

# Financial Audit Services



Roderick Harvey, CPA, CVA, Managing Member  
HCT Certified Public Accountants and Consultants  
January 23, 2017  
[rharvey@hct-cpa.com](mailto:rharvey@hct-cpa.com)

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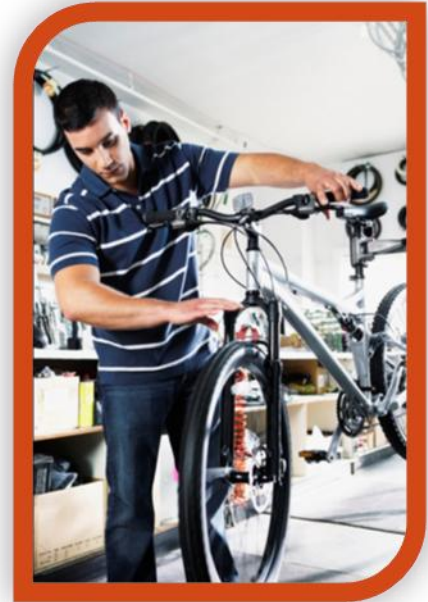
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## Executive Summary

Members of the External Auditor Selection Committee:

Thank you for the opportunity to present our Team HCT Certified Public Accountants and Consultants, LLC (“HCT”) and Carr Riggs and Ingram (“CRI”) to The City of Fort Lauderdale, Florida for the purposes of our submission for Solicitation No. 975-11857 Financial Audit Services. Our team HCT / CRI offers a local firm perspective and the resources and methodology of a national CPA firm.

HCT was founded in 2000 and CRI was founded in 1997 and has rapidly grown its team to encompass more than 200 partners and 1,300 professionals in 20 markets throughout the Southeast United States. Of the thousands of public accounting firms in the United States, CRI currently ranks in the top 25. Team HCT/CRI delivers big firm expertise and resources, we are committed to being responsive to our clients with local firm service. Team HCT/CRI has a wealth of local and firm-wide experience serving governmental entities with a myriad of financial services. These include the analysis and preparation of state-wide cost-benefit studies, outsourcing of financial reporting and accounting, financial monitoring of state-wide programs, fraud prevention and detection consulting, and traditional audit services. Team HCT/CRI has considerable experience anticipating, planning for and meeting well-defined, firm performance deadlines for our clients including several Florida state agencies and municipalities. We commit to meet our performance deadlines each and every time. Team HCT/CRI has more than 85,000 clients in the United States, including more than 420 governmental entities. We have significant experience planning and consulting on client business matters and projects, accounting, financial reporting, economic forecasting and projections, forensic accounting, analysis work, damage studies, litigation services and report writing, among other services. Our proposed engagement team is representative of the firm's experience, and is capable of assessing the City's current internal control environment and providing an internal schedule prioritizing areas of highest risk.



## The Team

The services described above will be provided by Team HCT/CRI personnel. Please see resumes for key staff in the Experience and Qualifications section of our response. Established in 1997, Carr, Riggs & Ingram, LLC (Team HCT/CRI) is a regional certified public accounting and consulting firm with over 1,300 professionals in 45 offices throughout Florida, Georgia, Alabama, Louisiana, Tennessee, Kentucky, Texas, Mississippi and North Carolina and over \$100 million in annual revenue. Team HCT/CRI provides a wide variety of high-quality,

## Executive Summary - Continued

cost-effective accounting, assurance, tax and consulting services to individuals, governmental entities, non-profit organizations, small businesses, corporations, and financial institutions (both publicly-and privately-held) throughout the United States. Team HCT/CRI is licensed to perform work in the State of Florida and is local business as defined in the solicitation.

### Your Team

We have assembled a team of professionals who will ensure the highest level of personal dedication and professional excellence to you. Our team delivers exceptional services through a balanced blend of skills (service-driven, industry-specific, technical, and business) and experience that we know are important to you.

### Key Elements

After reviewing your Solicitation, we understand that your broader objectives include: a Financial Audit of the City as whole including OMB Circular A-133 and the Florida Single Audit per major program, Large User Report, the Community Redevelopment Agency and the GERS Report. The objectives also include the completion of individual audit projects in the areas of priority identified by City Manager or Finance Director, as needed. Team HCT/CRI serves municipalities similar in size and complexity to the City. We are confident our proposal not only addresses your need for financial auditing services, but also demonstrates our strong capabilities in serving state and local government clients. HCT/CRI is focused on delivering an exceptional level of knowledge, insight, and industry experience. As our clients' most trusted business advisor, we:

- Take a genuine interest in your opportunities and challenges
- Proactively work with you to develop solutions based on a deep understanding of your business and industry
- Address your organization's financial and operational challenges through our national and global resources
- Continually strive to the organizations we serve, the communities in which we work and live, the internal audit profession, and ourselves

This letter will outline our comprehension of the requisite scope of work; our commitment to meet mandated deadlines and the overall value you will receive by selecting HCT/CRI and our team of professionals. As a local firm, we can respond to your requests within 8 hours and be on-site by the next business day, if needed. HCT is set apart by our strictly governmental focused audit teams. All team members listed **are municipal audit specialists**. We believe that there is a difference between being a governmental external audit firm and being a municipal governmental audit firm. We audit South Florida municipal governments with due care and diligence as we want to assist with improving "municipal government for all stakeholders.

The firm of HCT and Carr Riggs and Ingram is a Top 25 CPA firm. We have over 1400 full-time professional employees. Our team has clients in all 50 States. HCT is a Limited Liability Company as registered with the State of Florida. HCT is located in Hollywood, Florida. The City of Fort Lauderdale external audit will be performed out of the Firm's Hollywood office.



# FIRM QUALIFICATIONS FIRM PROFILE

Text CRI to 66866 to receive CRI News and Alerts.

**100,000**  
Clients in all 50 states  
plus Canada, Puerto Rico, and overseas military installations

**25+**  
Markets

**3**  
Divisions of CRI

- AUDITWERX  
SOC reporting & IT assurance
- CRI CAPITAL ADVISORS  
investment banking
- LEVEL FOUR  
wealth management

**8**  
Professional Organization Memberships

- American Institute of Certified Public Accountants (AICPA) Alliance for CPA firms
- AICPA Private Companies Practice Section
- Center for Audit Quality (CAQ)
- Employee Benefit Plan Audit Quality Center of the AICPA
- Governmental Audit Quality Center of the AICPA
- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors (IIA)
- Public Company Accounting Oversight Board (PCAOB)

**9**  
Office Locations in States

**1997**  
Year Founded

**1,400+**  
Professionals

**20**  
Years of Consistent  
Year-Over-Year Growth  
(since formation)

**225+**  
Partner Designations  
26 are different

CPA	CVA	CGFM
CIE	CMA	FAHM
ABV	CAM	MCSE
CFE	MCP	Cr.FA
CFF	CITP	CGEIT
AEP	CFSA	CCIFP
CFE	CISA	CMPE
CFP	CTGA	CISSP
PFS	CRISC	

**Professional Association**

PrimeGlobal

MORE ABOUT PRIMEGLOBAL  
320 firms in 87 countries  
with more than  
750 offices, 20,000 people

**Top 25 CPA Firm in the U.S.**

**200+**  
Partners

**4,400+**  
Partner Years of Experience

**CRI** CARR RIGGS & INGRAM  
CPAs and Advisors  
CRlcpa.com

**Executive Summary – Key Staff**

The proposed engagement team is well qualified to provide quality, timely, and personalized services to you. The following provides a snapshot of the key personnel who will be involved on the City of Fort Lauderdale 's External audit.

<p>Roderick Harvey, CPA, CVA Licensed CPA in Florida</p>	<p><b>Engagement Partner -</b> Responsible for coordinating all segments of the engagement. He will serve as the primary point of contact and responsible for all External audit deliverables.</p>	<p><b>Office Location –</b> Hollywood, Florida</p>
<p>Michael Carter CPA DeAnna Stinson MBA, COO</p>	<p><b>Engagement Director –</b> Michael and DeAnna will be responsible for coordinating all segments of the engagement, including but not limited to data collection, consultations and meetings with The City of Fort Lauderdale, Florida's staff.</p>	<p><b>Office Location –</b> Hollywood, Florida Tallahassee, Florida</p>
<p>Sara Applewhite CPA Brian Manuel, CPA, CFE</p>	<p><b>Engagement Audit Managers -</b> Team will be responsible for developing and coordinating the overall audit work plans under the direction of the managing partner.</p>	<p><b>Office Location –</b> Hollywood, Florida Tallahassee, Florida</p>
<p>Ivan Rijos Perez CPA</p>	<p><b>Lead Senior Auditor</b> Thomas will follow the audit plan and report all findings to the engagement team. Thomas will be responsible for performing the initial testing, data collection and field work including the single audit. He works with the firm's primary governmental agencies.</p>	<p><b>Office Location –</b> Hollywood, Florida</p>



## Executive Summary - Continued

HCT is a member of the AICPA governmental audit quality center. The professionals at HCT are committed to ensuring open and continual communication. We will serve as a “team” that can, if chosen, provide the capacity to ensure a seamless transition into future engagements. We believe a well-planned engagement, as well as, effective communication are vital components to ensuring minimum disruption to your staff, but will ultimately allow our team to produce a quality product. Thank you for your consideration.

Sincerely,

Roderick Harvey, CPA, CVA

# FIRM QUALIFICATIONS GOVERNMENTAL EXPERIENCE



During the 7 years we have worked with Carr, Riggs & Ingram, I have found that their team has tremendous expertise in local government financial operations. They have demonstrated a keen understanding of our risks and worked with our city officials to develop sensible solutions to mitigate those risks. Moreover, they have provided us with a number of suggested “best practices” in day-to-day operations and have helped document the way we do things. I can say without question that Carr, Riggs & Ingram has truly made a measurable difference for the City of Moultrie and its finance department. I would recommend them for any work for which they are under consideration.

– Gary McDaniel, Finance Director  
City of Moultrie, Georgia



## TAB 1 – Experience and Qualifications

HCT is in the business of external auditing governmental entities. This is what we do. We have the knowledge and the experience to resolve any potential problems that could occur during the audit engagement. HCT believes in good communication. We have the staff as well as the expertise to meet all of the City of Fort Lauderdale’s requirements. So long as there is open communication between management and our staff, we will be able to identify and anticipate any significant problems before they occur.

As the governmental external auditor, we form a relationship between HCT and the City of Fort Lauderdale personnel that will benefit from a structured approach that draws on the broad skills of a team of experienced professionals who will service your account.

**The firm members are available, within 8 hours of notice, for telephone conference calls, and we are able to be on site within 24 hours, or less, if needed.** Our engagement management style is experience, “team focus” and “personal attention”. Clients that have experienced other accounting firms quickly discover the difference in working with Team HCT. We provide our clients with a competitive advantage, the benefit of knowledge such as “lessons learned,” service innovations, value-creating ideas, engagement management tools and best practices. We will offer these kinds of experiences throughout all levels of the City of Fort Lauderdale audit experience.

Our South Florida office is located at **3816 Hollywood Boulevard, Suite 203, Hollywood, Florida**, and will be the office primarily responsible for performing the professional auditing services. Due to our local proximity with the City of Fort Lauderdale we will be able to interact in person with the City Finance department, City Auditor and the Audit Advisory committee on short notice.



## TAB 1 – Experience and Qualifications

We are proposing that Team HCT/CRI provide External auditing services to the City of Fort Lauderdale for the purpose of performing external audit services of the City of Fort Lauderdale.

Roderick Harvey CPA, CVA (Key Contact)

3816 Hollywood boulevard, Suite 203

Hollywood, Florida 33021

954-966-4435 – Phone

954-962-7747 – Fax

[Rharvey@hct-cpa.com](mailto:Rharvey@hct-cpa.com)

[www.hct-cpa.com](http://www.hct-cpa.com)



Team HCT/CRI has the firm resources and ability to meet the timeline and budget requirements for the City of Fort Lauderdale, Florida. The firms manages it resources via technology and staff training to maintain a sustainable business. We are committed to conservation of our firm assets so that we can continue to serve governmental / private client in the United States.

**TAB 1 – Experience and Qualifications**



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

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

(850) 487-1395

HCT CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS, LLC  
3816 HOLLYWOOD BOULEVARD  
SUITE 203  
HOLLYWOOD FL 33021

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

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

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



DETACH HERE

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER
AD67699

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

HCT CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS, LLC  
3816 HOLLYWOOD BOULEVARD  
SUITE 203  
HOLLYWOOD FL 33021

ISSUED: 03/16/2016      DISPLAY AS REQUIRED BY LAW      SEQ # L160316000854

## TAB 1 - Experience and Qualifications



CRI delivers big firm expertise with small firm service. Of approximately 45,000 public accounting firms in the United States, CRI currently ranks among the top 25. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that’s the best of both worlds for our clients.



extensive resources

### **Checkpoint**

Thomson Reuters Checkpoint is the industry leader in providing expert research, guidance, technology, tools, learning and news to tax and accounting professionals. Checkpoint allows our professionals to access to the industry’s most up-to-date information and analysis all in one place.

### **IDEA Data Extraction Software**

Our professionals also have extensive experience working with IDEA. IDEA is a powerful data extraction application we use frequently in both our internal and external audit work, allowing for effective and efficient management and analysis of large quantities of data.

### **VStar**

The optional CRI virtual Smart Tech Audits & Reviews (vSTAR) process combines minimal hardware, collaborative software, and cameras to allow us to perform all or part of our audit engagement virtually and in real time. This is neither a “remote audit” nor a “desk review,” both of which often involve electronic file transfers and little interaction with management. Instead, using the CRI vSTAR tools, the virtual audit includes dialogue with process owners virtually, captures and shares information electronically, and integrates technology seamlessly. While using the vSTAR process is not required it significantly reduces the disruption often created by a fully on-site process.





CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our governmental team’s 1,100+ years of combined experience is derived from providing audit and accounting outsourcing services to a client base that includes:

- 420 governmental entity audit clients across the South totaling approximately \$22 billion in total revenues,
- Municipality clients of up to \$1.2 billion in total revenues.

We parlay this vast experience and derived best practices into proven solutions that benefit you.

Below we share relevant client experience;

Governmental Unit	Services Performed
City of Tallahassee	Annual Financial and Compliance Audit; Single Audit in accordance with OMB Circular A-133, and special services related to official statements
City of Marianna	Annual Financial and Compliance Audit; Single Audit in accordance with OMB Circular A-133, and special services related to official statements
Jackson County, Washington County Calhoun County, Jefferson County	Annual Financial and Compliance Audit; Single Audit in accordance with OMB Circular A-133; Florida Single Audits
City of Wewahitchka	Annual Financial and Compliance Audit
City of Blountstown	Annual Financial and Compliance Audit
City of Pensacola	Internal Audit Services
Florida Prepaid College Board	Annual Financial and Compliance Audit
Town of Altha	Annual Financial and Compliance Audit
Town of Alford	Annual Financial and Compliance Audit
Florida Office of Early Learning	Fiscal monitoring of subrecipients



### **Tallahassee/Marianna Offices**

- Bay County
- Calhoun County
- Choctawatchee Electric Coop
- Citizens Property Insurance Corporation
- City of Blountstown
- City of Marianna
- City of Pensacola
- City of Tallahassee
- City of Wewahitchka
- Florida Public Service Commission
- Jackson County
- Jefferson County
- Jackson County Hospital District
- Washington County

### **Other Carr, Riggs & Ingram, LLC**

- City of Destin
- City of Montgomery, Alabama
- City of Enterprise, Alabama
- City of Mary Esther
- City of Slocomb, Alabama
- City of Valparaiso
- City of Daleville, Alabama
- City of Elba, Alabama
- City of Geneva, Alabama
- City of Hartford, Alabama
- City of Opp, Alabama
- Emerald Coast Utilities Authority
- Midway Water Systems, Inc.
- Northwest Florida Water Management District
- Town of Ponce De Leon, Florida
- Town of Caryville, Florida
- Regional Utilities
- Okaloosa Gas Company
- Escambia County, Florida
- Holmes County, Florida

TAB 1- Experience and Qualifications



Governmental Unit	Services Performed	Years Served
City of Tallahassee	Annual Financial and Compliance Audit; Single Audit in accordance with OMB Circular A-133, and special services related to official statements	6
City of Marianna	Annual Financial and Compliance Audit; Single Audit in accordance with OMB Circular A-133, and special services related to official statements	34
Jackson County, Washington County and Calhoun County	Annual Financial and Compliance Audit; Single Audit in accordance with OMB Circular A-133; Florida Single Audits	35
Jefferson County	Annual Financial and Compliance Audit; Single Audit in accordance with OMB Circular A-133; Florida Single Audits	5
City of Wewahitchka	Annual Financial and Compliance Audit	30
City of Blountstown	Annual Financial and Compliance Audit	26
<u>Prior Experience</u>		
Northwest Florida Water Management District	Internal Audit Services	8
City of Pensacola	Internal Audit Services	2
Eastpoint Water and Sewer District	Annual Financial and Compliance Audit	22
Lanark Village Water and Sewer District	Annual Financial and Compliance Audit	
Alligator Point Water and Sewer District	Annual Financial and Compliance Audit	8
Leon County District Schools	Annual Financial and Compliance Audit; Single Audit in accordance with OMB Circular A-133	2
Office of Legislative Services formerly separate audits of:	Annual Financial Compliance Audit	2
Joint Legislative Management Committee	Annual Financial Compliance Audit	12



Governmental Unit	Services Performed	Years Served
Office of the Auditor General of the State of Florida	Annual Financial and Compliance Audit; Single Audit in accordance with OMB Circular A-133	7
Calhoun County	Annual Financial and Compliance Audit; Single Audit in accordance with OMB Circular A-133; Florida Single Audits	35
Bay County	Annual Financial and Compliance Audit: Single Audit in accordance with OMB Circular A-133; assistance in preparation of Comprehensive Annual Financial Report (CAFR); assistance in obtaining GFOA Certificate of Achievement; and other special services in connection with Advanced Bond Refundings and Official Statements.	21
	Includes services provided to all constitutional officers (Property Appraiser, Tax Collector, Clerk of Circuit Court, Sheriff, and Supervisor of Elections).	
Bay County	Two Special Audits - Office of Sheriff	2
Bay County	Rate Studies - Water and Sewer Systems	1
	Rate Studies - Gas Tax Allocations	1



**TAB 1 – Experience and Qualifications**

The team HCT/CRI presents below our local South Florida governmental experience.

Name of Client	Fiscal Year End	Engaged for 2015	No. of Funds
City of North Miami	Sept 30	Yes	33
City of Riviera Beach	Sept 30	Yes	46
School of Board of Broward County	Sept 30	Yes	20
City of Dania Beach	Sept 30	Yes	20
City of South Bay	Sept 30	Yes	3
City of Lauderhill	Sept 30	Yes	26
Broward MPO	Dec 31	Yes	1
Lauderhill Housing Authority	Sept 30	Yes	1
Virginia Key Beach Park Trust	Sept 30	Yes	1
North Miami CRA	Sept 30	Yes	2
Riviera Beach CRA	Sept 30	Yes	1
Civilian Investigation Panel of Miami	Sept 30	Yes	1
Town of Lauderdale By the Sea Pension Audit	Sept 30	No	1
Micanopy Middle School	June 30	Yes	2
Inlet Grove Community High School	June 30	Yes	2
Florida Office of Early Learning	June 30	Yes	N/A Compliance
Orlando/Orange County Expressway Authority	June 30	Yes (J/V)	N/A
Miami Dade Transit Authority	Sept 30	Yes	N/A Compliance
Duval County Health Dept.	June 30	Yes	Program Specific

**TAB 1 - Experience and Qualifications -- Insurance**

**DECLARATIONS  
ACCOUNTANTS PROFESSIONAL LIABILITY POLICY  
FLORIDA**

PRODUCER BRANCH PREFIX POLICY NUMBER  
**003613 970 APL 275430688**

INSURANCE IS PROVIDED BY  
CONTINENTAL CASUALTY COMPANY  
CNA PLAZA, CHICAGO, IL 60685  
A STOCK INSURANCE COMPANY  
REFERRED TO IN THIS POLICY AS WE, US, OR OUR.

1. Named Insured and Mailing Address  
HCT Certified Public Accountants & Consultants LLC  
3816 Hollywood Boulevard  
Suite 203  
Hollywood, FL 33021-6750

IF YOU HAVE ANY QUESTIONS REGARDING YOUR POLICY  
PLEASE CONTACT US AT THE ADDRESS ABOVE OR CALL  
1-800-262-8060.

\*\*\*\*\* NOTICE \*\*\*\*\*  
THIS IS A CLAIMS-MADE AND REPORTED POLICY AND  
COVERS ONLY CLAIMS FIRST MADE AGAINST AN INSURED  
AND REPORTED IN WRITING TO THE COMPANY DURING  
THE POLICY PERIOD. PLEASE READ THIS POLICY  
CAREFULLY AND DISCUSS THE COVERAGE WITH YOUR  
INSURANCE AGENT.

2. POLICY PERIOD: FROM: 2/06/16 TO: 2/06/17 at 12:01 A.M.  
Standard time at your address shown above.

3. PRIOR ACTS DATE: 2/06/12 at 12:01 A.M.

4. DEDUCTIBLE: Per Claim Deductible \$25,000 or Aggregate Deductible \_\_\_\_\_

5. LIMITS OF LIABILITY: (INCLUDES CLAIM EXPENSES UNLESS AMENDED BY ENDORSEMENT)  
\$1,000,000 PER CLAIM  
\$1,000,000 AGGREGATE

6. FOR NON-RENEWAL: 45 days notice will be given you in accordance with policy conditions.

7. PRINTED ENDORSEMENTS ATTACHED AT POLICY ISSUANCE INCLUDE:  
G-127136-A(7/12) Policy G-127145-A Definition of You and Your  
G-127137-A09(7/12) Declarations Page G-127160-A Sole Owner Death / Disability ECRP  
G-127157-A(6/97) Nuclear Energy & Pollution Excl.  
G-127164-A09(6/97) Amend. Termination Provisions - FL  
G-19104-B(5/95) Policyholder Notice  
G-127165-A09(9/12) Amend. Endorsement - FL  
G-141584-A(6/03) Policyholder Notice  
G-127145-A Definition of You and Your  
G-127145-A Definition of You and Your

G-127137-A09 7/12

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## TAB 1 – Experience and Qualifications

**The firm of HCT Certified Public Accountants and Consultants, LLC is fully licensed and authorized to practice as a certified public accounting firm in the State of Florida. Formally known as Harvey Covington & Thomas of South Florida, the firm was incorporated in 2000.** The proposer does hold an active licensed in the State of Florida # AD67899. We also maintain good standing with the State of Florida Board of Accountancy to practice public accounting and meets the independence standards as defined by generally accepted auditing standards. We will maintain our licence and independence for the duration of the contract. Roderick Harvey, Audit Partner, is we also meet all of the appropriate guidelines required for independence pursuant to Florida statute 473.315 and Florida Administrative Order 61H1-21.001. HCT meets all of the appropriate guidelines required for independence pursuant to Florida statute 473.315 and Florida Administrative Order 61H1-21.001. We are qualified to do business in the State of Florida under the laws of Florida per Chapter 607; F.S. All HCT key audit personnel assigned have successfully completed the number of required hours of Continuing Professional Education (CPE) for CPA's engaged in governmental auditing pursuant to Florida Statute 473.312 and Governmental Auditing Standards (Yellow Book).

**TAB 1 – Experience and Qualifications**

Name of Client	Fiscal Year End	Engaged for 2016	No. of Funds
City of North Miami	Sept 30	Pending	33
City of Riviera Beach	Sept 30	Yes	46
School of Board of Broward County	Sept 30	Yes	20
City of Dania Beach	Sept 30	Yes	20
City of South Bay	Sept 30	Yes	3
City of Lauderhill	Sept 30	Yes	26
Broward MPO	Dec 31	Yes	1
Lauderhill Housing Authority	Sept 30	Yes	1
North Miami CRA	Sept 30	Pending	2
Riviera Beach CRA	Sept 30	Yes	1
Civilian Investigation Panel of Miami	Sept 30	Yes	1
Micanopy Middle School	June 30	Yes	2
Inlet Grove Community High School	June 30	Yes	2
Florida Office of Early Learning	June 30	Yes	N/A Compliance
Orlando/Orange County Expressway Authority	June 30	Yes (J/V)	N/A
Miami Dade Transit Authority	Sept 30	Yes	N/A Compliance
Duval County Health Dept.	June 30	Yes	Program Specific

HCT above listed obligations will not impact the firm’s ability to provide the required external audit required timeline for the City of Fort Lauderdale.

## TAB 1 – Experience and Qualifications -Timing of Engagement

Team HCT/CRI will mutually agree on a time schedule to be developed for the audit of each fiscal year. The schedule shall include dates for completing each of the following steps by the auditors, no later than the agreed upon date for each year of the audit; the following shall be completed by the auditor no later than the indicated dates:

July: Preliminary Entrance Meeting (before July 15<sup>th</sup>)

A preliminary entrance meeting will be held with key Budget and Finance Department personnel, as appropriate, prior to beginning interim/information system control procedures. Auditors will communicate with the City to obtain an understanding of any particular areas of concern or high risk for purposes of planning analysis to be performed.

August/September: Interim and Information System Control Testing

All interim testing, including evaluation and testing of the Management Contracts Financial and Management Information Systems will be completed in August/September of the fiscal year audited.

September/October: Progress Meeting(s)

Progress meeting with key finance/budget personnel to discuss results of control testing and planned substantive testing.

September 30: Audit Plans / Inventory

The auditor shall perform inventory testing at all needed locations. We will also provide a detailed audit plan and a list of all schedules to be prepared by the finance/budget department by July 15<sup>th</sup> of each year.

October 15: Entrance Conference

An entrance conference will be held with the key City personnel. Further, formal progress meetings will be scheduled throughout the engagement as needed or requested by the City and both a preliminary and final exit conference will be scheduled prior to the issuance of the reports.

November/December Substantive Fieldwork

HCT will complete all substantive fieldwork, including finalization of required Supplemental schedules

## TAB 1 – Experience and Qualifications

January 15	<u>Management letter and Audit Report in Draft Form</u>  HCT will complete all Management letter comments and the Audit report in draft format to Transportation personnel for review and discussion. We believe this step add more efficiency to the audit reporting phase as it reduces “surprises” to the client.
February 15:	<u>Draft Audit report for Financial Statements</u>  Submit to the final draft audit report with the Transportation financial statements.
February/March:	<u>Exit Conference</u>  An exit conference will be held with the key County personnel and the Transportation Finance Director or her designee before the issuance of the auditor reports.
March 15:	<u>Issuance of Reports and Financial Statement Attestation</u>  HCT will set a goal of February 1st for issuance of final reports and opinions but will provide no later than March 15 for the previous year’s fiscal year end.

Pursuant to the RFP, any changes to the scheduled audit dates must be provided in writing to the Finance Director at least one week prior to the scheduled due date.

## PROFILE OF AUDIT TEAM

### TEAM RESUME



**Roderick Harvey, CPA, CVA, Managing Partner** -Licensed to Practice in Florida

*Engagement / Client Services Partner*

*(954) 966-4435 Phone*

**Rharvey@hct-cpa.com**

### Experience

Roderick Harvey has over 20 years experience in public accounting, governments, and nonprofit organizations primarily in the areas of auditing and attestation services. Roderick is the managing partner of HCT Certified Public Accountants and Consultants, LLC. He has audited over 70 municipalities, authorities and districts. He has overseen and managed these organizations under the Federal and Florida Single Audit Acts, (OMB Circular A-133), Yellow Book GAAP, GASB 34, GASB 45 and GAAS.

### Education, Licenses & Certifications

- Masters, Professional Accounting, University of Texas
- Bachelor of Arts, Accounting, Florida State University
- Associate of Arts, Business Administration, Broward Community College, Florida

### Professional Affiliations

- Certified Public Accountant – Florida
- Certified Valuation Analyst - Florida
- Member – American Institute of Certified Public Accountants
- Member – Florida Institute of Certified Public Accountants
- Member – Government Finance Officers Association



- Former, Audit Committee School of Miami
- Treasurer, Minority E-Commerce Association
- Treasurer, Business Assistance Center Funding Corporation (BAC)
- Loaned Executive for United Way
- East Austin Enterprise Fund
- US Navy (1988 – 1995)

### Relevant Client Experience

- City of Riviera Beach
  - City of Miami Gardens
  - City of South Bay
  - City of North Miami
  - City of Lauderhill
  - City of Dania Beach
  - Broward County
  - Miami-Dade County
  - Florida Office of Early learning
- ✓ **Roderick Harvey conforms to Yellow Book CPE requirements.**

### Project Duties

Roderick Harvey is expected to perform the following duties during the financial auditing services

Partner-in-charge  
File Review  
Management Approval



## Current Title and Description of Duties

Roderick Harvey's current position title is **Managing Partner**. His duties for the firm include:

- Leading and planning engagements at a high level, including engagements performed under GAAS, Government Auditing Standards (Yellow Book), and OMB A-133 Single Audit requirements
- Consult with nonprofit, governmental, and business entities regarding regulatory compliance, tax compliance, internal controls, accounting systems, financial reporting, and best practices
- Providing timely, high quality client service that meets or exceeds client expectations.
- Ability to work within budgetary and time constraints while providing a high-level of client satisfaction.
- Providing appropriate and timely performance feedback to those supervised.
- Attracting, developing, and retaining top talent.
- Ensuring that all deliverables and related reports and findings are prepared with an eye on quality, thoroughness and accuracy.
- Keeping lines of communication open with staff and clients.
- Keeping abreast of latest developments as they affect GAAP and the Firm's standards and policies.
- Ensuring professional development through ongoing education and obtaining additional certifications as appropriate.
- Anticipating and addressing client concerns.
- Increasing level and types of services to clients.
- Promoting new ideas and business solutions that result in extended services to existing clients.



Michael Carter, CPA  
Engagement and Audit Partner

(850) 878-8777 phone

[MCarter@CRlcpa.com](mailto:MCarter@CRlcpa.com)

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### Experience

Michael has over 20 years of experience in accounting, auditing, consulting and tax services. He has served as partner on audits of governmental entities, non-profit organizations, various employee benefit plans, and for-profit corporations. As a member of the firm's Not-for-Profit and Governmental Industry Team, he is experienced with the issues most pertinent to these industries. Michael meets the Yellow Book CPE requirement and has performed audits in accordance with the Federal and Florida Single Audit Act and Uniform Guidance. Michael regularly contributes editorial content to local and state publications and presents financial and industry information at various client sponsored events. He serves as chairman for the Tallahassee Museum, a local 501(c)(3) organization. Michael is the audit partner within the Tallahassee office.

### Education, Licenses & Certifications

- BS, Accounting and Finance, Florida State University
- Certified Public Accountant – Florida

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Society of Association Executives (FSAE)

### Relevant Client Experience

- Florida Prepaid College Board (component unit of the State Board of Administration)
- Ounce of Prevention Fund of Florida (Federal and State Single Audit)
- Office of Student Financial Assistance (Guaranty Agency Funds)
- State Board of Administration ( GASB 72 consulting)
- Eastpoint and Lanark Village Water and Sewer District (Yellow Book audit)

## PROFILE OF AUDIT TEAM

### TEAM RESUME



#### **DeAnna Stinson, MBA, COO**

*Engagement Administrator*

*(954) 966-4435 Phone*

[Dstinson@hct-cpa.com](mailto:Dstinson@hct-cpa.com)

### Experience

DeAnna has over 20 years of diverse experience in public accounting specifically auditing and has been with the firm since 2012. She has performed audits under the Single Audit Act (OMB Circular A-133), Yellow Book and GAGAS for multiple municipalities, publicly funded non-profit organizations and other government agencies. DeAnna has more than ten years of governmental experience. DeAnna also has experience auditing privately held corporations as well as publically traded ones, and is familiar with SEC rules and regulations. Her experience includes such industries as manufacturing, retail, distribution, construction, financial services and hotel and leisure. DeAnna has also worked in the private sector performing external financial reporting and compliance functions for a large corporation.

DeAnna has experience using QuickBooks, Microsoft Dynamics (Solomon) as well as utilizing complex data-mining software (ACL).

### Education, Licenses & Certifications

Masters of Business Administration University of Phoenix

Bachelor of Science in Accounting- Hampton University



## Relevant Client Experience

City of Riviera Beach  
City of Miami Gardens  
City of South Bay  
City of North Miami  
City of Lauderdale  
City of Dania Beach



## Continuing Professional Education (CPE)

64 hours – Governmental Accounting and Auditing  
6 hours – Ethics  
24 hours – Behavioral Subjects including fraud  
22 hours in Accounting and Auditing

✓ **DeAnna Stinson conforms to Yellow Book CPE requirements.**



Sara Applewhite, CPA  
Consulting Partner

(850) 526-3207 phone

[SApplewhite@CRlcpa.com](mailto:SApplewhite@CRlcpa.com)

## Experience

Sara has over thirty years of experience in public accounting. She has significant experience in serving both large and small entities in a wide variety of industries, including non-profit, healthcare, and governmental. She serves audit clients requiring an understanding of requirements under Yellow Book, Florida Single Audit Act, Circulars A-133, A-110 and A-122, and the Uniform Guidance. Sara is the supervisory partner in the Marianna office and serves as engagement partner on four county and five city audits.

## Education, Licenses & Certifications

- BS, Accounting (Magna Cum Laude), Florida State University
- Certified Public Accountant
- Certified Fraud Examiner

## Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Association of Certified Fraud Examiners (ACFE)

## Relevant Client Experience

- Calhoun, Jackson, Jefferson and Washington County
- City of Alford, Altha, Blountstown, Marianna and Wewahitchka
- Franklin, Washington, Calhoun, Walton County School Board



Brian Manuel, CPA, CFE  
Audit Manager

(850) 878-8777 phone

[BManuel@CRLcpa.com](mailto:BManuel@CRLcpa.com)

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### Experience

Brian is a CPA in the audit department of Tallahassee office of Carr, Riggs & Ingram, LLC. He has over 7 years of experience providing tax preparation and planning services for small and closely held businesses. Brian currently serves as a manager at CRI in planning, supervising, and conducting audits of governmental, not-for-profit, and local for profit businesses. Brian has extensive experience with audits of local governments, cities and municipalities ranging from cities with a few thousand residents to serving as manager of the audits of the City of Jacksonville and City of Tallahassee. Brian has accumulated substantial experience through his career in compliance monitoring and auditing under Federal Acquisition Regulation (FAR), OMB Circular A-133, the North Carolina statues over single audits, and the Florida Single Audit Act.

Brian received his Bachelors of Science and Master of Accounting degrees from Appalachian State University in North Carolina. Brian serves on the FICPA's Accounting Principles and Auditing Standards Committee as well as the Young CPA Committee. Brian is a member of the Tallahassee Network of Young Professionals and is an adult volunteer with the Boy Scouts of America where he is involved in its local and national leadership and youth development programs.

### Education, Licenses & Certifications

- BSBA, Accounting, Appalachian State University, NC
- MS, Accounting, Appalachian State University, NC
- CPA License, North Carolina License # 36156
- CPA License, Florida License # AC45982
- CFE Credential, Membership #675032

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- North Carolina Association of Certified Public Accountants (NCACPA)
- Association of Certified Fraud Examiners (ACFE)

### Relevant Client Experience

- City of Jacksonville and Tallahassee
- Florida Prepaid College Board (component unit of State Board of Administration)

**TEAM RESUME**



**Ivan Perez, CPA**

*Engagement Lead Senior Auditor*

*(954) 966-4435 Phone*

[lperez@hct-cpa.com](mailto:lperez@hct-cpa.com)

**Experience**

Ivan has more than 20 years of audit and accounting experience and has been with the firm since 2012. He has performed governmental audits for many years and is familiar with OMB-133 Single audits as well as the Florida State Single Audit Act. Ivan has extensive experience in data mining and advanced excel analysis and is able to utilize these skills during the audit engagement to facilitate detailed testing of transactions. He is a proven and highly capable audit manager with excellent interpersonal skills and a hands-on approach which ensures that the HCT audit team will work efficiently and seamlessly with City of Fort Lauderdale 's budget and finance department.

**Software proficiencies:** MS Office Professional, QuickBooks, Peachtree, DataWrite and Creative Solutions Accounting

**Education, Licenses & Certifications**

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

**Professional Affiliations**

Member - FICPA - Section membership of State and local governments

**Relevant Client Experience**

- City of Riviera Beach
- City of Dania Beach
- City of South Bay
- City of N. Miami
- City of Lauderhill

## TAB 2 – Approach to Scope of Work

HCT has the ability to fulfill all elements of the Scope of work for the City of Fort Lauderdale . Our mission is to serve the Florida governmental & nonprofit community by providing highly quality audit and consulting engagements. Our quality resource will be employed for the following-

### Professional staff resources

Our firm is one of the leading governmental specialist firms in the area. By combining our expertise, experience and the energy of our staff, each client receives close personal and professional attention. Our high standards, service and specialized staff spell the difference between our outstanding performance, and other firms. We make sure that the City of Fort Lauderdale is served by the expertise of our whole firm.



### Responsiveness

Our firm is responsive. Organizations who choose our firm rely on competent advice and fast, accurate personnel. Through hard work, we have earned the respect of the business and financial communities. HCT has the people and ability to provide optional services. Our current governmental clients have issued over 200 million in new bond placements.

### Quality staff resources

An accounting firm is known for the quality of its service. Our firm's reputation reflects the high standards we demand of ourselves. Our primary goal as a trusted advisor is to be available to provide insightful advice to enable our clients to make informed financial decisions. We do not accept anything less from ourselves and this is what we deliver to you.

We feel it is extremely important to continually professionally educate ourselves to improve our technical expertise, financial knowledge and service to our clients.





## TAB 2 – Approach to Scope of Work

### Overall Approach to Project

HCT can fulfill all elements of the Scope of Services and Special requirements as defined below:

1. Citywide Risk Assessment:
  - a. The Proposer will conduct a citywide risk assessment that includes a review of controls currently in place to enable the firm to better understand the City’s governing and operating structure.
  - b. The risk assessment will identify the areas of the highest risk areas.
  - c. Using this information, the Proposer will develop an External audit schedule prioritizing areas of highest risk.
  - d. Present the findings of the Citywide Risk Assessment in a report to the CMO which will also contain an External audit schedule which will identify and prioritize the areas of greatest risk.
2. Communication with Audit Advisory Committee / City Finance Department
  - a. Upon approval of the Audit plan, Team HCT/CCRI will perform audits of each area identified on the external audit schedule.
  - b. Audit areas will require the Team HCT to work in conjunction with key staff in each area and conduct a thorough audit of the identified area. This work will include:
    - i. Provide recommendations for strengthening external controls in order to lower identified risks.
    - ii. Review department operations to ensure compliance with the City Code requirements, City policies and procedures.
    - iii. Assess compliance of business practices with various outside agencies, such as grant reporting agencies and other County, State and Federal regulatory agencies.
    - iv. Provide recommendations for implementing “best practices” in instances where policies, procedures and processes do not exist or should be improved upon.
    - v. Perform operational reviews of key business processes to identify deficiencies and weaknesses and make recommendations for improvements.
    - vi. Work closely with internal auditors and the City staff to ensure minimal duplication of effort and proper focus.
    - vii. Attend Audit Advisory meetings and submit the audit plan before July 27<sup>th</sup>.

## TAB 2 – Approach to Scope of Work

### **Work plan -Preliminary evaluation of Internal Environment**

The first step in performing the audit will be the preliminary evaluation of the computer systems covering:

1. How the computer function is organized,
2. Use of computer hardware and software
3. Applications processed by the computer and their relative significance and
4. Methods and procedures for implementation of new applications or revision to existing applications

In the course of preliminary evaluation of the internal environment, Team HCT/CRI will ascertain the level of control awareness in the City and existence (or non-existence) of control standards. The preliminary evaluation will identify potential key controls and any serious key control weaknesses. For each control objective, auditors will determine whether or not the objective has been achieved; if not, we will assess the significance and risks involved with due to control deficiencies. After completing the preliminary evaluation of the computer systems, HCT will determine the appropriate audit approach for specific task order.

### **Audit Procedures**

The FAMIS financial / accounting system is employed, therefore, we will (i) review each active module and (ii) the extent of inherent risk and mitigated control/detection risk and the (iii) testing required.

Audit procedures include:

1. Collecting and processing a set of test data that reflects all the variants of data and errors which can arise in an application system at different times;
2. Using integrated test facilities, built into the system by the Eden system to help the External auditor in his requirements, as one of the users of the system;
3. Simulating the auditee's application programs using audit software to verify the results of processing;
4. Reviewing program listings periodically to see that there are no unauthorized alterations to the programs;
5. Using either developed programs to interrogate and retrieve data applying selection criteria and to perform calculations and extracting samples of data from the City of Fort Lauderdale database/files, using sampling techniques, for post analysis and review; and
6. The nature of data and type of analysis required determine what technique is to be employed.

## TAB 2 – Approach to Scope of Work

Computer audit techniques may be employed for:

1. Verification of ledger balances and control totals independently;
2. Recalculation of critical computerized calculations to check mathematical correctness;
3. Range checks to verify the working of computer based controls and testing for exception conditions; and
4. Testing the validity of data which have gone into the master file.
  - a. detection of data abuse/frauds, and
  - b. substantive testing with large volumes of data which is difficult, if not impossible in a manual audit process.

### **Proposed segmentation, assigned level of staff and engagement hours per segment**

HCT has documented the proposed External audit approach, including a general work plan, level of staffing, estimated hours per segment, an explanation of audit methodology, and other information related to the specific audit approach. This is a general work plan and is subject to change based on the City of Fort Lauderdale's schedule and varying External audit issues. If awarded the contract, we will coordinate with the City of Fort Lauderdale's management to provide a finalized plan. Any changes to the initial plan resulting from the audit results will be discussed with the City of Fort Lauderdale's management immediately.

For efficiency, HCT will perform **internal control evaluations**, including gaining an understanding of the City of Fort Lauderdale's control procedures and documentation of that understanding through flowcharts, narratives, questionnaires and summary schedules. Depending on the results of our internal control analysis and our assessment of the City of Fort Lauderdale's control risks, we will perform dual purpose tests of controls and detailed balances and perform corroborating analytics and predictive procedures. We will also review immaterial departments, transaction cycles and compliance areas on a rotational schedule based on the assessed risk to the City of Fort Lauderdale. For example, if risk appears high for disbursements and vendor payments, we will prioritize the testing of expenditure compliance.

#### *Preliminary Planning*

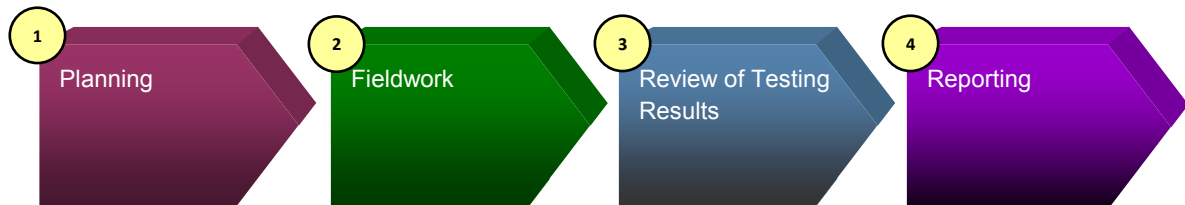
- Preliminary Entrance meeting with appropriate personnel from Management contracts.
- Coordinate meeting schedules with the City of Fort Lauderdale's management.
- Research Rules and Regulations, including the City of Fort Lauderdale's ordinances.
- Identification of material transaction cycles, information systems and identification of high-risk areas.

- Obtain and review all agreements, including third party agreements, grant agreements, etc.
- Determine/verify major fund determinations and materiality levels and areas for tests of balances.
- Review of any Identified Significant Deficiencies as communicated by Management Review of Reports issued by the Auditor General and/or other Agencies, Grantors, etc. (if any).
- Preparation of all audit confirmations including related parties for all the City of Fort Lauderdale 's department heads and Commission members.
- Develop/finalize control analysis audit programs.
- Preliminary Analytical procedures-obtain the City of Fort Lauderdale 's budget and compare to actual expenditures, ensuring that expenditures do not exceed budgeted appropriations.
- Preliminary Identification of areas for testwork.
- Determination of the necessity of a federal and/or State Single Audit and identification of Major Programs.
- Preparation of detailed engagement budget and assignment of work areas to be performed by staff.

*Tests of Controls/ Information Systems*

- Gain an understanding and document control procedures and material information system processes. Obtain organization charts to determine segregation of duties.
- Perform IT testing required pursuant to SAS requirements.
- Assess preliminary Control Risk, Detection Risk, and Inherent Risk determination.
- Develop programs to test identified and documented Controls.
- Select Samples (utilize statistical sampling to provide for a confidence rate of at least 90 percent).
- Perform final assessment of Control Risk based on results of test work.
- If necessary begin testing for Single Audit/utilize dual test work, maintaining adequate sample sizes.

HCT's audit team will work closely with your management team through the external audit



process. **HCT/CRI approach to the annual external audit work plan.**

**Audit Segmentation Detail**

**Planning / Internal Control / Compliance**

<p><b>Engagement Administration and Planning</b></p> <p><b>Partner, Manager</b></p>	<ul style="list-style-type: none"> <li>■ Communication with those charged with governance to discuss goals, audit timetable, audit work plan and particular areas of specialized concentration.</li> <li>■ Make preliminary assessment of the City of Fort Lauderdale , its environment, and its internal controls.</li> <li>■ Update systems documentation and permanent file information.</li> <li>■ Review status of prior-year audit recommendations or findings, if any, and ascertain whether they were appropriately resolved.</li> <li>■ Identify all federal and state financial awards programs and evaluate scope for Federal and Single Audit Acts requirements (part of work plan, but do not anticipate any).</li> <li>■ Document our understanding of all financially significant laws and regulations, and identify any new laws or regulations that require audit testing. Identify modifications or new inter-local agreements.</li> <li>■ Discuss implementation of recent GASB pronouncements, and determine applicability of pending matters.</li> </ul>
<p><b>Evaluation of the Entity , its Environment, and its Internal Controls</b></p> <p><b>Manager, Senior, IT Specialist</b></p>	<ul style="list-style-type: none"> <li>■ Obtain and document our understanding of the entity, its environment, and its internal controls, organizational structure, and operating characteristics.</li> <li>■ Evaluate organization, personnel, and financial practices.</li> <li>■ Document existing EDP controls, and evaluate adequacy of physical security environment, including business continuity (disaster recovery) planning.</li> <li>■ Evaluate financial reporting systems and administrative monitoring capabilities.</li> <li>■ Design preliminary tests of controls for compliance with prescribed systems.</li> <li>■ Identify specific compliance requirements related to, ordinances, and Florida Statutes.</li> <li>■ Perform testing of controls over areas deemed to have financial significance. These generally include testing of cash disbursements, cash receipts, journal entries, contracts, etc.</li> <li>■ Review minutes of meetings and prepare an abstract of information relative to the audit of the financial statements.</li> </ul>

**Audit Segmentation Detail**

<p><b>Minutes, Contracts, &amp; Resolutions Manager</b></p>	<ul style="list-style-type: none"> <li>■ Obtain data concerning outstanding contractual commitments, if any, for financial statement disclosure adequacy.</li> <li>■ Design tests of controls for compliance with applicable laws and regulations and the Rules of the Auditor General of the State of Florida.</li> <li>■ Develop a compliance work program and incorporate it into the overall audit plan.</li> </ul>
<p><b>Budgets Senior and Staff</b></p>	<ul style="list-style-type: none"> <li>■ Document budgetary process and confirm compliance with applicable local ordinances, procedures, and regulations.</li> <li>■ Review authorization and impact of interim budget amendments, if any.</li> </ul>

**Substantive External Audit Testing**

<p><b>Cash, Investments, and Restricted Funds</b></p>	<ul style="list-style-type: none"> <li>■ Ascertain that cash in the balance sheet is on hand or on deposit with third parties (trustees) in the name of the City.</li> <li>■ Ascertain that all cash funds of the City are included in the balance sheets.</li> <li>■ Ascertain that depositories are legally acceptable, that adequate collateral has been pledged for the City's deposits, and that separate depository accounts are maintained for each fund for which required.</li> </ul>
<p><b>Senior and Staff</b></p>	<ul style="list-style-type: none"> <li>■ Ascertain that the cash balances reflect a proper cutoff of receipts and disbursements and are stated at the correct amount.</li> <li>■ Ascertain that cash balances are properly presented in accordance with related restrictions and those disclosures are adequate.</li> <li>■ Ascertain that investment balances are evidenced by securities or other appropriate legal documents, either physically on hand or held in safekeeping by others, and include all the City's investments.</li> <li>■ Ascertain that investments are the types authorized by law, contract, and the investment policy of the City of Fort Lauderdale .</li> <li>■ Ascertain that investment values, incomes, gains, or losses are correctly stated and properly allocated to accounts.</li> <li>■ Ascertain that investments are properly described and classified by fund type in the combined balance sheet and related disclosures.</li> <li>■ Ascertain that only earned revenues, if any, in the fiscal year have been recorded, and amounts uncollected at year-end presented as receivables are valid. Ascertain that City of Fort Lauderdale has satisfied the relevant legal requirements to receive all revenues recorded.</li> </ul>

**Audit Segmentation Detail**

	<ul style="list-style-type: none"> <li>■ Ascertain that the revenues were billed or charged and recorded at the correct amount and receivables are stated at the net realizable amount.</li> <li>■ Ascertain that amounts billed for services rendered are valid and have been billed to customers at authorized rates.</li> <li>■ Ascertain that unbilled service revenues are appropriately reflected in the proper accounting period.</li> </ul>
<p><b>Receivables, Revenue and Cash Receipts Senior and Staff</b></p>	<ul style="list-style-type: none"> <li>■ Ascertain that an adequate allowance for doubtful accounts has been established and that the related amounts and disclosures are properly presented in the financial statements.</li> <li>■ Ascertain that receivables are properly classified in the financial statements and that related disclosures are adequate.</li> </ul>
<p><b>Accounts Payable and Expense Cutoff Senior and Staff</b></p>	<ul style="list-style-type: none"> <li>■ Ascertain that recorded expenses and cash disbursements are for goods and services authorized and received.</li> <li>■ Ascertain that expenses incurred for goods and services and related accounts payable have all been identified, including any contingent or contractual liabilities.</li> <li>■ Ascertain that expenses for goods and services are authorized in accordance with the budget and other regulations or requirements.</li> <li>■ Ascertain that expenses and related disbursements and liabilities have been recorded correctly as to account, budget category, period, and amount.</li> <li>■ Ascertain that expenses and related liabilities are properly classified by budget category and related disclosures are adequate.</li> </ul>
<p><b>Payroll and Related Liabilities Senior and Staff</b></p>	<ul style="list-style-type: none"> <li>■ Ascertain that payroll disbursements are made only for work authorized and performed by authorized personnel.</li> <li>■ Ascertain that payroll is computed using rates and other factors in accordance with contracts and relevant laws and regulations.</li> <li>■ Ascertain that payroll and related liabilities are correctly recorded as to amount and period and properly distributed by account and budget category, and disclosures are adequate.</li> <li>■ Ascertain the status of employee compensatory benefits for accruals and disclosure.</li> </ul>
<p><b>Inventories</b></p>	<ul style="list-style-type: none"> <li>■ Ascertain that inventories recorded represent a complete listing of materials and supplies held by City of Fort Lauderdale , and that such assets are physically on hand.</li> <li>■ Ascertain that inventory listings are accurately valued and the totals are properly recorded in the accounts.</li> </ul>

<b>Audit Segmentation Detail</b>	
<b>Senior and Staff</b>	<ul style="list-style-type: none"> <li>Ascertains that inventory is properly classified and disclosure is made of the equity reserve, if appropriate.</li> </ul>
<b>Property, Plant, Equipment, and Capital Expenditures</b>	<ul style="list-style-type: none"> <li>Ascertains that property and equipment represent a complete and valid listing of the capitalizable cost of assets purchased, constructed, or leased, and are physically on hand.</li> <li>Ascertains that capital expenditures represent a complete and valid listing of the capitalizable cost of the property and equipment acquired during the period, and capitalizable costs are excluded from repairs and maintenance and similar expenditure accounts.</li> <li>Ascertains that capitalized costs and related depreciation associated with all sold, abandoned, damaged, or obsolete fixed assets have been removed from the accounts.</li> <li>Ascertains that depreciation charges on all depreciable assets have been computed on an acceptable and consistent basis and that the related allowance accounts are reasonable.</li> <li>Ascertains that capital expenditures and fixed assets are properly classified and related disclosures are adequate.</li> </ul>
<b>Senior and Staff</b>	<ul style="list-style-type: none"> <li>Ascertains that debt is authorized and properly recorded.</li> <li>Ascertains that all indebtedness of the City of Fort Lauderdale is identified, recorded, and disclosed.</li> <li>Ascertains that the City of Fort Lauderdale has complied with provisions of indentures and agreements related to debt, including provisions on use of proceeds.</li> <li>Ascertains that debt service expenditures (principal and interest payable) are properly recorded, classified, and disclosed.</li> <li>Ascertains that debt and related restrictions, guarantees, and commitments are properly presented and related disclosures are adequate.</li> <li>Reviews arbitrage calculations if applicable for reasonableness.</li> </ul>
<b>Long-Term Debt and Debt Service Expenditures</b>	<ul style="list-style-type: none"> <li>Documents and evaluates controls over self-insurance programs, if any, including evaluation of the work of any specialists.</li> <li>Ascertains that claims paid during the year are recorded correctly as to account, amount, and period and are disbursed in accordance with the City of Fort Lauderdale's policies and procedures for claims settlement.</li> <li>Reviews the estimated liability for insurance claims at year-end and the related cost allocations.</li> <li>Ascertains that insurance transactions are properly classified and described in the combined financial statements and related disclosures are adequate. Reviews GASB Statement No. 10 disclosures related to risk management.</li> </ul>
<b>Manager, Senior</b>	
<b>Risk Management and Internal Service Funds</b>	
<b>Manager, Senior</b>	



Audit Segmentation Detail	
<b>Net Assets</b>  <b>Senior and Staff</b>	<ul style="list-style-type: none"> <li>■ Ascertain that all reservations of net assets are recorded and properly authorized.</li> <li>■ Ascertain that components of net assets are determined in accordance with applicable regulations and requirements.</li> <li>■ Ascertain that components of net assets and changes in net assets are properly computed and are described, classified, and disclosed appropriately.</li> </ul>
<b>Revenues</b>  <b>Senior and Staff</b>	<ul style="list-style-type: none"> <li>■ Perform analytical procedures related to charges for services.</li> <li>■ Compare revenue data for current period and historically to demographics.</li> <li>■ Develop other customized procedures once planning and risk assessments are performed.</li> </ul>
<b>Expenses</b>  <b>Senior and Staff</b>	<ul style="list-style-type: none"> <li>■ Perform analytical procedures related to expenses.</li> <li>■ Through testing and observation, determine that expenses are appropriate and properly classified.</li> <li>■ Determine that expenses are properly classified for budgetary purposes.</li> </ul>
Grant Compliance External Audit	
<b>Grant Programs</b>  <b>Manager, Senior and Staff</b>	<ul style="list-style-type: none"> <li>■ Evaluate and test controls over compliance requirements.</li> <li>■ Ascertain status and resolution of prior-year findings and questioned costs.</li> <li>■ Test grant revenue through confirmation with grantor agency and ascertain appropriateness of classification.</li> <li>■ Ascertain that grant revenues and expenditures charged to grant programs are valid and complete and, if applicable, indirect costs are properly allocated.</li> <li>■ Ascertain that grants are administered and grant revenues and expenditures are recorded in accordance with grant provisions and related laws and regulations.</li> <li>■ Ascertain that grant-related amounts are properly presented and related disclosures concerning restrictions and compliance are adequate.</li> </ul>
Wrap-up and Reporting	
<b>General</b>	<ul style="list-style-type: none"> <li>■ Coordinate review of the Management's for inclusion in the report of findings with the City Manager / Finance Department</li> <li>■ Complete the Entity Wide controls checklists.</li> <li>■ Review status of prior-year audit recommendations and ascertain whether they were appropriately resolved.</li> <li>■ Provide current-year audit findings and recommendations for</li> </ul>

### Audit Segmentation Detail

<p><b>Partner,</b></p> <p><b>Manager,</b></p> <p><b>Senior</b></p>	<p>improvement related to the internal control, accounting, accounting systems, and compliance with policies and procedures.</p> <ul style="list-style-type: none"> <li>■ Prepare preliminary drafts of internal audit reports and meet with management to review drafts prior to issuance.</li> <li>■ Schedule and attend final meeting with management to finalize all finding / reporting matters.</li> <li>■ Present Report of Findings to management/CMO of the City of Fort Lauderdale .</li> </ul>
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### Extent and Use of EDP software in the engagement

Information management has become a vital process in both public and private entities. Although the systems used to gather, sort and distribute information are becoming more sophisticated, the chance of system malfunction is also rising, a risk that could have major ramifications. Due to the significance of this risk, members of the engagement team have System-Data Risk Management experience. Our I.T. auditor will evaluate the electronic data processing general controls within the computer environment as specifically related to the information flows and will advise the other engagement team members as to how the EDP system affects the planned audit procedures.

The I.T. auditor would then perform specific tests and prepare a written document addressing procedures, processes, and controls. All professionals assigned to the engagement have received extensive training (provided to all HCT professionals) in computer skills.

In addition, our audit software will be used to analyze data for integrity in input, processing and output, and interfacing. We use complementary tools for results comparison when necessary. HCT's information technology auditors perform data analysis to verify the accuracy of client data, whether text or numerical. They manipulate client data to create randomly generated samples so they can identify potential errors and minimize risk. We have staff with experienced data mining skills including the use of complex data mining software such as ACL and IDEA.

IT Audit is the process of collecting and evaluating evidence to determine whether a computer system has been designed to maintain data integrity and the safeguarding of technological assets, which allows organizational goals to be achieved effectively through the use of efficient resource management. Data integrity relates to the accuracy and completeness of information as well as to its validity in accordance with the norms. An organization's information system should do the procedural legwork so that the client can focus on the interpretation and reporting of results. HCT believes that the evaluation and assessment of our client's technological environment is a keystone for the audit process.



HCT utilizes auditing software and paperless working paper documentation and up-to-date technology to ensure the most efficient and effective performance of the audit engagement and to offer the best service for the City of Fort Lauderdale . This includes sophisticated trial balance software which groups the City of Fort Lauderdale 's trial balance. These numbers are then transferred into templates in excel through an integrated formula and inserted into a word document to create a seamless financial statement report

**As outlined above, to gain an understanding on document control procedures and management information system processes; HCT will assess preliminary Control Risk, Detection Risk, and Inherent Risk in order to evaluate overall Control Risk and to determine what controls can be relied upon to minimize our substantive work performed. Based on this assessment, we will develop programs to test identified and documented controls and select samples (utilizing statistical sampling) to provide for a confidence rate of at least 90 percent. We will also utilize dual purpose testing during our single audit procedures to test the overall disbursement controls within the City of Fort Lauderdale.**

HCT will perform walkthroughs for all key areas of controls based upon source documentations selection. Additionally, we will interview heads of departments to gain an understanding for the narrative processes for all of the areas of the City of Fort Lauderdale that receive and disburse cash, including payroll. We have an internal control and compliance specialist on staff that will perform these tests for the City of Fort Lauderdale . Once HCT has documented its understanding of all key controls, we will perform a final assessment of Control Risk based on results of test work.

HCT's approach in determining laws and regulations that will be subject to audit test work involves research of applicable State and Federal Statutes, local ordinances, the Auditor General Etc. We monitor new laws and maintain up-to-date training to ensure we have timely knowledge of any changes that affect our industry or our clients. Information is obtained through examination of the law/ordinance creating the municipality. We interview the City of Fort Lauderdale 's Commission, Management and contact our associates at the Auditor General and, if necessary, Federal contacts (such as cognizant agents or grantor agencies). We also review minutes, prior to leaving the field, to ensure we have complete understanding of any new Board mandates or ordinances. We examine the entities' policies and procedures to determine compliance with applicable laws and regulations. And, finally, before leaving the field or opining on compliance, we obtain attorney confirmation letters to substantiate any contingent liabilities that may arise due to pending litigation as well as perform a search for related party transactions.



When determining which laws and regulations will be subject to analysis, we assess both the qualitative as well as the quantitative risks of non-compliance in consideration of external parties and/or public perception. For example, while we have always obtained related party confirmations from Commission members and upper management, we have recently lowered our materiality scope to analyze all possible instances of noncompliance. Because of the current climate related to Commissioners and senior management in South Florida, an organization does not have incur a material instance of related party noncompliance for the City of Fort Lauderdale and the general perception can be adverse. As a part of our engagement, we will evaluate the City of Fort Lauderdale 's policies and procedures for identifying and disclosing potential related party transactions and assess the risk related to potential noncompliance non-compliance.

HCT utilizes several tools when selecting samples, in addition to considering sample sizes as suggested by the PPC as tailored for each individual client, we also utilize the *AICPA Audit Guide for Audit Sampling*. HCT will utilize statistical and nonstatistical sampling when performing various testwork, as appropriate.

During tests of controls, we will utilize attributes sampling to verify documented controls are in place and functioning for each major transaction cycle. The purpose of the controls testwork is to test the deviation rate of a control to support our initial assessment of control risk. Because we would like to support a low level of control risk, and therefore decrease the level of testing required in substantive (or "final" testwork), our samples will be randomly selected, with each item of the defined population having an equal chance of selection. We will verify the population is "complete" and that the sample is representative of the population, e.g., that the sample expresses the same characteristics of the population based on such factors as fund type, number of transaction types, processing methodology, etc.

Sample sizes will generally be based on the assumption of a 95% confidence level and an expected deviation rate of zero. Depending on the tolerable deviation rate, our sample sizes will vary from 36 items to 59 items selected for testwork. If a "deviation" is found, or the deviation rate exceeds our tolerable error rate, Auditors will consider whether the deviation represents an isolated incident, consider increasing the sample size to allow for the actual deviation rate, or consider assessing control risk at greater than low and increase substantive work for that particular control and related financial statement assertion(s). It should be noted that for smaller populations, sampling strategy will differ somewhat as dictated by the AICPA Sampling Guide.



HCT is in the business of External auditing governmental entities. This is what we do. Please see a sample issued CAFR report performed by HCT at <http://www.northmiamifl.gov/departments/finance/cafr.aspx>. We have the knowledge and the experience to resolve any potential problems that could occur during the audit engagement. HCT believes in good communication. We have the staff as well as the expertise to meet all of the City of Fort Lauderdale 's requirements. So long as there is open communication between management and our staff, we will be able to identify and anticipate any significant problems before they occur.

By forming a relationship with HCT, the City of Fort Lauderdale 's personnel will benefit from a structured approach that draws on the broad skills of a team of experienced professionals who will service your account. **The firm members are available, within 8 hours of notice, for telephone conference calls, and we are able to be on site within 24 hours, or less, if needed.** Our engagement management style is experience, "team focus" and "personal attention".

**TAB 3 – References**

Description	Revenue / Assets Size	Fiscal Year Ended
Miami Dade County (Transit Segment)	<b>\$2.3 Billion</b>	September 30th
Broward County, Florida	<b>Over \$3 Billion</b>	September 30th
Palm Beach County (Palm Tran)	<b>\$475 million</b>	September 30th
Central Florida Expressway Authority	<b>\$4.3 Billion</b>	June 30th
Florida Commission on Transportation for the Disadvantaged	<b>Over \$50 million</b>	June 30th
Broward Metropolitan Planning Organization	<b>Over \$4 million</b>	June 30th
City of Miami Gardens	<b>Over \$85 million</b>	September 30th
City of North Miami	<b>Over \$90 million</b>	September 30th
City of Riviera Beach	<b>Over \$80 million</b>	September 30th

**TAB 3 – References**

We audit several similar governmental entities/ local governments to the City. See the charts below for a sample of the clients of HCT/CRI.

Client Name & Contact Information	Scope of Engagement	Project Period	GFOA Submitted	Total Cost of Project
Patrick Twyman Accounting Services Manager City of Tallahassee 300 South Adams Street Tallahassee, FL 32301 <u>850-891-8868</u> Patrick.twyman@talgov.com	CAFR- Financial Statement, Component Unit and Single Audits	<b>2011 – current</b>	Yes	Prime (contract value over \$1,000,000)
M. Steele-Miller City of North Miami, Florida 776 Northeast 125 <sup>th</sup> Street North Miami, Florida 33161 <u>(305)-895-9881</u> msteele@northmiamifl.gov	CAFR- Financial Statement, Component Unit and Single Audits	<b>2011 – current</b>	Yes	Prime (contract value over \$500,000)
Karen Hoskins City of Riviera Beach 300 Blue Heron Blvd. Riviera Beach, Florida 33404 <u>(561) 845-4040</u> <u>Khoskins@rivierabch.com</u>	CAFR- Financial Statement, Pension Fund, Component Unit and Single Audits	<b>2008 – current</b>	No	Prime (contract value over \$500,000)
Kennie Hobbs, CPA City of Lauderhill, Florida 5581 W. Oakland Park Blvd. Lauderhill, Florida 33313 <u>(954) 730-3044</u> <u>khobbs@lauderhill-fl.gov</u>	CAFR- Financial Statement and Single Audits	<b>2003 – current</b>	Yes	Prime (contract value over \$500,000)
Tracey Mitchell-Flavien Broward Metropolitan Planning Organization 100 West Cypress Creek Road 8 <sup>th</sup> Floor, Suite 850 Fort Lauderdale, FL 33309 <u>(954)876-0039</u> MitchellT@browardmpo.org	CAFR- Financial Statement and Single Audits	<b>2013 – current</b>	Yes	Prime (contract value over \$200,000)

**TAB 4 – Minority/ Women Participation**  
**Local Preference**

Team HCT meets the qualification as a local business.



**NON-COLLUSION STATEMENT:**

By signing this offer, the vendor/contractor certifies that this offer is made independently and *free* from collusion. Vendor shall disclose below any City of Fort Lauderdale, FL officer or employee, or any relative of any such officer or employee who is an officer or director of, or has a material interest in, the vendor's business, who is in a position to influence this procurement.

Any City of Fort Lauderdale, FL officer or employee who has any input into the writing of specifications or requirements, solicitation of offers, decision to award, evaluation of offers, or any other activity pertinent to this procurement is presumed, for purposes hereof, to be in a position to influence this procurement.

For purposes hereof, a person has a material interest if they directly or indirectly own more than 5 percent of the total assets or capital stock of any business entity, or if they otherwise stand to personally gain if the contract is awarded to this vendor.

In accordance with City of Fort Lauderdale, FL Policy and Standards Manual, 6.10.8.3,

3.3. City employees may not contract with the City through any corporation or business entity in which they or their immediate family members hold a controlling financial interest (e.g. ownership of five (5) percent or more).

3.4. Immediate family members (spouse, parents and children) are also prohibited from contracting with the City subject to the same general rules.

**Failure of a vendor to disclose any relationship described herein shall be reason for debarment in accordance with the provisions of the City Procurement Code.**

**NAME**

**RELATIONSHIPS**

-

**In the event the vendor does not indicate any names, the City shall interpret this to mean that the vendor has indicated that no such relationships exist.**

### CONTRACT PAYMENT METHOD BY P-CARD

THIS FORM MUST BY SUBMITTED WITH YOUR RESPONSE

The City of Fort Lauderdale has implemented a Procurement Card (P-Card) program which changes how payments are remitted to its vendors. The City has transitioned from traditional paper checks to payment by credit card via MasterCard or Visa. This allows you as a vendor of the City of Fort Lauderdale to receive your payment fast and safely. No more waiting for checks to be printed and mailed.

Payments will be made utilizing the City's P-Card (MasterCard or Visa). Accordingly, firms must presently have the ability to accept credit card payment or take whatever steps necessary to implement acceptance of a credit card before the commencement of a contract.

Please indicate which credit card payment you prefer:

Master Card

Visa Card

Company Name:

Name (Printed)

Signature

Date:

Title

Exception - The Partners of the firm can accept a direct deposit / ACH method of payment.

**BID/PROPOSAL CERTIFICATION**

**Please Note:** If responding to this solicitation through BidSync, the electronic version of the bid response will prevail, unless a paper version is clearly marked **by the bidder** in some manner to indicate that it will supplant the electronic version. All fields below must be completed. If the field does not apply to you, please note N/A in that field.

If you are a foreign corporation, you may be required to obtain a certificate of authority from the department of state, in accordance with Florida Statute §607.1501 (visit <http://www.dos.state.fl.us/>).

Company: (Legal Registration)

Address:

City:  State:  Zip:

Telephone No.  FAX No.  Email:

Delivery: Calendar days after receipt of Purchase Order (**section 1.02 of General Conditions**):

Total Bid Discount (**section 1.05 of General Conditions**):

Does your firm qualify for MBE or WBE status (**section 1.09 of General Conditions**): MBE  WBE

**ADDENDUM ACKNOWLEDGEMENT** - Proposer acknowledges that the following addenda have been received and are included in the proposal:

<u>Addendum No.</u>	<u>Date Issued</u>	<u>Addendum No.</u>	<u>Date Issued</u>	<u>Addendum No.</u>	<u>Date Issued</u>
<input type="text" value="#1"/>	<input type="text" value="1/3/17"/>	<input type="text" value="#2"/>	<input type="text" value="1/6/17"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**VARIANCES:** If you take exception or have variances to any term, condition, specification, scope of service, or requirement in this competitive solicitation you must specify such exception or variance in the space provided below or reference in the space provided below all variances contained on other pages within your response. Additional pages may be attached if necessary. No exceptions or variances will be deemed to be part of the response submitted unless such is listed and contained in the space provided below. The City does not, by virtue of submitting a variance, necessarily accept any variances. If no statement is contained in the below space, it is hereby implied that your response is in full compliance with this competitive solicitation. If you do not have variances, simply mark N/A. **If submitting your response electronically through BIDSUNC you must also click the "Take Exception" button.**

The below signatory hereby agrees to furnish the following article(s) or services at the price(s) and terms stated subject to all instructions, conditions, specifications addenda, legal advertisement, and conditions contained in the bid/proposal. I have read all attachments including the specifications and fully understand what is required. By submitting this signed proposal I will accept a contract if approved by the City and such acceptance covers all terms, conditions, and specifications of this bid/proposal. The below signatory also hereby agrees, by virtue of submitting or attempting to submit a response, that in no event shall the City's liability for respondent's direct, indirect, incidental, consequential, special or exemplary damages, expenses, or lost profits arising out of this competitive solicitation process, including but not limited to public advertisement, bid conferences, site visits, evaluations, oral presentations, or award proceedings exceed the amount of Five Hundred Dollars (\$500.00). This limitation shall not apply to claims arising under any provision of indemnification or the City's protest ordinance contained in this competitive solicitation.

Submitted by:

Roderick Harvey

Name (printed)

*Roderick Harvey CPA, CVA*

Signature

1/21/2017

Date:

Managing Member

Title

**LOCAL BUSINESS PREFERENCE CERTIFICATION STATEMENT**

The Business identified below certifies that it qualifies for the local BUSINESS preference classification as indicated herein, and further certifies and agrees that it will re-affirm it's local preference classification annually no later than thirty (30) calendar days prior to the anniversary of the date of a contract awarded pursuant to this ITB. Violation of the foregoing provision may result in contract termination.

is a **Class A** Business as defined in City of Fort Lauderdale Ordinance No. C-12-04, Sec.2-199.2. A copy of the City of Fort Lauderdale current year Business Tax Receipt **and** a complete list of full-time employees and evidence of their addresses shall be provided within 10 calendar days of a formal request by the City.

(1)   
Business Name

is a **Class B** Business as defined in the City of Fort Lauderdale Ordinance No. C-12-04, Sec.2-199.2. A copy of the Business Tax Receipt **or** a complete list of full-time employees and evidence of their addresses shall be provided within 10 calendar days of a formal request by the City.

(2)   
Business Name

is a **Class C** Business as defined in the City of Fort Lauderdale Ordinance No. C-12-04, Sec.2-199.2. A copy of the Broward County Business Tax Receipt shall be provided within 10 calendar days of a formal request by the City.

(3)   
Business Name

requests a **Conditional Class A** classification as defined in the City of Fort Lauderdale Ordinance No. C-12-04, Sec.2-199.2. Written certification of intent shall be provided within 10 calendar days of a formal request by the City.

(4)   
Business Name

requests a **Conditional Class B** classification as defined in the City of Fort Lauderdale Ordinance No. C-12-04, Sec.2-199.2. Written certification of intent shall be provided within 10 calendar days of a formal request by the City.

(5)   
Business Name

is considered a **Class D** Business as defined in the City of Fort Lauderdale Ordinance No. C-12-04, Sec.2-199.2. and does not qualify for Local Preference consideration.

(6)   
Business Name

BIDDER'S COMPANY:

AUTHORIZED COMPANY PERSON:

NAME

SIGNATURE

DATE



**SECTION VI - COST PROPOSAL PAGE**

**Proposer Name:** HCT Certified Public Accountants and Consultants, LLC

Proposer agrees to supply the products and services at the prices bid below in accordance with the terms, conditions and specifications contained in this RFP.

Cost to the City: Contractor must quote firm, fixed, costs for all services/products identified in this request for proposal. These firm fixed costs for the project include any costs for travel and miscellaneous expenses. No other costs will be accepted.

**Notes:**

Attach a breakdown of costs including but not limited to labor, equipment, materials and parts.

1. General Financial Audit (Annual) \$ 169,500

2. Federal Award or State Financial Assistance Program (price per program)  
\$ 5,500

**3. Additional Services**

Please describe the Proposer’s basis for quoting fees for additional auditing services to be performed on an “as needed” basis such as for statement reviews, defeasance schedules for city issuance of debt, review of supplemental financial statements, etc. (Provide any rate schedules if applicable).

**HOURLY RATES SHALL BE SUBMITTED AS PART OF YOUR RESPONSE.**

\$140 per hour- special blended rate

**Total Project Cost** \$ 175,000

**Submitted by:**

Roderick Harvey CPA, CVA  
Name (printed)

  
Signature

January 21, 2017  
Date

Managing Member  
Title