurance and naming CITY as additional insured on the General Liability policy, and that CITY will be notified in writing by Contractor at least thirty (30) days before any such insurance is canceled or materially changed.

The City will allow this exception.

C. Insurance must be written by a company licensed or authorized to do business in the State of Florida and satisfactory to CITY.

The City will allow this exception.

e. Part 9 – Sample Contract; 11. Termination:

- i. A. If the CONTRACTOR fails to observe or perform in accordance with the Contract Document (a “Default”), then the CITY, after providing at least thirty ten (30 10) days written notice to the CONTRACTOR of the Default and the CITY’s intent to terminate if such Default continues unremedied during the thirty ten (30 10) day period, may terminate this Contract without prejudice to any other rights or remedies the CITY may have under this Contract and Florida law.

The City will allow this exception.

f. Part 9 – Sample Contract; 14. Intellectual Property and Work Product

- i. A. Ownership and Publication of Materials. All tangible reports, information, data, and other materials prepared by the CONTRACTOR pursuant to the Contract Documents and which are identified as Deliverables in a Task Assignment, except those separately identified in the Scope of Services or in other written agreements between the Parties, upon final payment of the Task Assignment shall be are owned by the CITY. The CITY has the exclusive and unrestricted authority to release, publish or otherwise use, in whole or in part, information contained therein and relating thereto. No material produced in whole or in part under the Contract Documents may be copyrighted or patented in the United States or in any other country without prior written approval of the CITY. The CITY grants to CONTRACTOR a royalty-free, irrevocable, fully paid up, non-exclusive, perpetual license to use, copy, make derivative works of, distribute, display, and sublicense the Deliverables. CONTRACTOR shall retain all right, title and interest in and to any intellectual property, technology, know-how, methodologies, works of authorship, and other materials pre-existing the Contract, created, acquired, or licensed separately from the Contract, or created in performance of the Contract but not identified by the Contract as Deliverables, including any modifications, enhancements, improvements, or derivative works thereof (“CONTRACTOR Property”). To the extent that CONTRACTOR Property is contained in any of the Deliverables, upon full and final payment, CONTRACTOR grants the CITY, under CONTRACTOR’s intellectual property rights in such CONTRACTOR Property, a royalty-free, non-exclusive, non-transferable, perpetual license to use such CONTRACTOR Property solely in connection with the CITY’s use of the Deliverables. Moreover, the CITY agrees that nothing in this Contract shall prevent CONTRACTOR from using any generalized knowledge, experience, know-how, or any of the ideas, concepts, methodologies, tools, or techniques

derived from or discovered during the provision of services and that are not unique to the CITY (collectively, "Residual Knowledge") to perform similar services and develop similar work product, results, or technology as that performed or developed under the Contract. CONTRACTOR reserves the right to use, disclose, reproduce, sublicense, modify, prepare derivative works from, perform, and display its Residual Knowledge, subject to the obligations of confidentiality set forth in this Contract. CONTRACTOR acknowledges that it shall obtain no ownership right in Confidential Information of CITY. In addition, the CITY acknowledges and agrees that CONTRACTOR shall have the right to retain for its files copies of each of the Deliverables and all information necessary to comply with its contractual obligations and applicable professional standards.

The City will allow this exception.

g. Part 9 – Sample Contract; 14. Intellectual Property and Work Product

- i. B. Intellectual Property. CONTRACTOR warrants that it owns or has rights to use all intellectual property used for the scope of each project, including patent rights, copyrights, or other intellectual property rights, except with respect to designs, processes or products of a particular manufacturer expressly required by the CITY ~~for process or product is an infringement of a patent, copyright or other intellectual property, the CONTRACTOR shall promptly give CITY [and Professional if applicable] written notice of the infringement.~~

The City will allow this exception.

h. Part 9 – Sample Contract; 15. Records and Right-to-Audit

- i. 15. RECORDS AND RIGHT-TO-AUDIT.

CONTRACTOR shall maintain timekeeping and expense records sufficient to document completion of the scope of services established by the Contract Documents. These records shall be subject at all reasonable time to review, inspect, copy and audit by persons duly authorized by the CITY. These records shall be kept for a minimum of three (3) years after termination of the Contract. Timekeeping and expense Rrecords that relate to any litigation, appeals or settlements of claims arising from performance under this Contract shall be made available until a final disposition has been made of such litigation, appeals, or claims.

The City rejects this exception.

i. Part 9 – Sample Contract; 16. Contractor's Assurances

- i. CONTRACTOR warrants that the goods and services supplied to the CITY pursuant to this Contract shall at all times fully conform to the specifications set forth in the Invitation to Bid and be in accordance with applicable professional standards of the highest quality. In the event the CITY, in the CITY's sole discretion, determines that any product or services supplied pursuant to this Contract is defective or does not conform to the specifications set forth in the Invitation to Bid, the CITY shall return the nonconforming product or service, and CONTRACT shall repair or replace the product or reperform the service without cost so that it conforms to the specifications reserves the right unilaterally to cancel an order or cancel this Contract upon written notice [and an opportunity to cure if applicable] to the CONTRACTOR, and reduce commensurately any amount of money due the Contractor.

The City will allow this exception.

j. Part 9 – Sample Contract; 19. Dispute Resolution

- i. Except as otherwise provided in this Contract, any dispute concerning a question of fact or of interpretation of a requirement of the Contract which is not disposed of by mutual consent between the parties shall be decided by the City Manager or designee, who shall reduce the decision to writing and furnish a copy thereof to the parties. In connection with any dispute proceeding under this clause each party shall be afforded an opportunity to be heard and to offer evidence in support of its version of the facts and interpretation of the Contract. The City Manager or designee shall make such explanation as may be necessary to complete, explain or make definite the provisions of this Contract and the Any such findings and conclusions of the City Manager shall be subject to review through non-binding mediation as a prerequisite to litigation. Mediation may take place at a location to be designated by the parties using the Mediation Procedures of the International Institute for Conflict Prevention and Resolution, with the exception of paragraph 2 (Selecting the Mediator). If, after good faith efforts, the parties are unable to resolve their dispute through mediation within ninety (90) days after the issuance by one of the parties of a request for mediation, then the parties are free to pursue all other legal and equitable remedies available to them. Nothing herein shall preclude CONTRACTOR from filing a timely formal claim in accordance with applicable Florida law provided, however, that CONTRACTOR shall, if permitted, seek a stay of said claim during the pendency of any mediation. Either party may seek to enforce any written agreement reached by the parties during mediation in any court of competent jurisdiction. ~~final and binding on both parties.~~ Pending the final decisions of a dispute hereunder, Contractor shall proceed diligently with its performance of the Contract in accordance with the preliminary directions of the City Manager or designee.

The City will allow this exception.

k. Part 9 – Sample Contract; 24. Notices

- i. with a copy to: KPMG LLP Office of General Counsel 345 Park Avenue, New York, New York 10154, Attention General Counsel

The City will allow this exception.

l. Task Assignment; ORDER OF PRECEDENCE:

- i. In the event that there is any conflict between the terms and conditions contained in this Task Assignment; The for Internal Audit Professional Consulting Services Agreement; the Request for Statement of Qualifications (RFSQ); or the Consultants proposal referenced in this Task Assignment the order of precedence shall be the Contract, as amended or modified, interpreted as a whole, as applicable, and then as follows:

- a. Task Assignment
- b. Amendment to the for Internal Audit Professional Consulting Services Agreement
- c. ~~for~~ Internal Audit Professional Consulting Services Agreement
- d. Request for Statement of Qualifications
- e. Consultant's Statement of Qualifications
- f. Consultant's Proposal referenced in this Task Assignment

The City rejects this exception. The paragraph has been amended as follows:
In the event that there is any conflict between the terms and conditions contained in this Task Assignment; the order of precedence shall be as follows:

- a. Amendment to the for Internal Audit Professional Consulting Services Agreement Task Assignment
- b. Internal Audit Professional Consulting Services Agreement
- c. Task Assignment
- d. Consultant's Proposal referenced in this Task Assignment

Additional terms:

- A. Limitation of Liability. Notwithstanding anything else in this contract to the contrary, including all attachments, the liability of the CONTRACTOR on account of any actions, damages, claims, liabilities, costs, expenses or losses in any way arising out of or relating to a Task Assignment or Purchase Order issued pursuant to this Contract or the services performed under such a Task Assignment or Purchase Order shall be limited to the amount of fees paid or owing to the CONTRACTOR under that Task Assignment or Purchase Order. In no event shall the CONTRACTOR be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses, or losses (including, without limitation, lost profits and opportunity costs). The provisions of this paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss asserted, whether in contract, statute, rule, regulation or tort (including but not limited to negligence) or otherwise, and shall survive contract termination or expiration.

The city will allow this exception with the addition of the underlined language below: The provisions of this paragraph shall apply regardless of the form of action, damage, claim, liability, cost, expense, or loss asserted, whether in contract, statute, rule, regulation or tort (including but not limited to negligence) or otherwise, and shall survive contract termination or expiration; except that this paragraph shall not apply to claims of personal injury or property damage.”

- ii. B. Management Decisions. The CITY acknowledges and agrees that the CONTRACTOR's services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, the CITY. CONTRACTOR will not perform management functions or make management decisions for the CITY.

The City will allow this exception.

- iii. C. Third Party Usage. The CITY acknowledges and agrees that any advice, recommendations, information, Deliverables or other work product (“Advice”) provided by the CONTRACTOR in connection with the services under the Contract is intended for Client's sole benefit and the CONTRACTOR does not authorize any party other than Client to benefit from or rely upon such Advice, or make any claims against the CONTRACTOR relating thereto. Any such benefit or reliance by another party shall be at such party's sole risk. CONTRACTOR may, in its sole discretion mark such Advice to reflect the foregoing. Except for disclosures that are required by law or that

are expressly permitted by this Contract, the CITY will not disclose, or permit access to such Advice to any third party without CONTRACTOR's prior written consent.

The City will allow this exception.

- iv. H. Force Majeure. Neither party shall be liable for failure to fulfill its obligations under this Agreement if that failure is caused, directly or indirectly, by flood, communications failure, extreme weather, fire, mud slide, earthquake, or other natural calamity or act of God, interruption in water, electricity, heating or air conditioning (depending on the season), acts of terrorism, riots, civil disorders, rebellions or revolutions, acts of governmental agencies, epidemics, quarantines, embargoes, malicious acts of third parties, labor disputes affecting vendors or subcontractors and for which the party claiming force majeure is not responsible, or any other similar cause beyond the reasonable control of that party.

The City will allow this exception.

- v. D. California Accountancy Act. For engagements where services will be provided by the CONTRACTOR through offices located in California, the CITY acknowledges that certain of CONTRACTOR's personnel who may be considered "owners" under the California Accountancy Act and implementing regulations (California Business and Professions Code section 5079(a); 16 Cal. Code Regs. sections 51 and 51.1) and who may provide services in connection with this engagement, may not be licensed as certified public accountants under the laws of any of the various states.

The City will allow this exception.

- vi. E. A. Use of Member Firms. CONTRACTOR, KPMG LLP, is a Delaware registered limited liability partnership ("KPMG") and the United States member firm of the KPMG network of independent firms (the "KPMG Network"). The CITY acknowledges and agrees that in connection with the performance of services under the Contract, CONTRACTOR may at its discretion utilize the other member firms of the KPMG Network, and firms and entities affiliated with, controlled by, or under common control with, KPMG or such member firm(s) (collectively, the "Member Firms"). The Member Firms are separate legal entities formed under the laws of jurisdictions outside the United States. With the understanding that CONTRACTOR will remain responsible to the CITY for the performance of any Member Firms utilized to perform services hereunder, the CITY acknowledges and agrees that the Member Firms will not be subject to flow-down terms set forth in the Contract.

The City rejects this exception.

- vii. F. Use of Vendors. The CITY acknowledges and agrees that CONTRACTOR-controlled parties, member Firms of KPMG International, and other third party service providers (collectively, "Vendors") may have access to Confidential Information from offshore locations, and that the CONTRACTOR uses Vendors within and outside of the United States to provide at CONTRACTOR's direction administrative or clerical services to CONTRACTOR. These Vendors may in the performance of such services have access to the CITY's Confidential Information. CONTRACTOR represents to the CITY that with respect to each Vendor, CONTRACTOR has technical, legal and/or other safeguards, measures and controls in place to protect Confidential Information of the CITY from unauthorized disclosure or use. CONTRACTOR shall be responsible to the CITY for CONTRACTOR-controlled, member Firms or Vendor's failure to comply.

The City will allow this exception.

viii.

G. Volume Rebates. Where CONTRACTOR is reimbursed for expenses, CONTRACTOR's policy is to bill clients the amount incurred at the time the good or service is purchased. If CONTRACTOR subsequently receives a volume rebate or other incentive payment from a vendor relating to such expenses, CONTRACTOR does not credit such payment to its clients. Instead, CONTRACTOR applies such payments to reduce its overhead costs, which costs are taken into account in determining CONTRACTOR's standard billing rates and certain transaction charges that may be charged to clients.

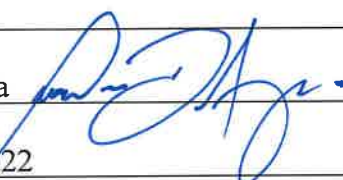
The City rejects this exception.

ACKNOWLEDGMENT: Each Proposer shall acknowledge receipt of this Addendum No. 3 by his or her signature below, **and a copy of this Addendum to be returned with proposal.**

CERTIFICATION BY PROPOSER

The undersigned acknowledges receipt of this Addendum No. 3 and the Proposal submitted is in accordance with information, instructions, and stipulations set forth herein.

PROPOSER: Marcum LLP

BY: Moises D. Ariza 

DATE: February 21, 2022

CITY OF _____
GAINESVILLE

FINANCIAL SERVICES
PROCEDURES MANUAL

41-424 Prohibition of lobbying in procurement matters

Except as expressly set forth in Resolution 060732, Section 10, during the black-out period as defined herein no person may lobby, on behalf of a competing party in a particular procurement process, City Officials or employees except the purchasing division, the purchasing designated staff contact. Violation of this provision shall result in disqualification of the party on whose behalf the lobbying occurred.

Black out period means the period between the issue date which allows for immediate submittals to the City of Gainesville Purchasing Department for an invitation for bid or the request for proposal, or qualifications, or information, or the invitation to negotiate, as applicable, and the time the City Officials and Employee awards the contract.

Lobbying means when any natural person for compensation, seeks to influence the governmental decision making, to encourage the passage, defeat, or modification of any proposal, recommendation or decision by City Officials and Employees, except as authorized by procurement documents.



APPENDIX D

INSURANCE REQUIREMENTS



MARCLLP-01

CCASELLA1

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

1/25/2022

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

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

PRODUCER License # BR-767175 Hub International Northeast Limited 100 Sunnyside Boulevard Woodbury, NY 11797	CONTACT NAME: PHONE (A/C, No, Ext): (516) 677-4700		FAX (A/C, No): (516) 496-4040
	E-MAIL ADDRESS:		
	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A : National Fire Insurance Company of Hartford		20478
	INSURER B : Continental Casualty Company		20443
INSURED Marcum LLP 10 Melville Park Road Melville, NY 11747	INSURER C : The Continental Insurance Company		35289
	INSURER D : American Casualty Co of Reading PA		20427
	INSURER E : Travelers Casualty and Surety Company		19038
	INSURER F :		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

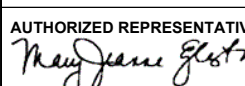
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			7018085918	1/1/2022	1/1/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
B	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			7018085921	1/1/2022	1/1/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			7018085952	1/1/2022	1/1/2023	EACH OCCURRENCE \$ 25,000,000 AGGREGATE \$ 25,000,000 \$
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / N If yes, describe under DESCRIPTION OF OPERATIONS below		N / A	7018085935	1/1/2022	1/1/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
E	Cyber			107485725	8/9/2021	8/9/2022	5,000,000

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

CERTIFICATE HOLDER

CANCELLATION

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



CERTIFICATE OF LIABILITY INSURANCE

Date (MM/DD/YYYY)
10/15/2021

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

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

PRODUCER Pace Professional Services, Ltd. 585 Stewart Avenue, Suite 600 Garden City, NY 11530	CONTACT NAME:	
	PHONE (A/C, No, Ext):	FAX (A/C, No):
	EMAIL	
	ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	NAIC #
INSURED Marcum LLP 10 Melville Park Road Melville, NY 11747	INSURER A:	Swiss Re International SE
	INSURER B:	
	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	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (mm/dd/yyyy)	POLICY EXP (mm/dd/yyyy)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC			N/A			EACH OCCURANCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS <input type="checkbox"/> <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 OCCURANCE \$ AGGREGATE \$ EACH OCCURANCE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/ EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		N/A			<input type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER \$ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Accountants Professional Liability			PSACO2100473	10/01/2021	10/01/2022	\$10,000,000/\$10,000,000

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

CERTIFICATE HOLDER	CANCELLATION
Marcum LLP 10 Melville Park Road Melville, NY 11747	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 



APPENDIX E

REFERENCE LETTERS



July 23, 2021

To Whom It May Concern:

It is our pleasure to provide this letter of recommendation for the services provided by Marcum LLP who have served as our auditors since 2014.

We are extremely pleased with the services Marcum LLP has provided our organization. The work performed by the partner to the staff level is to be commended. The audit team is always courteous, professional and very responsive. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the audit requirements of the *Government Auditing Standards* and reporting requirements of the *Governmental Accounting Standards Board (GASB)*.

The firm's services have always been performed to the highest degree of professionalism. Their staff are always willing to provide accounting guidance and suggestions to improve systems and methods of operation. Most importantly, Marcum LLP is always available to us throughout the year for questions, not only during the audit.

During the 2020 audit, the City was subject to a Federal Single Audit for the first time in several years. Marcum was extremely helpful and knowledgeable of the process and assisted with the preparation of the schedule of financial assistance.

Marcum is always prepared for the audit with highly qualified staff who worked closely with us from pre-planning the audit to financial statement issuance. The team is thorough and follow through with any questions or requests. In addition, they were very helpful in providing a lot of guidance ensuring a smooth auditing process.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Sincerely,

Sean O'Brien

Sean O'Brien, CPA
Deputy Finance Administrator



July 25, 2021

Dear Sir/Madam:

It is with great satisfaction that I write this letter of recommendation for Marcum LLP. Marcum LLP has been providing auditing services for the City of Deerfield Beach for the past 6 years.

We have found them to be very professional and responsive. They are very prepared for the audit with highly qualified staff who worked closely with us to pre-plan the audit and ensure a smooth process. Our team in particular was composed of Michael Futterman, Moises Ariza and Branden Lopez.

In particular, Marcum LLP assisted us in the implementation of GASB Statement No.68 – *Accounting and Financial Reporting for Pensions*, GASB Statement No. 72 – *Fair Value Measurement and Application* and GASB Statement No.75 – *Accounting and Financial Reporting for OPEB*. We are thankful for their assistance and guidance, which result in a smooth implementation process.

In addition, our City has been subject to Single Audits each year which have included Federal and State Single Audits that are performed in accordance with Uniform Guidance and the Florida Single Audit Act. Our City has also been required to issue a CRA stand-alone financial statement in accordance with Florida Statutes. From our experience, I can express that Marcum LLP has a high level of expertise in all of these specified areas.

I strongly recommend other local governments such as yours to work with Marcum LLP. They have shown a great understanding of our City's needs; they have cooperated extensively with our staff and they have consistently demonstrated high professional standards, work ethic, skills and knowledge and have met all of the timelines established by our City.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephanie Tinsley", is written over a light blue horizontal line.

Stephanie Tinsley
Chief Financial Officer
City of Deerfield Beach
954.420.5571
stinsley@deerfield-beach.com



July 21, 2021

To Whom It May Concern:

City Council

Steven D. Losner
Mayor

Patricia D. Fairclough-Staggers, Ed.S
Vice Mayor

Erica G. Ávila
Councilwoman

Jenifer N. Bailey
Councilwoman

Sean L. Fletcher
Councilman

Larry Roth
Councilman

Stephen R. Shelley
Councilman

Cate McCaffrey
City Manager

City Hall

100 Civic Court
Homestead, FL 33030

305-224-4400

www.cityofhomestead.com

We have been utilizing the services of Marcum LLP for approximately 11 years; and we are extremely pleased and satisfied with the services that they have provided to our City and the City's CRA. The firm and its team members have always prioritized our concerns and audit timeline. After consideration of their services and qualifications, the City has decided to award Marcum a new audit contract through the recently issued RFP process.

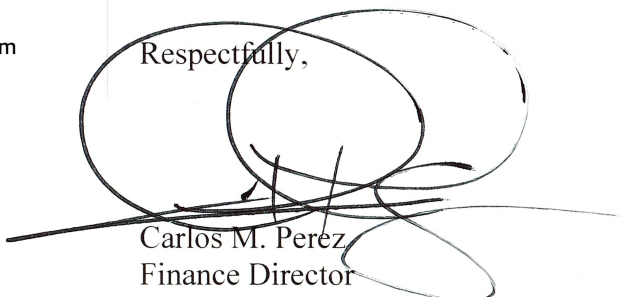
The audit team is always courteous, professional, and very responsive in respects to the audit, and also in respect to any technical questions we may bring to their attention for further guidance.

In addition, our City tends to be subject to the Federal Uniform guidance, the Florida State Single Audit Act, the Children Trust Program Specific Audit and the CRA Stand-Alone F/S requirements set forth by Florida Statutes on an annual basis. From our experience, I can express that Marcum LLP has a high level of expertise in all of these specified areas.

The firm is always available to us throughout the year, not only during the audit.

It is therefore without hesitation that we fully recommend them for any endeavors being pursued and attest my signature to the foregoing facts on the services received and performance of duties from Marcum LLP.

Respectfully,


Carlos M. Perez
Finance Director
City of Homestead



VILLAGE OF PALMETTO BAY

July 20, 2021

To Whom It May Concern:

This is our 1st year utilizing the services of Marcum LLP and we are extremely pleased and satisfied with the services that they have provided to our Village. The audit team was very knowledgeable, professional, and very responsive to the Villages needs. The audit was conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and the *Uniform Guidance*.

Given that this was the 1st year of the audit contract, we were very pleased with the minimal disruption to our day to day operations in the accounting department. Their knowledge and commitment to the government sector made the transition to a new audit firm seamless.

In our scenario, the Village was subject to a Federal Single Audit in accordance Uniform Guidance, specifically due to Disaster Relief Funding from the Federal Emergency Management Agency (FEMA), in which the audit team was able to provide proper guidance with respect to the unique reporting requirements set forth by FEMA, which is not reoccurring in nature to the Village.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services, as we are looking forward to our continued partnership with them for many years to come.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

Desmond Chin
Finance Director



Andrew Jean-pierre, Finance Director
100 West Atlantic Boulevard, Suite 480
Pompano Beach, Florida 33060
954 786-4680
Andrew.jean-pierre@copbfl.com

July 20, 2021

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

We have been utilizing the services of Marcum LLP for approximately 5 years; and we are extremely pleased and satisfied with the services that they have provided to our organization. The firm's services have always been performed to the highest degree of professionalism and excellence. The audit team is always courteous, professional, and very responsive in respects to the audit, and also in respect to any technical questions we may bring to their attention for further guidance. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and reporting requirements of the *Governmental Accounting Standards Board (GASB)*.

Marcum LLP review and recommendations for our annual financial report has also resulted in the City receiving the Certificate of Achievement for Excellence in Financial Reporting for the past five years from the GFOA.

In addition, our City has been subject to Single Audits each year which have included Federal and State Single Audits that are performed in accordance with Uniform Guidance and the Florida Single Audit Act. Our City has also been required to issue a CRA stand-alone financial statement in accordance with Florida Statutes, for which Marcum LLP has been able to share their expertise in. From our experience, I can express that Marcum LLP has a high level of expertise in all of these specified areas.

The firm is always available to us throughout the year, not only during the audit.

We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

A. Jeanpierre

Andrew Jean-Pierre

Finance Director

FINANCE & ADMINISTRATIVE SERVICES

10770 West Oakland Park Boulevard, Sunrise FL, 33351

Phone: (954) 746-3217 Fax: (954) 572-2469



March 25, 2021

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

We have been utilizing the services of Marcum LLP for approximately 11 years; and we are extremely pleased and satisfied with the services that they have provided to our organization. The work performed by the partner to the staff level is to be commended. The audit team is always courteous, professional and very responsive. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards* and of the *Governmental Accounting Standards Board (GASB)*.

In addition, our City is usually subject to both Uniform Guidance and the Florida Single Audit Act. From my experience, I can express that Marcum LLP has a high level of expertise in both of these areas.

The firm's services have always been performed to the highest degree of professionalism. Their staff has always been very courteous, always willing to provide any required information and offering suggestions to improve systems, methods of operation, and facilitate the financial processes in our organization. The firm has always been a dependable resource in providing timely information and direction. The firm is always available to us throughout the year, not only during the audit.

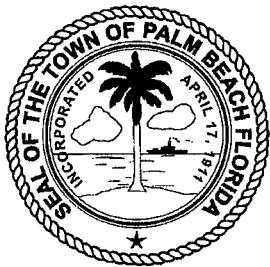
We highly recommend the firm of Marcum LLP to any organization requiring auditing and related consulting services.

Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

A handwritten signature in blue ink that reads "Wendy Dunbar".

Wendy Dunbar
Finance and Administrative Services Director



TOWN OF PALM BEACH

Finance Department

July 23, 2021

To Whom it May Concern:

It is with great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

Marcum has been the auditor for the Town of Palm Beach Retirement System since 2013 and 2020 was the first year they served as the auditors for the Town. The audit team, which included Moises Ariza as the audit partner, is very knowledgeable, professional and responsive.

We are extremely satisfied with the services Marcum provided to our Town. The work performed by the engagement team, from partner to the staff, is to be commended. All levels including the partners make themselves accessible to the organization not only throughout the audit process but throughout the year as well. Their technical expertise in governmental accounting, auditing, and financial reporting is excellent. The audit team is always thorough and extremely well informed. They have always met our timelines and due dates.

Additionally, this past year, the Town was subject to a Federal Single Audit for the first time in several years primarily due to the approval of FEMA disaster relief funds received in the past. Marcum was very helpful in the assistance of the preparation of the required reports.

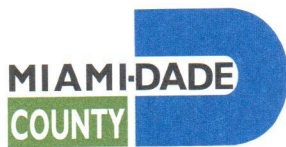
Marcum is also very responsive to questions throughout the year. They return calls promptly and are very helpful.

We highly recommend the firm of Marcum LLP to any organization requiring financial audit services.

Do not hesitate to contact me if there are any questions and/or comments regarding this letter of recommendation.

Sincerely,

Jane Le Clainche, MBA, CPA
Finance Director



July 20, 2021

To Whom It May Concern:

It is my great pleasure that I provide this letter of recommendation for the services provided by Marcum LLP.

The Miami-Dade Water and Sewer Department, a Department of Miami-Dade County, Florida, has been utilizing the services of Marcum LLP for approximately 12 years; and we are highly satisfied with the services that they have provided to the Department. As we have had the pleasure to work with the firm now for over a decade, we had the opportunity to work with many of the Marcum, LLP associates from staff to partner, all of which have provided the Department with outstanding service. The audit team has always been very attentive and responsive with respect to the audit and any request of any member of the Department. All audits were conducted in a timely, orderly, and systematic manner, encompassing all of the requirements of *Government Auditing Standards*, the *Florida Single Audit Act*, and the *Uniform Guidance*.

In addition, our Department in recent years has had several Current and Advanced Debt Refunding, for which the audit team has been able to assist with the proper Financial Statement reporting and disclosures that are required to meet the accounting standards. Furthermore, the audit team has always been very knowledgeable and always up to date with the latest GASB pronouncements, as they have assisted us with implementing many GASB pronouncements over the years.

We are pleased to recommend the service of Marcum LLP. Please do not hesitate to contact my office if there are any questions regarding this letter of recommendation.

Respectfully,

A handwritten signature in blue ink, appearing to read "Barrios", written over a light blue horizontal line.

Josephine Barrios, CPA
Controller, Miami-Dade Water & Sewer Department