

RSM US LLP

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Item #	Line Item	Notes	Unit Price	Qty/Unit	Attch.	Docs
12647-925--01-01	External Audit Services	Supplier Product Code:	First Offer - \$1,100,000.00	1 / lump sum	\$1,100,000.00	Y Y

Supplier Total **\$1,100,000.00**

RSM US LLP

Item: **External Audit Services**

Attachments

City of Fort Lauderdale Proposal Final 3-9-22.pdf



WORK WITH A FIRM
WHO UNDERSTANDS COMPLEX GOVERNMENTS

PROPOSAL TO PROVIDE EXTERNAL AUDIT SERVICES

CITY OF FORT LAUDERDALE, FL- REQUEST FOR PROPOSAL #12647-925

March 9, 2022

Submitted by:

Brett Friedman, Partner brett.friedman@rsmus.com

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Fort Lauderdale, FL 33301

Phone: 954-462-6300

Federal tax I.D. 42-0714325

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



RSM



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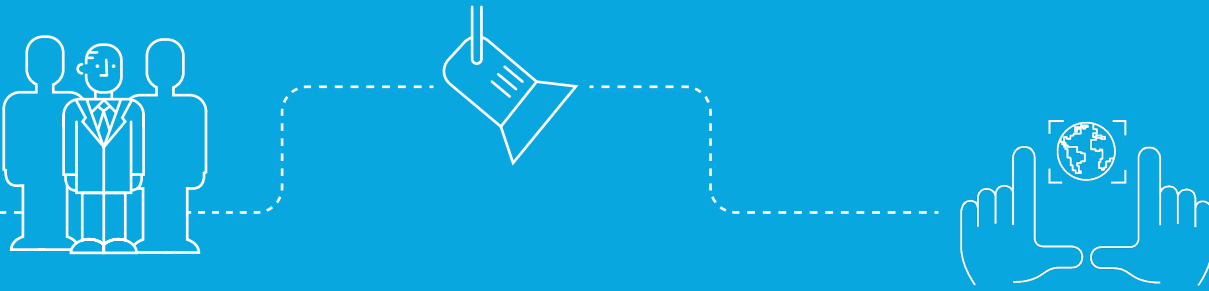
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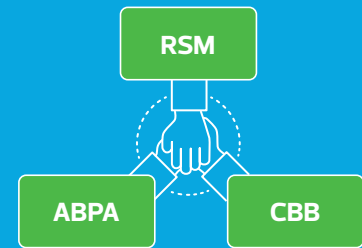


4.2.2 EXECUTIVE SUMMARY

Each offeror must submit an executive summary that identifies the business entity, its background, main office(s), and office location that will service this contract. Identify the officers, principals, supervisory staff, and key individuals who will be directly involved with the work and their office locations. The executive summary should also summarize the key elements of the proposal.

COLLABORATION

RSM US LLP (RSM) will serve as the principal auditor on the City's engagement with Anthony Brunson, P.A. (ABPA) and C Borders-Byrd CPA, LLC (CBB) as the M/WBE joint venture firms.



ABOUT US

RSM is the leading provider of audit, tax and consulting services focused on the middle market, with nearly 13,000 professionals in 84 U.S. cities and five locations in Canada. It is a licensed CPA firm and the U.S. member of RSM International, a global network of independent audit, tax, and consulting firms with 51,000 people across 123 countries. RSM uses its deep understanding of the needs and aspirations of clients to help them succeed.

The firm headquarters is located at 30 South Wacker Drive, Suite 3300, Chicago, IL 60606. The City's engagement will be served primarily by our Fort Lauderdale office located at 100 NE 3rd Ave, Suite 300, Ft. Lauderdale, FL 33301; additionally, technical personnel are available from our other Florida and national offices as needed.



STRONG LOCAL PRESENCE

A key factor in being able to serve you effectively and proactively is the proximity of your external auditors to the City and the qualifications of the team serving you. RSM maintains one of the largest CPA offices in Fort Lauderdale and many of our employees live, work, and raise their families in the City. The City will be served by our local team consisting of:



Bob Feldmann
Relationship Leader and
the firm's National Public
Sector Leader



Brett Friedman
Engagement Partner and
the firm's Florida Public
Sector Leader



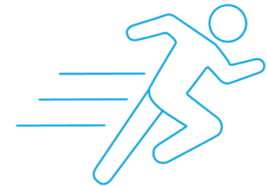
Anil Harris
Engagement Senior Manager



Sardou Mertilus
Engagement Manager

This RSM team was selected specifically for their experience serving large local governments, including Broward County, and will be available to City management on a year-round basis, to collaborate, and to address issues in City operations as they arise.

Our robust technology and a culture of flexibility enables our employees to provide client service remotely efficiently and effectively, if needed, and we have established remote working guidelines to ensure that we meet your deadlines. However, we have the ability to walk down the street to meet in person which is highly impactful and often more effective.



We understand the importance of continuing to support small local business enterprises, especially in the current economic environment, and share the City's goal in advancing this mission. Accordingly, we will work with our small business enterprise partner firms ABPA and CBB and will give them opportunities for a meaningful role.



Ranked as the one of the largest firms in South Florida, we employ more than 120 individuals in our Fort Lauderdale office whom have a shared vision of giving back to the community in which we work and live in. We have donated over \$250,000 to local charities including The Jack & Jill Center, Hope South Florida, United Way of Broward County, Broward 211, Broward Performing Arts Ghost Light Society and Broward Education Foundation. Additionally we hosted our 2021 volunteer day at Walker Elementary School in Fort Lauderdale. We are also actively involved in the Greater Fort Lauderdale Alliance.

UNPARALLELED EXPERIENCE SERVING GOVERNMENTS

Our national government practice has more than 800 professionals serving more than 2,500 public sector clients, including more than 500 government clients, but even more relevant is that our government practice is the single largest industry we serve in Florida. What this means is that we understand the complexity of your operations, the issues you face, and we are ready to help you tackle the challenges that lay ahead for the City from 1) the effects of the Coronavirus pandemic, 2) implementation of new GASB standards (GASB 87 Leases and GASB 96 SBITA) financial reporting model and revenue/expense projects, and 3) compliance with the complex requirements for CARES Act and ARPA funding programs.

Our government practice is the single largest industry we serve in Florida.

RSM's PUBLIC SECTOR Practice

140+  Partners and Principals

150+ Directors

500+ Other Professionals

DEDICATED TO
Public Sector Clients

We also have the honor of currently serving, or having previously served, as the auditors for some of the most prominent governmental entities in Florida, including:

Cities	Counties and School Boards	Special Districts
<ul style="list-style-type: none"> · City of Coral Springs** · City of Coral Gables** · City of Hallandale · City of Hollywood · City of Lake Worth Beach** · City of Miami** · City of Miami Beach** · City of Miramar · City of North Miami · City of Pompano Beach · City of Tamarac** · City of Tampa · City of West Palm Beach 	<ul style="list-style-type: none"> · Miami-Dade County** · Broward County** · Palm Beach County** · Hillsborough County** · School Board of Miami-Dade County** · School District of Palm Beach County** · Broward County School Board 	<ul style="list-style-type: none"> · South Florida Water Management District** · Healthcare District of Palm Beach County** · South Broward Hospital District (d/b/a Memorial Health System)** <p style="text-align: right; font-size: small;">** Current RSM clients</p>

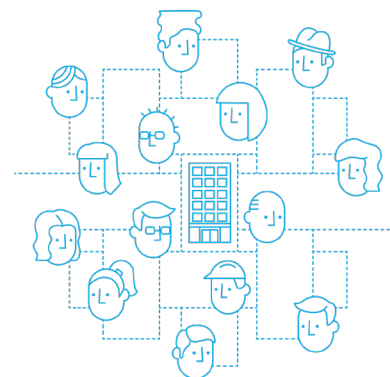
STABILITY YOU CAN COUNT ON

These are unprecedented times. While the long-term effects of the Coronavirus pandemic are not yet known, we know this much—the City is facing significant social and economic disruption. However, RSM can provide the City with stability in the audit process and be a first choice advisor during these uncertain times.

In response to this economic crisis, RSM jumped to the call to action by creating a Coronavirus Resource Center providing the latest insights and countermeasures to minimize the pandemic’s negative effects to both local governments and businesses to help them navigate the rapidly changing environment.

HOLISTIC APPROACH TO SERVING YOU

While our primary objective is to perform an audit and render an opinion on the City’s financial statements, another distinguishing difference between RSM and our competitors is our holistic approach. Our deep understanding of governments allows us to bring insight beyond the numbers. We have deliberately included in the City’s engagement team actuaries and specialists in information technology, cybersecurity, tax, and construction cost reviews—the use of specialists comes from our firsthand knowledge in working with similar sized governments who experience potential vulnerabilities in these areas.

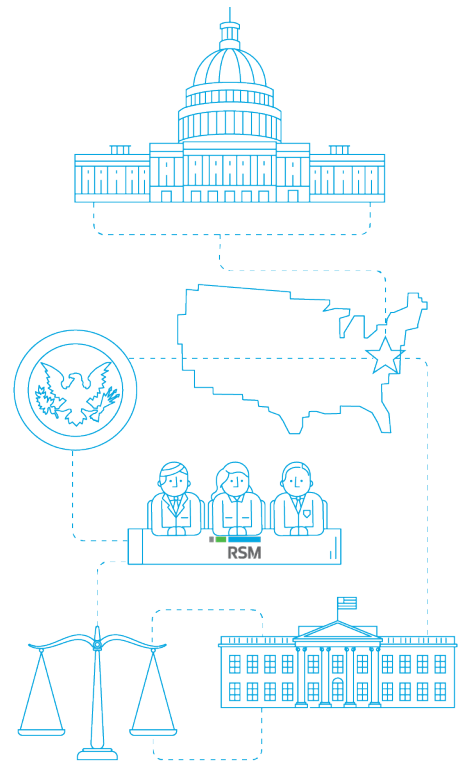


What this means is these individuals can help to identify potential exposures the City is facing and can assist the City in resolving those matters. For example, we were able to provide guidance on the potential tax reporting implications for the CARES Act rental assistance programs (i.e., 1099) being managed by our clients. Another recent example was helping several of our clients with determining eligible uses of ARPA funding including reviewing lost revenue calculations.

NATIONAL FIRM RESOURCES/LOCAL FIRM SERVICE PHILOSOPHY

As the only national firm with a practice dedicated to state and local government in Florida, we provide much more than just that local experience, we also have dedicated national resources. Members of the firm are actively engaged in the AICPA State & Local Government Expert Panel, ARPA Committee and the Government Audit Quality Center, they meet with the Inspector Generals of the various federal grantor agencies to provide input on new programs such as the emergency rental assistance program and the American Rescue Plan Act.

What this means is that we have people in the room with a seat at the table, helping to provide input at the national level and to gain an understanding through committee involvement that you cannot get from just reading the regulations after they have been published. Then their unique insights are shared with our engagement teams and our clients to help navigate the complexities of these new rules and regulations, bringing tremendous value to our clients that local firms cannot provide.



OUR COMMITMENT TO CULTURE, DIVERSITY AND INCLUSION

At RSM, culture, diversity and inclusion (CDI) is how we thrive—not only because it's part of our values, but because it's how we foster an inclusive workforce, help the market address an ever-changing world and generate better business results for our firm and our clients. We invest over \$3 million annually, with nine full-time resources and over 200 professionals serving dual roles executing our CDI programming.

FORBES named RSM one of America's "Best Employers for Diversity" in 2020.

RSM supports diverse organizations across the accounting profession, including the National Association of Black Accountants (NABA), Association of Latino Professionals for America (ALPFA), Ascend, Student

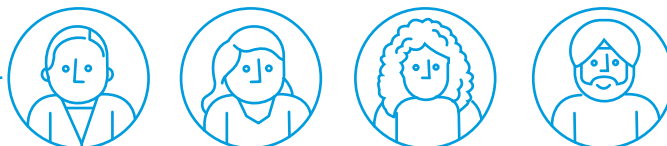
Veterans of America (SVA) and AICPA Women's Leadership. We have won awards from Disability Equality Index 2021 "Best Places to Work for Disability Inclusion", we earned top marks in Human Rights Campaigns' "2021 Corporate Equality Index" and PEOPLE and Great Places to Work® listed us as one of the "2021 Companies that Care®."

The culturally diverse team of highly experienced professionals we have assembled to serve the City is a testament of our commitment to CDI and reflects the community in which the City and RSM operates. We see this global movement to enhanced diversity and inclusion becoming more important in everything including how our local governments operate. We as a firm stand ready to assist the City in any way we can as it adapts to this global movement.

EMPLOYEE NETWORK GROUPS (ENGs)



Diversity and inclusion have long been a part of RSM's culture. Our ENG groups provide opportunities for volunteering, professional development, mentorship and networking at all levels across the firm. RSM leaders look to our ENGs for innovative insights to help enrich experiences for our clients and our people. ENGs are open to all employees, with over half of our more than 13,000 workforce, including nearly 80% of our owners, belonging to ENGs.





4.2.3 EXPERIENCE AND QUALIFICATIONS

Indicate the firm's number of years of experience in providing the professional services as it relates the work contemplated.

For the 15th year in a row, Accounting Today has ranked RSM as the 5th largest provider of audit, tax and consulting services. RSM employs more than 13,000 people in 87 U.S. cities and four locations in Canada, of which more than 800 individuals are committed to our governmental practice. We have been serving governmental entities for over 38 years in Florida and longer nationally over our 96 year history.



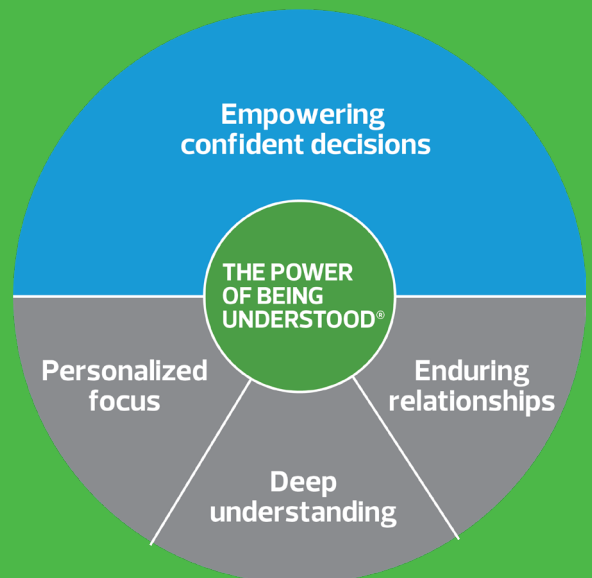
Our founder Ira B. McGladrey had a vision to build a great accounting firm with a solid foundation of client service. Over the years, McGladrey grew his firm both organically and by acquiring firms like his own—with down-to-earth attitudes and roots in the community and that has continued for 96 years.

RSM is a licensed CPA firm and the U.S. member of RSM International, a global network of independent audit, tax and consulting firms. RSM US LLP is the U.S. member of RSM International, a global network of independent audit, tax, and consulting firms with more than 51,000 people across 123 countries.

THE POWER OF BEING UNDERSTOOD®

RSM uses its deep understanding of the needs and aspirations of clients to help them succeed. The City will find we will offer a new perspective through our unique combination of highly experienced personnel. The team we have assembled to serve the City also services many of your peers, which share similar complexities. It is this deep understanding of governments in Florida, coupled with our holistic approach, where The City will derive added value by selecting RSM.

While understanding and knowing that it's about you, your organization and your citizens we strive to build strong, enduring relationships based on a deep understanding of what matters most to our clients. We will take our time to learn about the unique needs of the City's and spend time with your team. We will bring perspective and share ideas, insight, knowledge and resources to the City's operations, so you will feel empowered to move forward with confidence.

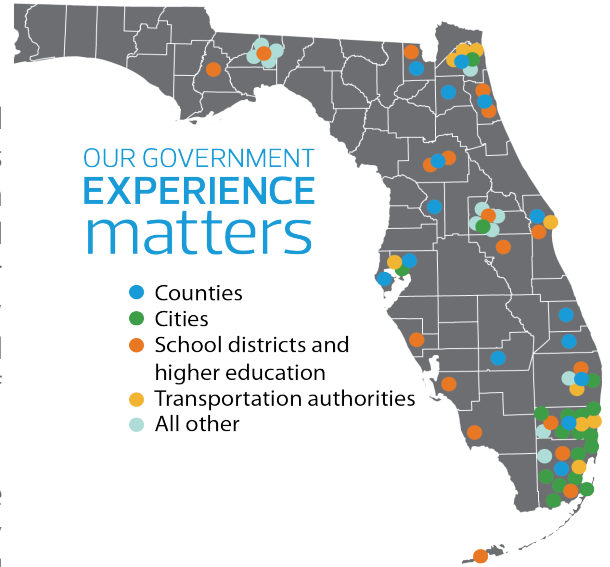


Provide details of past projects for agencies of similar size and scope, including information on your firm's ability to meet time and budget requirements.

GOVERNMENTAL CLIENTS

We have been providing audit services to governmental entities in conformance with GASB Pronouncements (i.e., statements and interpretations) and have been performing Federal and Florida Single Audits, and special audits to a sizable number of government entities. For all of our clients we have always helped them timely meet all external filing requirements. We have never had a client apply for and not receive the GFOA Certificate of Achievement for Excellence in Financial Reporting.

The most significant engagements performed in the last five years that are similar to the audit of the City include audits of the Cities of Coral Springs, City of Coral Gables, City of Miami Beach and City of Tampa (see the Experience section on the next page for engagement details). In addition, our Florida offices have provided audit and consulting services to the following clients providing us with extensive experience with local governments in Florida.



Counties	Cities	School districts and higher ed	Transportation authorities	All other
Alachua Baker Brevard Broward Clay Hillsborough Glades Jacksonville/ Duval Martin Miami-Dade Palm Beach Pinellas St. Johns St. Lucie Sumter	Aventura Bal Harbour Village Coral Gables Coral Springs Deerfield Beach Hallandale Beach Hollywood Homestead Jacksonville Miami Miami Beach Miramar North Lauderdale North Miami Orlando Tamarac Tampa West Palm Beach	School Districts: Baker Brevard Broward Collier Lee Liberty Miami-Dade Monroe Osceola Palm Beach Sarasota St. Johns Higher Ed: FSU UF UM UCF FL School for the Deaf & Blind	Broward County Aviation Hillsborough County Aviation Jacksonville: · Aviation · Port · Transportation Miami Parking Palm Beach County Department of Airport Port Canaveral Port Everglades Port of Miami	Florida Turnpike System Orange County Clerk of Courts Orange County Comptroller Orlando Utilities Commission Northeast Florida Regional Authority Seminole Tribe of Florida South Florida Water Management District State of Florida: Department of Economic Opportunity (DEO) Department of Management Services (DMS) Department of Children & Families (DCF) State Board of Administration (SBA)

With our extensive experience auditing numerous local governments in Florida, you can have confidence in our skill, knowledge and experience. Beyond our local commitment, we can call upon the vast resources of RSM's national practice to address emerging issues and intricate regulatory topics. Such depth of knowledge and resources can help ensure that your financial reports are accurate and can be relied upon with confidence.

When you select RSM, you know you are selecting a firm whose staff understand the community and has the depth of expertise that comes with working with the complexities of growing local governments. We are well-positioned to support the City's future needs and challenges that lie ahead.

EXPERIENCE

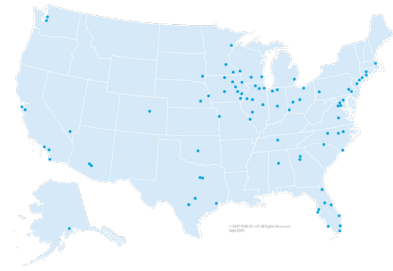
More specifically in reference to the above client listing, below are five clients that are similar to the engagement described in this RFP where we have included additional details of the services performed and size of the annual engagements:

Client name	Services provided	Engagement partner/leader	Total hours	Contract value	Term of contract
City of Coral Gables	Annual audit (GFOA Cert.), Federal & state single audits	Brett Friedman Anil Harris	1,200	\$2,431,000	2004-2021
City of Coral Springs	Annual audit (GFOA Cert.), Federal & state single audits, Federal Transit Authority, pension plans and CRA	Brett Friedman Anil Harris	1,200	\$2,309,590	2006-2025
City of Miami Beach	Annual audit (GFOA Cert.), Federal & state single audits, parking, redevelopment authority	Brett Friedman	2,500	\$2,876,160	2006-2016 2019-2023
City of Miami	Annual audit (GFOA Cert.), Federal & state single audits, special reports	Bob Feldmann	3,100	\$1,180,000 \$3,231,250	2007-2010 2014-2021
City of Tampa	Annual audit (GFOA Cert.), Federal & state single and grant audits, pensions, streetcar, community redevelopment agency	Brett Friedman	1,700	\$1,169,915	2016-2020

Our depth of expertise provides clients with the benefit of a collective wealth of knowledge. This enables us to identify issues up front and discuss them with you well before year end. It also provides us with the perspective necessary to afford you insight as to the evolving body of thought related to specific issues.

RSM offers the City an experienced local team backed by extensive national resources. Given our experience auditing numerous local governments in Florida, you can have confidence in our skill, knowledge, and experience.

Beyond our local commitment, we can call upon the vast resources of RSM's national practice to address emerging issues and intricate regulatory topics. Such depth of knowledge and resources can help ensure that your financial reports are accurate and can be relied upon with confidence. As a national firm, the City is not subject to the potential risks of a local firm where the loss of a key team member can significantly impact the level of service the City will receive.



The City's engagement will be served by professionals who reside in or are mainly based in Fort Lauderdale.

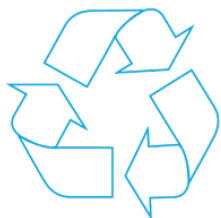
The City's engagement will be served by professionals who reside in or are mainly based in Fort Lauderdale.

The core engagement team will consist of five partners including our M/WBE partners, two managers, one supervisor and several staff members. You will also have access to various technical personnel including resource

partners, actuarial and information technology consultants, government construction recovery specialists/consultants and National Audit and Accounting Office personnel, should the need arise. Your engagement team members, from supervisors through staff, will be assigned solely to the City's audit.

Indicate the firm's initiatives towards its own sustainable business practices that demonstrate a commitment to conservation.

CONSERVATION COMMITMENT



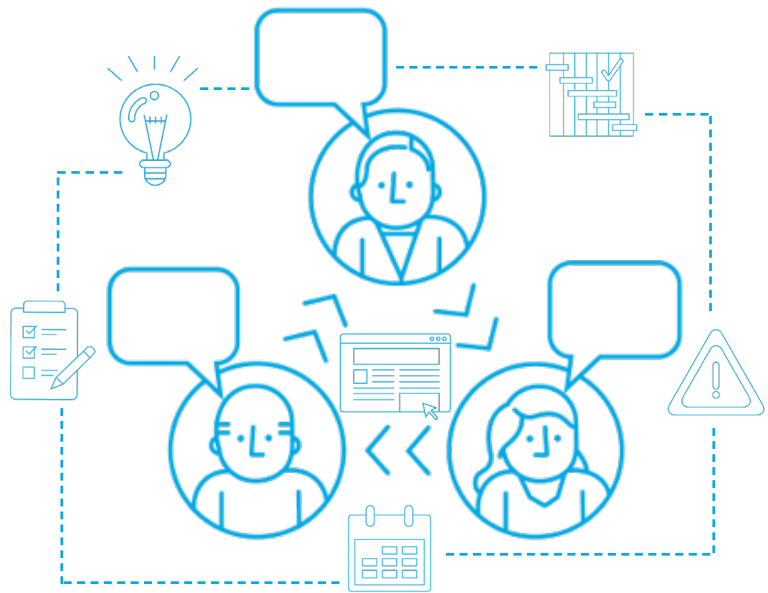
RSM has a strong commitment to the environment. In addition to promoting environmentally sound habits across our firm—including recycling and using renewable energy sources—we adopt emerging practices specific to the professional services industry.

Twelve RSM office properties are LEED® (Leadership in Energy and Environmental Design) certified and internationally recognized by the green building certification system of the U.S. Green Building Council.

A further example of RSM's conservation commitment includes the fact that our audits are paperless—we encourage our clients to provide information electronically. To accomplish this, we utilize the following software tools:

CaseWare – We use an audit automation tool that streamlines audit work. Use of this software reduces first-year work for your accounting staff and allows for a more efficient audit effort. In an automated audit engagement, workpapers are created and stored in electronic files. Audit program sheets are integrated with electronic workpapers and inserted into a comprehensive engagement file. This tool facilitates our documentation of your financial processes and internal control procedures, as well as testing for an understanding of the actual operation of these processes and controls.

Collaborate – Secured file transfer protocol. As an RSM client, you will have access to our secured file transfer protocol. We will deploy an SFTP data repository in an effort to ensure client-prepared data files are posted to a central location, thus reducing, or otherwise eliminating, issues that may arise when such files are exchanged between client personnel and audit staff. This easy to use web-based portal is called RSM Collaborate.



Indicate business structure, IE: Corp., Partnership, LLC. Firm should be registered as a legal entity in the State of Florida; Minority or Woman owned Business (if applicable); Company address, phone number, fax number, E-Mail address, web site, contact person(s), etc. Relative size of the firm, including management, technical and support staff; licenses and any other pertinent information shall be submitted.

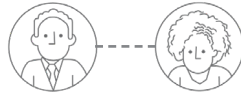
RSM is a limited liability partnership practicing for the past 96 years. RSM US LLP is the U.S. member of RSM International, a global network of independent audit, tax, and consulting firms with more than 51,000 people across 123 countries. The City will be primarily served by:

RSM US LLP
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 P: 954 462 6351 | F: 954 462 4607
 Bob Feldmann, bob.feldmann@rsmus.com | Brett Friedman, brett.friedman@rsmus.com
 www.rsmus.com

RSM has more than 13,000 professionals nationwide with 124 individuals assigned our Fort Lauderdale, FL office. See section 2.17.2 Appendix B for additional details.

RSM's CLIENT SERVICE COMMITMENT

In determining which firm is the best choice to serve the City, we encourage you to consider the core audit tenets we bring to every engagement and consider critical for success:



Auditor-auditee relationship built around mutually understood expectations, including your time and budget requirements



Technical competency and experience of the professionals



Active listening to facilitate addressing your concerns and questions



Continuity of staff; minimal amount of staff turnover



Responsiveness to emerging issues critical to you



Success in meeting all required deadlines



Availability and responsiveness of our personnel at all times, not just during the audit



Year-round availability and involvement of the engagement lead



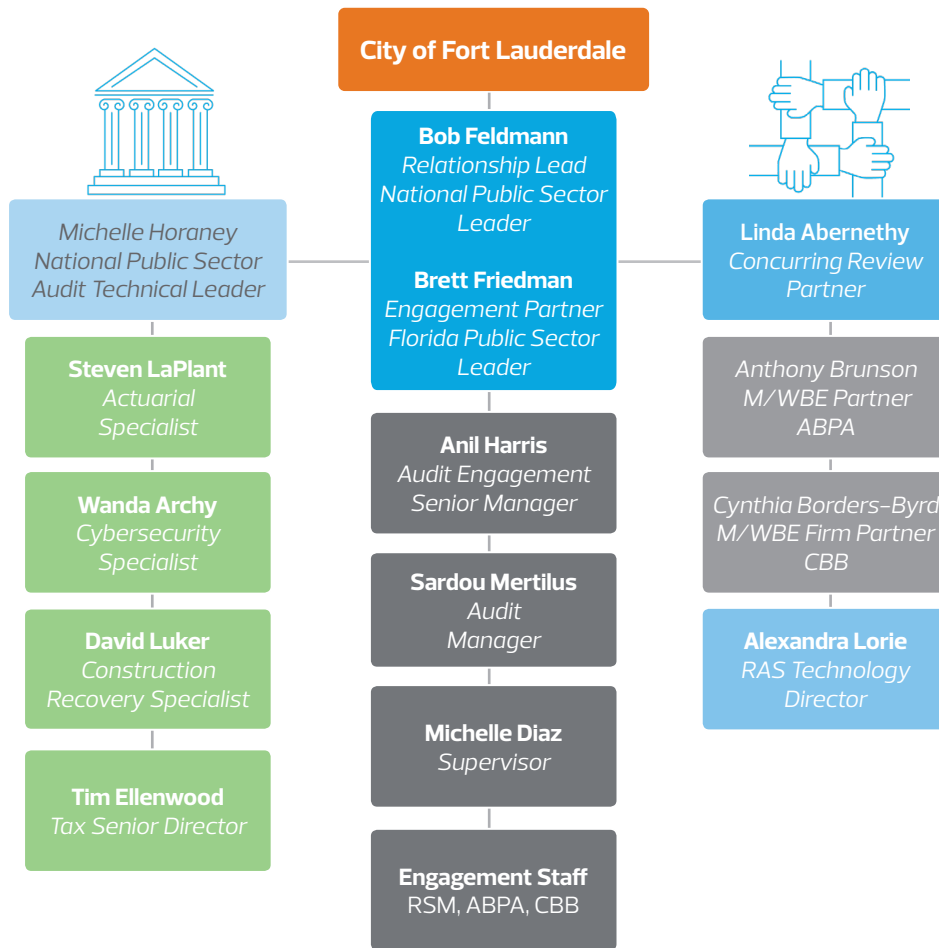
Overall ability to deliver

We've been fortunate to build a successful government practice, both nationally and in Florida. Our commitment to providing outstanding service to our clients has largely played a role in this success.



ENGAGEMENT TEAM

The following chart represents the team that has been assigned to the City. All core team members work from our South Florida offices and all senior staff are certified public accountants.



The following section briefly describes the qualifications of the proposed team, their roles, and the value they will bring to the City. Detailed biographies containing each team member's formal education and professional affiliations, along with copies of licenses are included in the Appendix.

MEET YOUR TEAM



BOB FELDMANN, CPA
 RELATIONSHIP LEADER
 NATIONAL PUBLIC SECTOR INDUSTRY LEADER

30+ Years of experience leading multiple large governmental audits

As your relationship leader and our national industry leader, Bob will ensure all services provided to the City are delivered in a timely and efficient manner. He will inform you on critical industry matters and promptly address questions and concerns. Drawing on his extensive experience serving governmental entities he will ensure the City receives the best resources and services from our firm.

Notable engagements: Broward County, Palm Beach County, City of Miami, City of Coral Gables, City of Coral Springs, City of Miami Beach



BRETT FRIEDMAN, CPA
 AUDIT ENGAGEMENT PARTNER
 FLORIDA PUBLIC SECTOR LEADER

25+ Years of experience and serves on the audits of the four largest counties in Florida. Regular presenter at the FGFOA industry conference

As your audit engagement partner, Brett will oversee all aspects of the audit and will be available for public meetings. Utilizing his experience, he will help ensure we perform the audit in accordance with GASB, the Uniform Guidance, Federal & State Single Audit Acts, and the Rules of the Auditor General of the State of Florida. He is authorized and responsible to act on behalf of the firm for all aspects of the services to be provided.

Notable engagements: Broward County, Miami-Dade County, Hillsborough County, Palm Beach County, City of Coral Gables, City of Coral Springs, City of Miami Beach



TONY BRUNSON
 M/WBE PARTNER

35+ Years of experience in government audits

Tony will use his many years of government and nonprofit audit experience to assist in the audit of the City. Using the knowledge he has garnered from serving on the City of Fort Lauderdale in the past, he will help ensure that all services are provided in a timely and efficient manner.

Notable engagements: City of Fort Lauderdale, City of Miami, City of Miami Gardens, City of North Miami Beach, Miami-Dade County, and Broward County

MEET YOUR TEAM

Cynthia Border-Byrd, CPA
M/WBE PARTNER, CBB

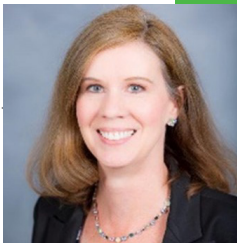


35+ Years of experience

Cynthia has extensive experience serving government clients, which requires a significant amount of coordination with client personnel as well as other subcontractor firms and in performing audits under the Single Audit Act, Uniform Guidance, the Florida Single Audit and the Rules of the State Auditor General.

Notable engagements: City of Fort Lauderdale, City of Hollywood, City of Pompano Beach, City of Coral Gables, Broward County

LINDA ABERNATHY
CONCURRING REVIEW PARTNER



30+ Years of experience

Linda serves as concurring reviewer for governmental engagements throughout the firm. She is responsible for much of the technical training provided to employees in the region and is a frequent speaker at national training conferences both internal and external. Linda will use her experience in the implementation of GASB Statements 67 and 68—the pension standards and her participation in the development of the chapter on pensions in the State and Local Government Audit and Accounting Guide.

Notable engagements: City of Miami, Cook County, Chicago Public Schools, Illinois Department of Revenue and Florida Turnpike System

MICHELLE HORANEY, CPA
NATIONAL PUBLIC SECTOR AUDIT TECHNICAL LEADER



25+ Years of experience in government audits
Member of AICPA State and Local Government Expert Panel
Firm's liaison with GASB and authors response letters

Michelle will use her highly technical knowledge of governments to bring valuable resources to the City. Michelle will serve as a national technical resource for the engagement team and the City both during the audit and year-round to help address technical issues as they arise. She will use her unique national role and perspective and involvement on the AICPA State and Local Government Expert Panel to bring insights into assisting with resolving technical accounting issues as needed.

MEET YOUR TEAM

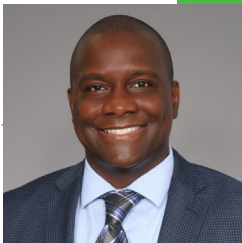


ANIL HARRIS, CPA
AUDIT ENGAGEMENT SENIOR MANAGER

19 Years of experience in government audits

Anil's value is derived from his focus on coordinating the audit efforts to maximize the efficiency of our audit approach while minimizing our impact on the day-to-day operations of the City. He is versed in efficiently performing audits in accordance with GASB, Uniform Guidance, Federal and State Single Audit Acts, and The Rules of the Auditor General of the State of Florida as well as providing assistance to clients with the implementation of GASB 67, 68, 71 and 72

Notable engagements: Broward County, Miami-Dade County, City of Hollywood, City of Coconut Creek, City of Coral Springs, City of Miami, City of Miramar, City of Coral Gables

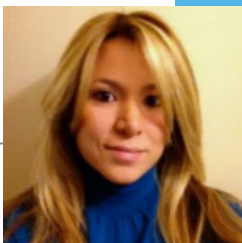


SARDOU MERTILUS, CPA
AUDIT ENGAGEMENT MANAGER

10+ Years of experience in government audits

Sardou's value is derived from his experience with governments and the supervision of the audit staff. He is versed in efficiently performing audits in accordance with GASB, Uniform Guidance, Federal and State Single Audit Acts, and The Rules of the Auditor General of the State of Florida. He has previously served the City of Fort Lauderdale and focuses primarily on cities, counties, school districts, healthcare organizations and nonprofit organizations.

Notable engagements: Broward County, City of Miami, City of Tampa, City of Coral Gables, City of North Miami, City of Lake Worth Beach



MICHELLE DIAZ, CPA
AUDIT ENGAGEMENT SUPERVISOR

7 Years of experience in government audits

Michelle will oversee the day-to-day functions of the audit and the professional staff members assigned to the engagement. She will participate in planning and developing the overall audit approach and will monitor all phases of the work to help ensure timely completion in accordance with our mutually agreed upon engagement timeline.

Notable engagements: Broward County, Miami-Dade County, City of Pompano Beach, City of Coral Springs, City of Coral Gables, City of Miami Beach, City of Deerfield Beach

MEET YOUR TEAM

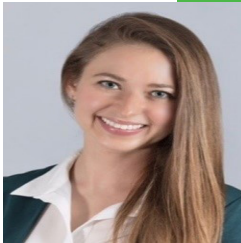
ALEXANDRA LORIE
INFORMATION TECHNOLOGY DIRECTOR



20+ Years of experience

Alexandra is experienced in enhancing the reliability of processes and systems to better manage and control risk within the enterprise. She will oversee testing done on the City's IT system and IT access and application controls, which will be relied upon as part of the audit. She focuses on information technology risks, including strategy, compliance, risk management and audit services.

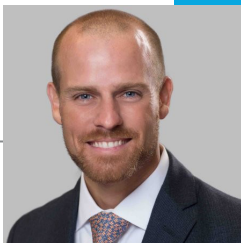
WANDA ARCHY
CYBERSECURITY SPECIALIST



10+ Years of experience

Wanda brings her expertise to evaluate the City's IT systems and related security. She will help identify IT security risks and to implement solutions. She has a unique combination of technical- and business-related skills. The bulk of her security/privacy experience comprises working with organizations performing technical assessments, which include internal network, external network and web application penetration assessments. She is also one of the firm's specialist in the Dark Web and a frequent speaker at government focused events.

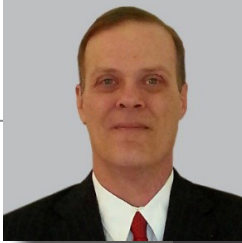
DAVID LUKER
DIRECTOR, CONSTRUCTION COST RECOVERY



13+ Years of experience
Speciality: Construction cost reviews, P3 partnerships

David will help evaluate if there are any audit risks associated with major construction endeavours undertaken by the City. His experience includes planning and managing construction closeout audits, facilities and construction internal audits, and contract compliance engagements. He is responsible for project management, risks and controls, business process analysis, contract compliance services, risk management and forensic investigations.

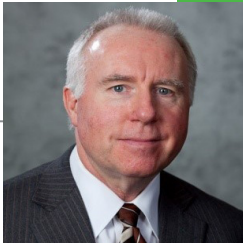
MEET YOUR TEAM



STEVE LAPLANT
DIRECTOR, ACTUARIAL SPECIALIST

30+ Years of experience

Steve will assist the team with the review of actuarial reports as a subject matter expert. He and his team will perform independent reviews of the City's actuarial reports as part of our audit approach, focus on the methodologies and significant assumptions applied. Steve will support the audit team and bring value-added observations and recommendations where appropriate to the City.



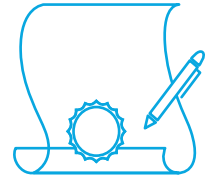
TIM ELLENWOOD, CPA
SENIOR DIRECTOR, EMPLOYMENT TAX

31+ Years of experience
Speciality: Federal, state and local employment tax

Tim will serve as the tax specialist on the City's audit. He will evaluate if there are any tax exposures the City has been subjected to and is available to assist, as needed, with any payroll or employment tax related questions. Tim regularly consults with organizations and multistate taxpayers in addressing technical issues in the areas of payroll reporting and processing, unemployment taxation and reporting requirements for independent contractors, as well as providing our clients with C.A.R.E.S. Act tax guidance on items including proper 1099 reporting for emergency rental assistance program participants.

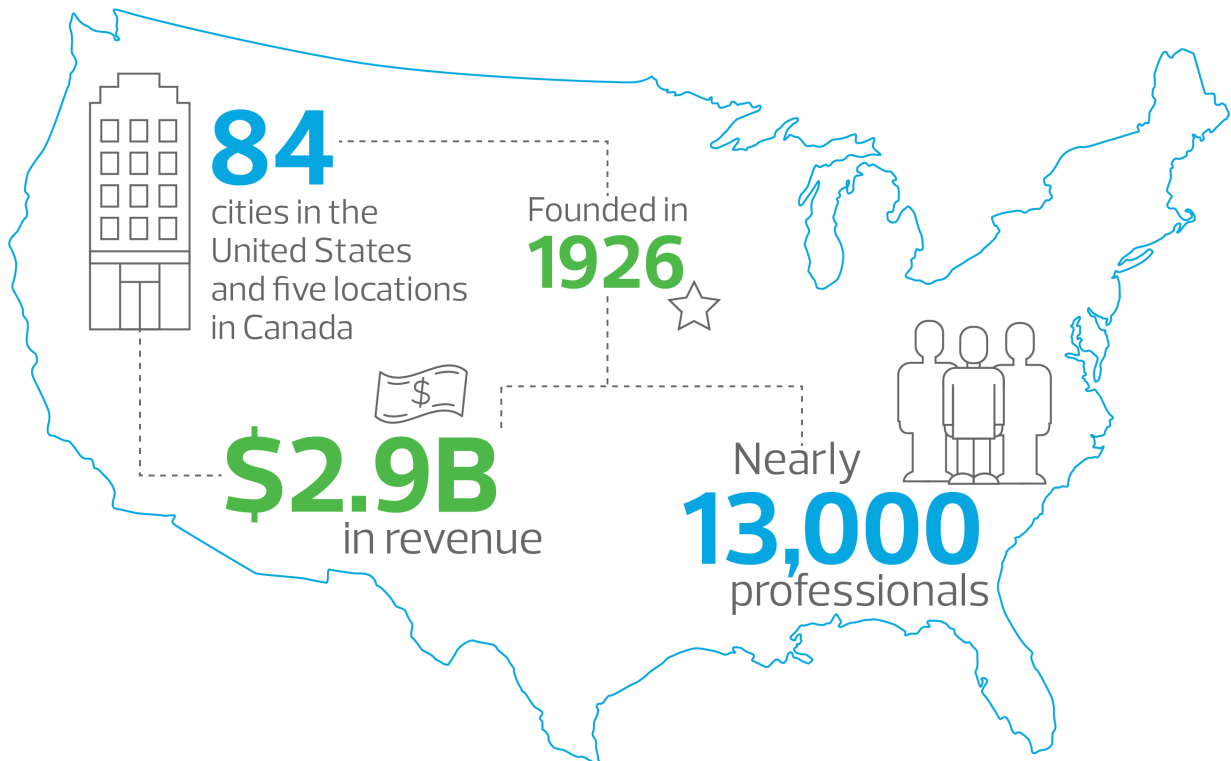
LICENSURE

RSM has been providing CPA services for 96 years, and we have been licensed in Florida since 1984. Our firm and all its professionals are licensed to practice in the State of Florida. Additionally, professionals from manager level up are members of the American Institute of Certified Public Accountants and the Florida Institute of CPAs. Please see our licenses in the Minimum Requirements section.

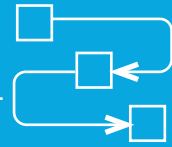


ABPA separated from Sharpton, Brunson & Company, P.A. in September 2014 and in the aggregate, has been providing accounting services for the past 29 years. ABPA and all its professionals are licensed to practice in the State of Florida. Please see licenses in the Minimum Requirements section.

CBB is a full-service accounting firm that has been in existence since October 2005. They primarily provide accounting, auditing, income tax and management advisory services to entities in the government, nonprofit, educational, and health care industries and to small businesses. Please see licenses in the Minimum Requirements section.



RSM US LLP is the **leading provider** of audit, tax and consulting services focused on the **middle market.**



4.2.4 APPROACH TO SCOPE OF WORK

Provide in concise narrative form, your understanding of the City's needs, goals, and objectives as they relate to the project, and your overall approach to accomplishing the project. Give an overview on your proposed vision, ideas, and methodology. Describe your proposed approach to the project.

As a part of the response, a design plan and diagram(s) shall be presented to the City for approval.

SCOPE OF SERVICES

As described on the following pages, RSM has the resources and capabilities to assist the City with your needs in the areas you have identified. Following the completion of the audit of the City's fiscal year's financial statements, RSM will issue the following for:

City's Financial Audit

- A report on fair presentation of the basic financial statements in conformity with generally accepted accounting principles
- A report on the internal control structure based solely on the auditor's understanding of the control structure made as part of the audit of the financial statements
- A report on compliance with applicable laws and regulations that may have a material effect on the financial statements

Federal Awards and State Financial Assistance Programs:

- Federal and State single audit reports that comply with Uniform Guidance, as applicable and the Florida Single Audit Act.

Large User Wastewater Agreements:

- A report on fair presentation of the schedule of large user wastewater treatment rate computation, in conformity with generally accepted accounting principles.

Community Redevelopment Agency (CRA):

- A report on fair presentation of the basic financial statements in conformity with generally accepted accounting principles.

Reporting to the Audit Advisory Board

Provide a separate quote to audit the General Employees' Retirement System financial statements

GASB

RSM stays abreast and is aware of the activities of the various accounting and auditing standard-setting bodies such as the AICPA, GASS, FASS and the Auditor General of the State of Florida. We maintain a close affiliation with professional groups within the government industry, including the GFOA and FGFOA.



We actively participate in the standard-setting process through our membership affiliations and our process of responding to various exposure drafts issued by the GASB. Based on our experience and direct involvement with the standard setting bodies, RSM is in a unique position to provide the City with analysis of current accounting, auditing and financial reporting pronouncements and their potential impact on the City.

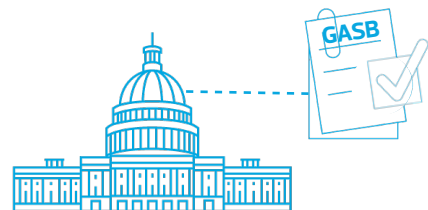
Your RSM team is committed to staying up to date on the ever-changing regulatory environment.

As your auditors, this will allow us to keep the City apprised of emerging issues, including regulatory and technical developments that could affect financial reporting and business operations. A partial listing of upcoming

GASBs that you requested a brief explanation of their potential impact on the City are presented below. As your auditors we would have to audit the information presented in your financial statements including these revised disclosures:

There has never been a greater need for audit and accounting expertise than right now. There are several significant new complex accounting standards required to be implemented over the next four years as follows:

- GASB 87, Leases
- GASB 91, Conduit Debt Obligations
- GASB 92, Omnibus 2020
- GASB 93, Replacement of Interbank Offered Rates
- GASB 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements
- GASB 96, Subscription-Based Information Technology Arrangements
- GASB 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans



The changes required by GASB 87, Leases will affect nearly all governmental entities, including the City of Fort Lauderdale, who operate as lessees, lessors or both. GASB 87 will require a

significant shift in how entities account for leases for fiscal years beginning after June 15, 2021. Entities will likely require system, administrative and organizational process enhancements to sustain compliance with the new standard. We are currently providing GASB 87, Leases implementation assistance to several of our South Florida clients to include; South Broward Hospital District (d/b/a Memorial Health System), Broward County, City of Miami, City of Coral Springs and City of Coral Gables, just to name a few. The City of Fort Lauderdale will benefit from our expertise in this area.

GASB 96 may also have a significant effect depending on the nature of the City's technology arrangements which would be similar to GASB 87. GASB 91, 92, 93, 94 & 97 are not likely at this time to have a significant effect on the City.

There are also significant proposed changes to the concepts of Revenue and Expense Recognition and to the Financial Reporting Model itself. These changes may result in substantial changes to how the City accounts for and records its activity as well as how the activity is reported in your annual comprehensive financial report.



As a national firm, RSM has representatives on the standard setting bodies and the AICPA State and Local Government Expert panel that can provide unique insights and technical assistance that goes beyond just reading the standards. Our professionals are involved in the discussions and understand the intent behind the various standards as well as have the ability to share input from our client base and seek further clarification where it is needed in order for our clients to appropriately implement the new standards. These resources, coupled with our strong local experienced personnel, can have a significant impact assisting the City to navigate through these important changes.



Michelle Horaney is RSM's liaison with GASB board, serves on the AICPA State and Local Government Expert Panel and participates in the AICPA's Enhanced Oversight review program.

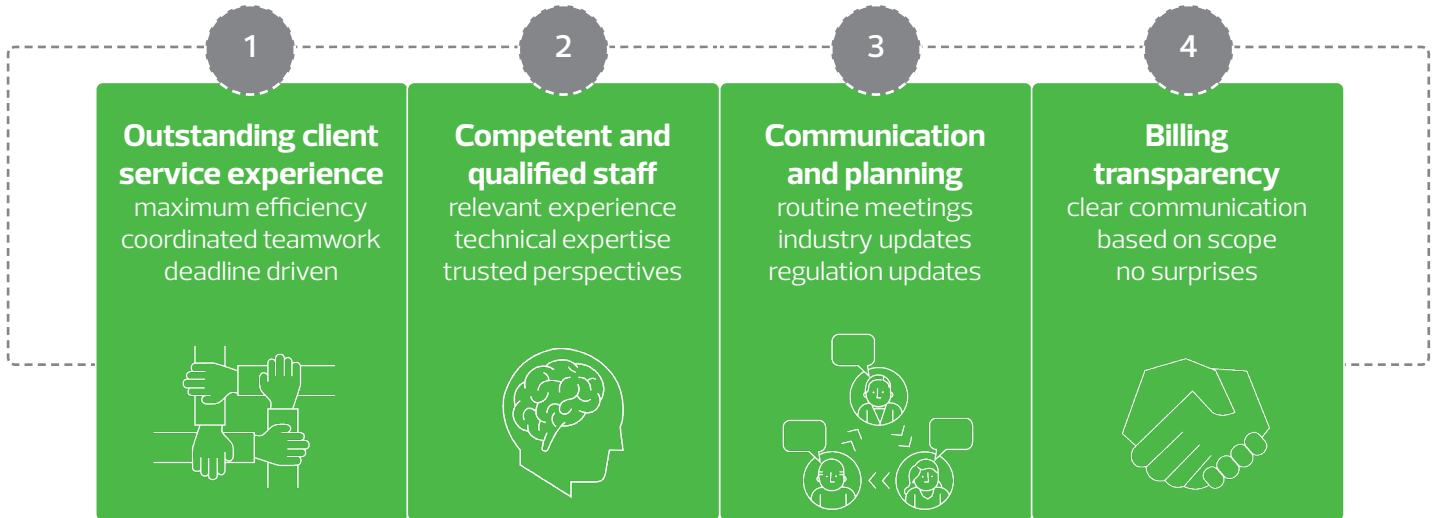
RSM offers a comprehensive approach to adopting the new standards on an ongoing basis, to keep up with the rapid pace of the industry. Our solutions in this area will be customized to align with your needs. This approach, our depth of resources and expertise at a National level is another example of something that distinguishes RSM from the local or regional CPA firms.

When switching to RSM the City will derive value from working with a more established and experienced firm with insights as to how to navigate the future changes as well as the increased complexities as a result of the pandemic on municipal operations and your citizens.

AUDIT APPROACH

The summary overview of our audit approach below helps to highlight and emphasize our clear-cut ability to furnish the required services in a thorough and efficient manner. Our audit approach and methodology are focused on listening to and understanding you and your organization, not only the flow of transactions and internal controls, but also your strategies and business risks. We take a risk-based approach focusing on key transaction cycles and account balances with

an emphasis on internal controls. This enables us to identify key audit components and tailor our procedures to the unique aspects of the City's business. We are often commended and recognized by our clients for the thoroughness of our audit process.



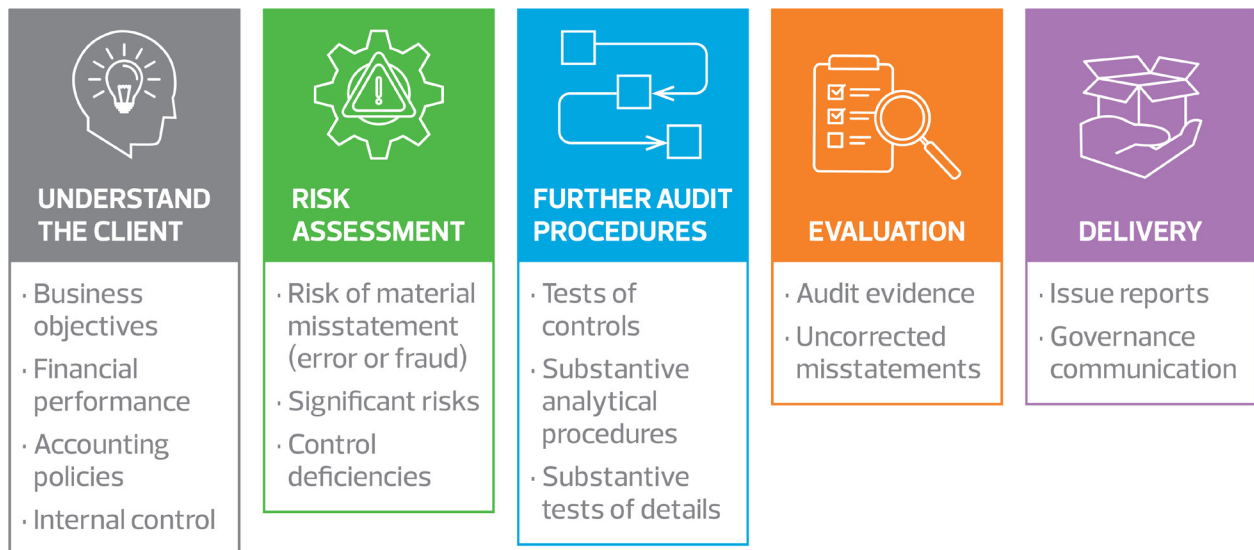
In summary, development of the specific audit plan is accomplished through:

- Meeting with the City's management to obtain an understanding of your business concerns and challenges
- Thoroughly understanding and documenting the accounting and information systems
- Identifying major areas of audit risk
- Evaluating the design and operating effectiveness of internal controls
- Coordinating the audit process with the Finance Director and key finance personnel
- Performing tests of compliance
- Utilizing interactive data extraction software (IDEA) to identify major and unusual transactions for further testing
- Utilizing statistical sampling in selecting items for testing compliance and/or substantive tests where it is determined to be effective. Such as:
 - To test internal controls that we plan to rely on to reduce the scope of planned substantive tests
 - Substantive tests of account balances and legal compliance for both financial audit and Uniform Guidance compliance audit, as applicable;
- Reviewing major sources of information such as the City's budgets, organizational charts, and procedures manuals
- Obtain key performance indicators used by management for use in analytical procedures and review
- Evaluating economic and industry factors affecting operations
- Thoroughly understanding and documenting the internal control systems over key transaction cycles (i.e., procurement, payroll, revenue and cash receipts, capital assets and debt)
- Evaluating information technology system access controls for key accounting and information systems and effectiveness of auto-mated internal control functions (i.e., payroll submission, online receiving, purchase requisitioning)
- Using analytical procedures at the planning stage to identify specific risks or errors in the financial statements or of potential compliance violations
- Performing testing on interim balances to minimize the amount and timing of year end testing
- Using analytical procedures to perform substantive tests and final review of the financial statements
- Performing substantive testing of balances

AUDIT METHODOLOGY

Designed for organizations like the City, the RSM audit methodology allows your engagement team to use professional judgment in planning an overall audit strategy. We will leverage our invaluable past experience in serving similar Florida cities to provide the City with a tailored service approach.

The following are key steps in the RSM audit process:



- **Understand the client.** We learn as much as possible about your County up front in order to properly understand the account balances, classes of transactions and disclosures relevant to your activities allowing us to identify important areas of focus.
- **Risk assessment.** We assess the risk that errors or fraud may cause a material misstatement of financial statements. We next decide whether the identified risks relate to specific relevant assertions related to significant account balances, classes of transactions, or disclosures, or whether they relate to the financial statements taken as a whole and potentially affect many relevant assertions. We then determine which of the identified risks of material misstatement are significant risks that require special audit consideration. We also identify internal control deficiencies as part of our risk assessment process.
- **Further audit procedures.** We next determine the nature, timing and extent of tests of controls and substantive procedures necessary to address the risks identified. We select transactions for testing using various approaches, which may include specific identification of transactions or may involve sampling. When audit evidence obtained from the audit procedures results in identification of previously unidentified risks of material misstatement or contradicts planned risk assessment procedures, we revise the assessment and plan and perform additional audit procedures to reduce risk of material misstatement related to those assertions to an acceptably low level.

- **Evaluation.** At the conclusion of the audit, we evaluate the sufficiency and appropriateness of the audit evidence obtained and whether the assessments of the risks of material misstatement at the relevant assertion level remain appropriate. We may redesign planned audit procedures based on our evaluation. We also evaluate the effects, both individually and in the aggregate, of factual, judgmental and projected misstatements that are not corrected by the organization. We communicate all misstatements identified during the audit, other than those we believe to be trivial, to management and the audit committee on a timely basis.
- **Delivery.** Our audit culminates with the issuance of a report on the financial statements, report to the audit committee and, if applicable, communications of material weaknesses and significant deficiencies.

PROACTIVE RESOLUTION OF ACCOUNTING ISSUES

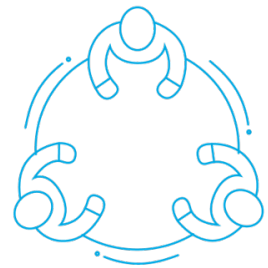
We find that year-round communication and a proactive approach to accounting issues help clients avoid surprises at the end of the audit process. For this reason, we encourage clients to call us to discuss new transactions as they arise.

Detailed information regarding our audit methodology and approach are being provided below.

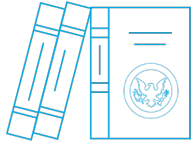
PLANNING PHASE

The first step of the audit is planning, which involves meeting with those charged with governance and City management to clearly identify the lines of communication, perform a risk analysis, discuss audit scopes and alternatives, discuss any concerns, and set expectations. We will also establish a preliminary timetable to ensure a smooth audit process.

A thorough understanding of your organization and its operating environment is essential for the development of an audit plan for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to update and document our understanding of your operations including business concerns and challenges and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.



During this phase we will perform the following activities:



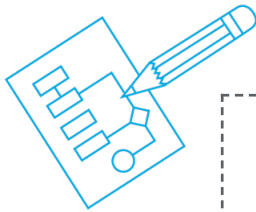
Review the regulatory and statutory compliance requirements within which the City operates. This will include a review of applicable federal laws, state statutes, ordinances, resolutions, debt instruments, contracts, other agreements, and minutes of meetings of the City commission and various committees.

Review major sources of information such as the City's budgets, organization charts, procedures manuals, financial systems, and management information systems.



Document and update our understanding of the City's internal control processes.

Document and update our understanding of the accounting and information systems.






Consider the methods that the City uses to process accounting information which influence the design of the internal control. This understanding includes knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation by the City.

Identify and resolve accounting, auditing, and reporting matters noted during planning.



INTERNAL CONTROL EVALUATION

RSM will evaluate the City's system of internal control to assess the extent it can be relied upon to ensure accurate information, to ensure compliance with laws and regulations, and to provide for efficient and effective operations. Our evaluation will include:

<p>Review of the system, which is primarily the process of obtaining information about the organization and the procedures prescribed and is intended to serve as the basis for tests of compliance and for evaluation of the system.</p> 	<p>Tests of compliance, which are made to provide reasonable assurance that the accounting control procedures are being applied as prescribed.</p> 	<p>Data processing review is to be made to compare the calculating operations of the computer with the desired results by tests of transactions. A review of controls used in the computer center to assure protection of files and prevention of processing errors and a review of the data processing operation shall also be made.</p> 
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RISK ASSESSMENT

The development of our audit plan is dependent on our understanding of your operations and our assessment of current risk factors. This approach requires the careful exercise of professional judgment developed through extensive experience with audits and is based on our assessment of risk of error in the financial statement line items and for the City as a whole. As a result, we will focus our audit effort in the important, high-risk areas and minimize our time in the low-risk areas ensuring you of a cost effective and efficient audit.



FIELDWORK PHASE

Interim fieldwork

Interim fieldwork will be focused on developing a deep understanding of the City's significant transaction cycles. Our efforts will primarily focus on the revenue, expenditure and payroll cycles for the City's general fund and water /sewer enterprise fund. We will also examine the business cycles of the general employee's pension plan as well the self-insurance/risk management activities. During this phase of the audit, we will request the City's internal control documentation

over the major transaction cycles. We will also need access to personnel who initiate, authorize, process and record transactions in each of these cycles.

Prior to the initiation of year end fieldwork, we will schedule evaluations of the City's electronic data processes (EDP) systems. This phase of the audit will be conducted by our Technical Risk Advisory Services group (TRAS). Evaluations of the City's EDP systems will focus primarily on documenting the IT environment, identifying risks to the integrity of system data, and the testing of ITGC. If it is determined to be effective, we may also have TRAS conduct application-level testing to provide substantive audit evidence over the specified transaction cycle. For example, if we successfully conducted application-level testing over water resources fund, we could place reliance on the metering and billing system which would reduce our reliance on substantive testing.

At this point we will pull statistical and non-statistical samples of revenue and expenditure transactions for testing of controls and tests of details.

Final fieldwork

Year-end fieldwork will consist of substantive testing of account balances in addition to the completion of control testing that was performed at interim. The following is a summary of our anticipated audit approach by audit area. However, one of the core principals of auditing is unpredictability. Accordingly, the below list is not intended to be a comprehensive list of the procedures we will perform as the City's auditors.

Cash and cash equivalents	Confirmation procedures will be performed to test the existence of cash. City bank reconciliations will be tested for accuracy, and cutoff procedures will be performed at the balance sheet date. Additionally, we will use IDEA software to test the sequential integrity of the City's check registers.
Investments	Investment balances will be confirmed. Valuation testing will be performed by our internal valuation specialists.
Receivables	Receivable balances will be confirmed on a sample basis. A statistical sampling model will be used to select accounts for confirmation. For certain receivables, confirmations are not effective (water and wastewater and sanitation receivables). For these types of receivables, alternative procedures will be performed.
Capital assets	Capital asset additions will be tested for existence. Valuation will be tested primarily through substantive analytic procedures. Disposals of capital assets will be tested for proper authorization. If impairment of existing capital assets is indicated, we will examine management's calculation of the impairment loss.

<p>Vouchers and accounts payable/ due to other government agencies</p>	<p>The completeness of vouchers and accounts payable will be tested through the examination of cash disbursement registers after the City's year-end. If risk assessment procedures indicate a risk that recorded balances are incorrect, we will design substantive audit procedures to test the existence of those balances. This is often accomplished by using our IDEA software to "match" subsequent cash disbursements to the accounts payable detail.</p>
<p>Accrued salaries/accrued compensated absences</p>	<p>Accrued salaries and accrued compensated absences will be tested using substantive analytic procedure designed for a high level of precision. Control testing will be performed over the entire payroll cycle.</p>
<p>Bonds, notes payable and leases</p>	<p>Bonds and notes payable will be subject to confirmation procedures. Additionally, RSM will test compliance with debt covenants that are material to the financial statements. For example, RSM will test minimum debt service coverage as well as minimum debt reserve requirements.</p>
<p>Pension, self-insure and OPEB liabilities</p>	<p>The recorded values for pension, self-insurance, and OPEB liabilities are dependent on actuarial valuations. Our approach to auditing these valuations is threefold. The first step is to provide the valuation reports to our internal subject matter experts. RSM actuaries will evaluate the methods used in calculating the liability as well as the assumptions used in developing the models. Members of the audit team will then test the inputs given to the City's actuaries to determine that the City's actuarial models were based on accurate data. Lastly, we will evaluate the professional credentials of the City's actuaries and confirm their independence from the City.</p>
<p>Net position/ fund balance</p>	<p>Equity balances will be rolled forward from the prior year and recalculated by the auditors. Restricted balances will be traced to external restrictions or enabling legislation. Committed and assigned balances will be traced to ordinances and resolutions of the City Commission.</p>

Revenues	Revenues are subject to a mixture of procedures. Depending on the nature of the revenue, we will perform control testing, substantive analytics, and substantive tests of details. Typically, revenue cycles that are comprised of large numbers of transactions and follow a predictable pattern (water and wastewater, sanitation, and building permits) are more efficiently tested through substantive analytics and tests of control. Revenue cycles that are comprised of few transactions with large values per transaction (grant revenue, sales tax, and shared revenues) are effectively tested through substantive tests of details.
Expenditures/ Expenses	Our approach to testing expenditures/expenses is to segregate transactions by cycle. Our typical cycles include; payroll and related expenses, expenditures/expenses for goods and services, capital outlay, and debt service. Due to the volume of these transactions, we generally employ dual purpose testing (control testing combined substantive tests of details) utilizing a statistical or non-statistical sampling model. Tests are designed to provide evidence over completeness, occurrence, accuracy, and classification. Any identified errors are evaluated by projecting across the population. Expenditure testing, where possible, will also incorporate compliance testing selections to increase efficiency.

SINGLE AUDIT EXPERIENCE

A substantial number of our public sector clients receive federal funds and require a single audit in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our team of professionals possesses comprehensive knowledge of accounting requirements, federal procurement regulations and cost-accounting standards and their impact on public sector organizations.

As a firm, RSM performs more than 600 single audits on an annual basis. Our auditors who perform single audits receive specialized training on the compliance requirements of Uniform Guidance and the use of the related compliance supplements.

Our engagement team brings in-depth knowledge of the Uniform Guidance, positioning them to

	<p><i>We perform more than 600 single audits on an annual basis.</i></p>	<p>assist you in your administration of federal awards and compliance with the cost principles and audit requirements found in the Uniform Guidance.</p>
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RSM is proposing to perform a compliance audit so as to meet the audit requirements imposed by the Single Audit Act and Subpart F of Title 2, U.S. Code of Federal Regulations Part 200,

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. We will conduct our audit in accordance with auditing standards generally accepted in the United States of America; Government Auditing Standards issued by the Comptroller General of the United States; the provisions of the Single Audit Act; Subpart F of Title 2 U.S. CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the U.S. Office of Management and Budget's Compliance Supplement.

REQUIREMENTS ASSOCIATED WITH AUDITING FEDERAL AND STATE GRANTS

In order to meet compliance-related objectives of the Uniform Guidance, we gather sufficient, appropriate evidence related to auditee compliance with laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program. In addition to the standards and guidance referenced above, we plan to apply the sampling guidance found in the AICPA Audit Guide, Government Auditing Standards and Single Audits, to address compliance audit requirements for expenditures of federal and state awards in accordance with applicable single audit requirements.



AUDITING STANDARDS TO BE FOLLOWED

To meet the requirements of this request for proposal, RSM will conduct the audits in accordance with the following standards and requirements:

- Auditing standards generally accepted in the United States of America
- Government Auditing Standards issued by the Comptroller General of the United States
- The provisions of the Federal and Florida Single Audit Acts
- Subpart F of Title 2 U.S. CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- U.S. Office of Management and Budget's Compliance Supplement Guidance
- Uniform Guidance audit
- Auditing and accounting of federal and state funds continues to receive scrutiny from the federal cognizant agencies and inspectors general. We recognize the receipt of federal funds and compliance with the related regulations is imperative to the overall standing and eminence of the City.

We are familiar with all technical guidance, including the OMB Compliance Supplement and we are familiar with the new requirements that have been promulgated in the Uniform Grant Guidance. Nationally, RSM participated as an advisor to the President's Council on Integrity and Efficiency through the Quality of Audit Roundtable. We closely monitor the results of Quality

Control Reviews and the National Statistical Sample project and we have a partner of the firm actively serving on the Government Audit Quality Center and another serving on the AICPA State & Local Government Expert Panel and recently due to the pandemic related funding the American Rescue Program (ARPA) Committee.

RSM participated as an advisor to the President's Council on Integrity and Efficiency through the Quality of Audit Roundtable.

Our approach for auditing the City's schedule of expenditures of federal awards (SEFA) and schedule of expenditures of state financial assistance (SESA) will involve the following steps:

- Test that the amounts reported in the SEFA & SESA reconcile to the underlying general ledger that is the subject matter of our audit
- To the extent that variances exist, perform procedures to audit the reconciliation of balances in the SEFA/SESA to the general ledger
- Identify and select major programs/projects under the criteria defined in the recently issued Uniform Grant Guidance and Florida Single Audit Act
- Review management's assertions of corrective action taken with respect to previously communicated findings and use information about prior findings in connection with our assessment of risk
- Consider communications from the cognizant agency or other oversight agencies
- Communicate our approach in entrance conferences and our training program

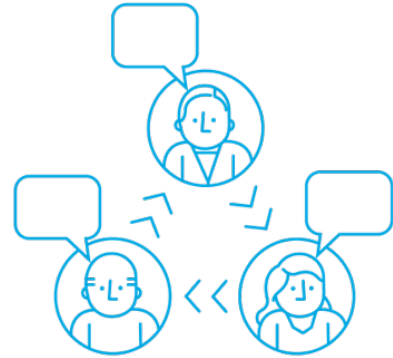
MAJOR PROGRAM/PROJECT DETERMINATION

Our testing will be sufficient and specific enough to allow opinions on each of the City's major federal programs and state projects. We will undertake the following:

Identify and select major programs/ projects, under the OMB Uniform Guidance and Florida Single Audit Act Criteria	Review the number of reported findings, to assess risk	Consider whether certain types of findings are recurring over the last several years	Be alert for communications or reports from the cognizant agency and other federal/ state agencies	Communicate our approach in entrance conferences and our training programs
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Each major program/project requires a separate opinion on compliance with federal and state laws, regulations and provisions of applicable agreements. Exceptions may include anomalies in federal and state funding that may arise from time to time. We will develop procedures and:

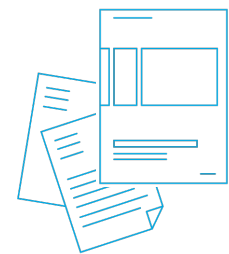
- Hold a pre-audit conference with the respective accounting managers and grant administrators
- Review the population of grants, the effectiveness of controls and the availability of records
- Obtain copies of the grant agreements under which federal or state financial assistance is provided
- Document program requirements, laws and regulations, and any program-specific compliance requirements contained in the contract agreements
- Review reports completed to meet the federal or state financial reporting requirements
- Test the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance
- Examine any external audit reports for findings or questioned costs



REPORTING PHASE

The final segment of our audit plan consists of resolving any open testing, review of the audit work papers and financial statements and the issuance of our opinions. A key aspect of our audit approach is the wrap up and review process. Our approach to completing the audit requires our senior team members to be in the field early and often. This means that you will see the engagement partner during the audit in your offices.

We do not perform reviews remotely or in the office. Rather, we conduct them in real-time in your offices. This helps ensure that you will not have any late surprises that are identified by the partner reviews. This also provides for increased efficiency in the audit and makes our senior professionals available to City staff throughout the audit. We schedule the engagement to complete all reviews in the field, issue our opinions, and turn out the lights and leave the City facility.



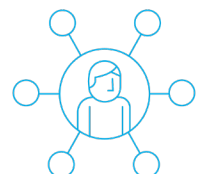
Our approach to the audit would include, at a minimum, the following reviews of the financial statements, audit reports and workpaper files:

Review	Nature of Review
Engagement performance and administration review, done by in-charge	Work of all assistants in detail, including workpapers, financial statements, audit report, compliance reports and management letter
Fairness review, done by engagement manager	All workpaper files, financial statements, audit report, compliance reports and management letter
Partner review, done by engagement partner	Financial statements, audit report, compliance reports, management letter, workpaper files for significant and critical areas, concurrence with conclusions of engagement team
Concurring review, done by engagement quality review partner	Financial statements, audit report, compliance reports and management letter. Workpaper files for significant and critical areas, concurrence with conclusions of engagement team

Utilizing our wealth of understanding and experience serving municipalities, we have developed an audit approach tailored specifically for the City, with consideration for your controls, systems, and personnel resources. Previously in the section on the audit work plan we laid out the individual areas and type of work that would be performed and provided an overview of our audit approach.

Our tailored approach has been extremely successful in helping our clients to manage risk more effectively in these litigious times. Two key reasons for this success are as follows:

- Our planning process includes extensive involvement from management to help us identify critical business and accounting issues. Your input will be incorporated into our risk assessment process, fraud risks, business changes and overall audit approach, ensuring that our audit processes are uniquely catered to your challenges. And most importantly, our intensive planning process will provide your staff with a specific understanding of what is expected of them, minimizing disruptions to everyone's work schedule throughout the year.
- We truly differentiate ourselves through a high level of partner involvement. Our senior level professionals will be involved throughout the entire process, from planning through report issuance. This will result



in process efficiencies, better communication among audit staff members, and a more thorough explanation of audit result and recommendations for the future.

We consider our relationship more than just an audit – we are your trusted advisor.

Ultimately, our audit process allows us to issue an opinion on your audited financial statements. The City will receive a management letter as well, that goes beyond the audit and outlines detailed ideas and recommendations for improvement in various areas of your organization. These insightful recommendations are designed to help you not only achieve your objective, but also to improve the true value of the organization.

We see the quality of an audit relationship as more than a piece of paper that verified the accuracy of financial statements. We see it as an active communication between you, your financial partners, and your business advisors. Our audit will offer the City more than just a report on financials—it will also serve as a valuable guide for your strategic imperatives.

TRANSPARENCY AND COMMUNICATION

We will communicate any internal control deficiencies, if any, found during the audit. Significant deficiencies and material weaknesses, if any, will be identified in the report on internal controls. Deficiencies discovered will be reported in the management letter. We will make a written report of any irregularities or illegal acts of which we might be made aware and will report such findings immediately to the City Manager and Audit Advisory Board.



Any nonreportable conditions which may be discovered will be reported in a separate letter to management and will be referred to in the report on compliance and internal controls.

We ensure constant communication and transparency in the audit process using our web-based dashboard and project tracker. The project tracker accumulates the status of pending items, open issues and questions, any potential control deficiencies, and any other matters of audit significance. Samples of the project tracker reports are shown below.

The tasks performed are tailored specifically for each engagement. Below are samples from one of our engagements:

The Proposer shall also propose a scheduling methodology (timeline) for effectively managing and executing the work in the optimum time. The delivery time shall be stated in calendar days from the date of City notification of award or notice to proceed with delivery. Such timeline

information and proposed dates shall include, but not necessarily be limited to: delivery, installation, acceptance testing, personnel, and other related completion dates, in accordance with the RFP specifications.

NOTE: The project must be completed and accepted within 120 days from the City Notice to Proceed.

MILESTONES AND TIMING

Based on your needs for this project, we have developed the following timeline in connection with the services we are to perform for the City. Each year this schedule and our detailed milestones and project tracker will be co-developed with input from City staff. The milestone schedule will then contain specific due dates for each key item for both City and RSM to provide.

Audit State	July	Aug	Sept	Dec	Jan	Feb	March
Planning Phase							
Entrance conference	■						
Provide detail audit plan		■					
Fieldwork phase							
Interim work			■	■			
Complete fieldwork				■	■	■	
Reporting phase							
Report preparation and issuance						■	
Exit conference						■	
Presentation to City Commission							■

Progress conferences will be held with finance department personnel and the audit advisory board throughout the engagement until issuance of the final report.

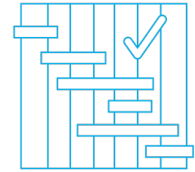
Also provide information on your firm's current workload and how this project will fit into your workload. Describe available facilities, technological capabilities, and other available resources you offer for the project.

Additionally, the proposal should specifically address:

- A. Who
- B. What
- C. When
- D. Where
- E. Why
- F. How

WORKLOAD MANAGEMENT

Our firm has excelled at managing its human resources so that our workload never surpasses the ability of our assigned teams to devote the time and attention necessary to add value to our clients' organizations. Our ability to manage our workload is evidenced by relatively low turnover rates and is supported by clients' opinions of our service.



The engagement team along with City management will design a plan that will ensure expectations are met along with responsive and timely delivery of services as required by the City. The engagement in-charge and staff will be solely dedicated to the City from start to finish for the audit and will have no conflicting assignments. We believe this to be a team effort so that all team members understand their roles, expectations, deliverables, and timelines.

In fact, the timing of this RFP is perfect as we have a team of individuals with the type of experience the City needs who will be rotating off the Broward County audit engagement, consistent with the County's partner and manager rotation policy. Our partners and managers are accustomed to serving multiple engagements. Their work loads are adjusted to ensure we meet each individual's key engagement milestones and timelines. In addition, RSM has the bench strength of our nine Florida offices and our national public sector practice that we can draw upon to ensure that the City is served to the best of our ability.

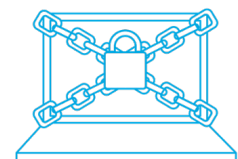
We do not anticipate any scenario under which we will have difficulty completing the requested work. Our public sector team works diligently to ensure our client engagements are scheduled such that our client's timelines are considered and target dates are met.

We do not anticipate any scenario under which we will have difficulty completing the requested work.

USE OF AUDIT TECHNOLOGY

As with most national firms, RSM invests substantially in the use of technology throughout the entire audit process to drive greater efficiency and effectiveness for our audit teams and client personnel. We use a variety of tools to assist our audit teams and the RSM Innovation Center is constantly testing out new ideas and concepts received from our personnel to drive continuous improvement and increased efficiency.

RSM client have access to our easy to use secured file transfer protocol. We will deploy an SFTP data repository to ensure client-prepared data files are posted to a central location, thus reducing, or otherwise eliminating, issues that may arise when such files are exchanged between client personnel and audit staff. The program we use is called Collaborate and you will have the ability within the program to designate which City staff can have access. Since we realize there are sometimes sensitive data like payroll, multiple folders can be established and access rights for City staff can be restricted to appropriate personnel only. We also use the Project Tracker as our engagement management tool which is housed on Collaborate.



Throughout the audit process, our computer-assisted audit techniques, leveraging CaseWare software as our audit automation tool that streamlines audit work and, allow us to simultaneously read, review and work with all audit-related records regardless of their physical location, which reduces manual procedures. In an automated audit engagement, workpapers are created and stored in electronic files. Audit program sheets are integrated with electronic workpapers and inserted into a comprehensive engagement file. We can utilize existing schedules and electronic downloads of information, which then reduces the need to create additional schedules specifically for the audit.

As part of the audit, we utilize a program called IDEA®, which allows us to access, extract and analyze selected client information that is relevant to the audit process. IDEA improves audit efficiency and effectiveness using the following functions:

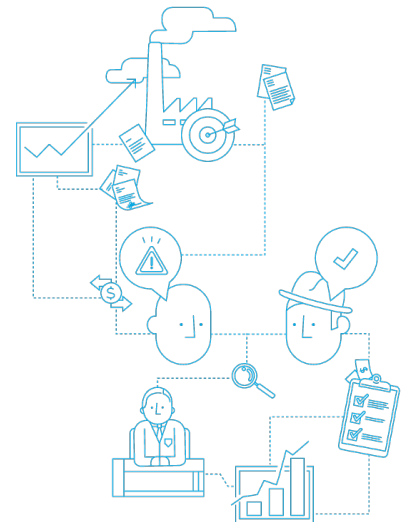
- Sampling including planning, selection, and evaluation for systematic, random, stratified random, monetary unit and attribute sampling plans
- Field manipulation that allows fields to be appended for calculations and re-computations
- Field statistics that display and print statistics about any numeric or date field in the file

EDP AUDIT RESPONSIBILITY

Our assessment of the City's internal controls will include an analysis of the controls in place over information systems. Our firm has a specialized group of professionals within our technology consulting practice who assist the financial statement auditors. This team specializes in assessing clients' overall technology platforms, as well as the general and user controls in place over significant transaction cycles. Our specialists include certified information systems auditors, certified business continuity professionals, certified information systems security professionals, cybersecurity specialists and certified network engineers.

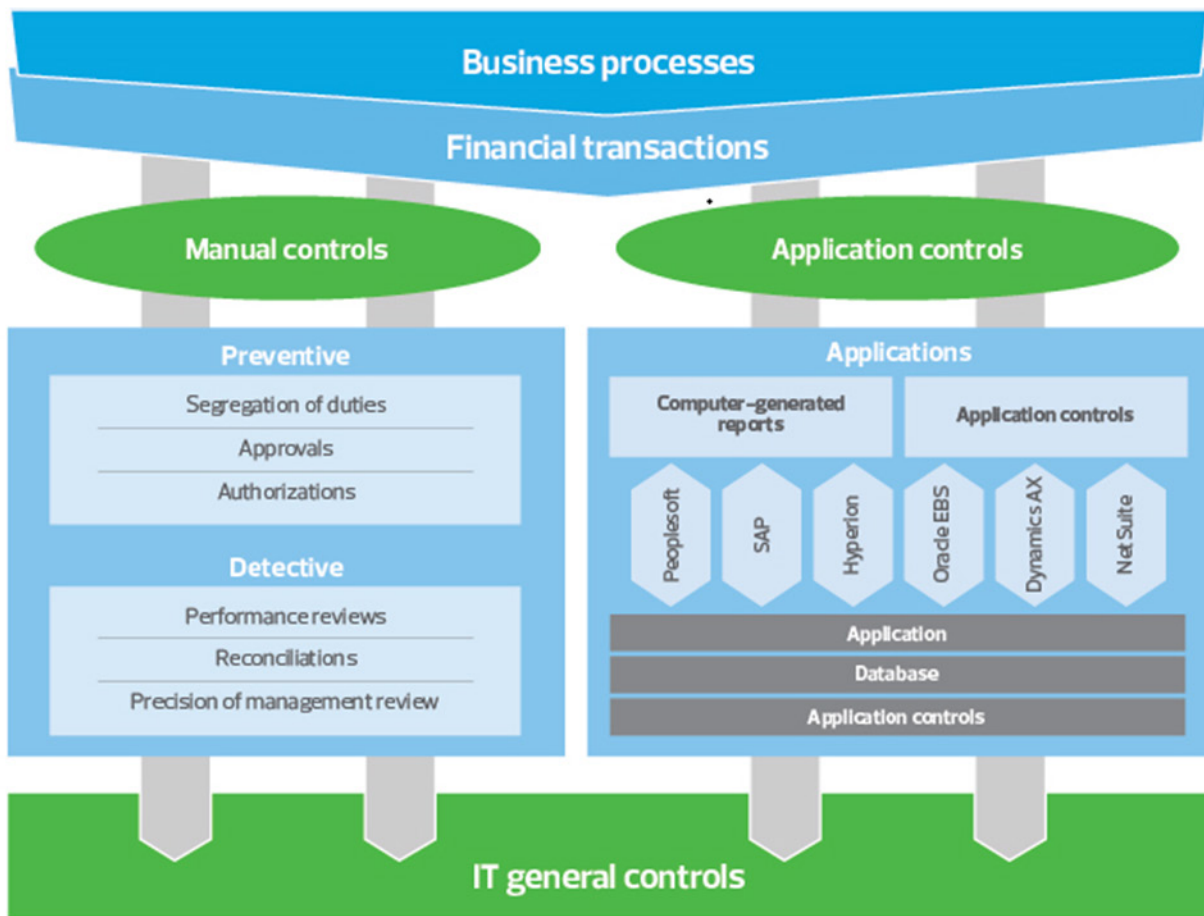
We understand the increasing complexities inherent in today's information systems and governments pervasive use of the software used by the general ledger, capital assets, accounts payable, accounts receivable, purchasing, inventory, sales order, job costing, budget, and payroll applications, to conduct business and achieve your mission.

Risks identified during our assessment will be incorporated into our overall audit approach. Related recommendations will be promptly discussed with the City's management.



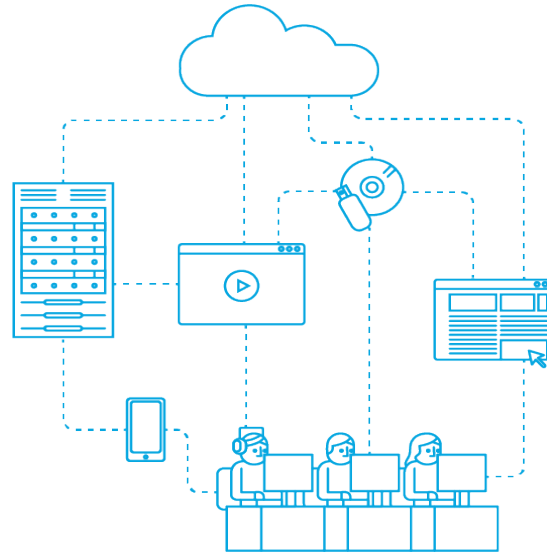
IMPACT OF INFORMATION TECHNOLOGY ON THE AUDIT APPROACH

The internal control analysis includes a review of information systems architecture and general computer controls. Throughout the audit process, our IT specialists will work directly with the audit team to learn more about the intricacies in the computer processing control environment and the integration of ancillary systems with general ledger accounting systems. Any risks identified during the assessment of Government Entity's information technology system will be appropriately incorporated into our overall audit approach and recommendations will be promptly discussed with management.



RSM'S AUDIT INNOVATION

In today's dynamic and digital world, enterprises are seeking service providers who understand the changing technology and business landscape. As the leading provider of audit, tax and consulting services to growing, dynamic companies, RSM has a unique perspective that enables us to provide a tailored experience that is efficient, effective, and relevant to your business. A focal point of our audit practice is the drive for constant innovation. Through innovation, we are committed to bringing efficiency to audit processes that both limits disruption and unlocks deeper insights that help our clients move forward with confidence.



Our innovation strategy begins with our audit innovation professionals, who leverage our audit methodology, together with emerging and existing technologies and tools to design a tailored audit based on professional standards and our understanding of our clients, their industry and their unique circumstances. We continually invest in audit innovation because audit quality is paramount to what we do, and we want to perform audits in the most productive and effective manner possible. Our strategy is focused on three areas--the digital audit experience, automation and artificial intelligence, and data analytics--that help streamline our methodology, improve audit quality and uncover new information.

<p>Digital Audit Experience</p>	<p>Automation and Artificial Intelligence</p>	<p>Data Analytics</p>
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DIGITAL AUDIT EXPERIENCE

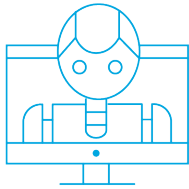


RSM creates an audit experience that is grounded in delivering The Power of Being Understood. This promise drives our focus on understanding our clients' industries, enterprise structures and challenges as we leverage an ever-evolving technology infrastructure that streamlines our client interactions and uncovers valuable insights. For example, we have enhanced ways for clients to stay connected to their engagement team and organize documents related to the audit. Through our new collaboration platform, clients and engagement teams are able to use our secure, cloud-based platform to request, organize and track document requests and status updates.

A real-time dashboard allows for full transparency and accountability throughout the request-and-share process. Other features include:

- Intuitive and user friendly interface to setup and track audit requests
- Assignment of responsible person(s) and due dates to each audit request
- Real-time milestone tracker to track status of every audit request
- Secure data access and storage with a leading cloud services provider (Microsoft Azure)

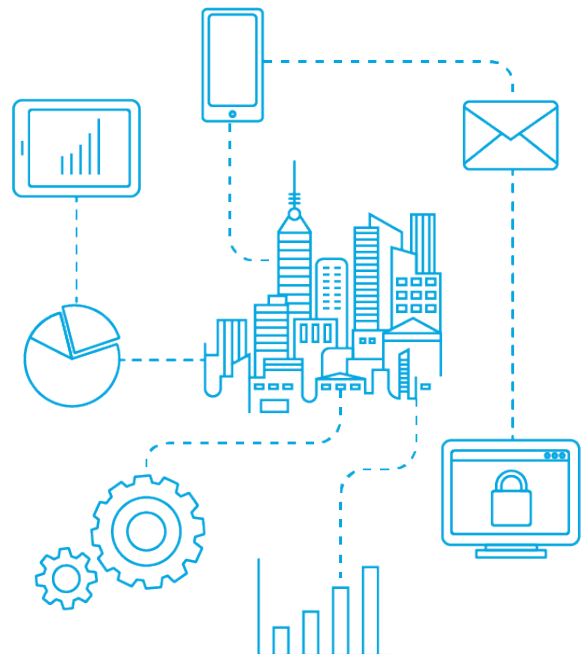
AUTOMATION AND ARTIFICIAL INTELLIGENCE



We are constantly testing and evaluating new automation technology tools. RSM has a strategic partnership with Automation Anywhere® that enables our auditors to leverage robotic process automation (RPA) to build bots to automate repetitive tasks. RSM's Automation Acceleration Center brings together subject matter experts and practitioners across all industries and lines of business to develop proprietary automation solutions using Automation Anywhere's powerful platform.

In addition to RPA solutions, we incorporate optical character recognition (OCR), artificial intelligence (AI) and machine learning (ML) capabilities into our audit. A good example of our approach is combining RPA with OCR solutions, enabling teams to automate the matching of source documents to the underlying transactions and identify inconsistencies. By integrating these technologies, we can analyze, summarize and extract key information out of lengthy contracts such as lease, sales or debt agreements in a highly efficient way that enhances audit quality.

Technology automates certain audit procedures and the flow of audit documentation; this automation, in turn, enables our auditors to more intently focus on what really matters—the design and results of audit procedures related to the areas with the highest risk. At its core, our use of automation allows our teams to mechanize the routine, non-value-added processes and focus more time and energy on leveraging data to generate high-value insights. As we continue to develop and deploy more automation across our audit methodology, we are investing in upskilling programs for our professionals enabling them to identify and create automated solutions that can be customized for clients' needs, no matter the client's size or industry.



DATA ANALYTICS



RSM is continually developing advanced data analytics solutions to transform our audits. Alteryx®, a business intelligence and analytics platform, enables audit teams to perform and automate advanced analytic procedures. We use Alteryx to augment audit procedures, such as journal-entry testing, general-ledger data structuring and transformation, and account reconciliations. Use of these leading-edge solutions enables our teams to more efficiently analyze exponentially larger volumes of data and deliver a more insightful, data-driven audit. By performing more effective risk assessment procedures we can then enhance our testing on the items with highest risk.

We also use IDEA® as our data mining and extraction tool to analyze big data and gain audit insights from that underlying data. IDEA improves audit efficiency and quality across functions, such as: (a) sampling, including selection and evaluation for systematic, random, stratified random, monetary unit and attribute sampling; (b) *IDEA, for digging deep into big data.* field manipulation that allows fields to be appended for calculations and recomputations, facilitates account reconciliations and analyzes the population for major or unusual transactions; and (c) field statistics that display and print statistics about transactions and populations.

Our Audit Data Analytics Center of Excellence (COE) is the conduit for RSM to rapidly and efficiently shift our data analytics strategies from testing to deployment. The COE works directly with client engagement teams to transform the execution of our audits through use of our many data analytics solutions. Audit teams may work with the COE to develop a customized data analytics plan based on a specific client's business, industry, systems and sources of data. COE team members also work with audit teams to provide additional guidance and technical assistance as necessary.

RSM ORB, OUR OPTIMAL RISK-BASED AUDIT METHODOLOGY

Deployed across more than 100 countries worldwide, RSM Orb is designed with a focus on the middle market and scales with client complexity to provide a robust, quality audit. Our technology platform and proprietary methodology enables our auditors to focus on your risks and design procedures tailored to your unique circumstances and environment. RSM Orb enables us to develop a deeper understanding of your business, providing you with critical insights now and for the future.

AN RSM AUDIT DELIVERS:

Consistency. A consistent approach across any number of operations and jurisdictions, tailored to your unique risks and circumstances

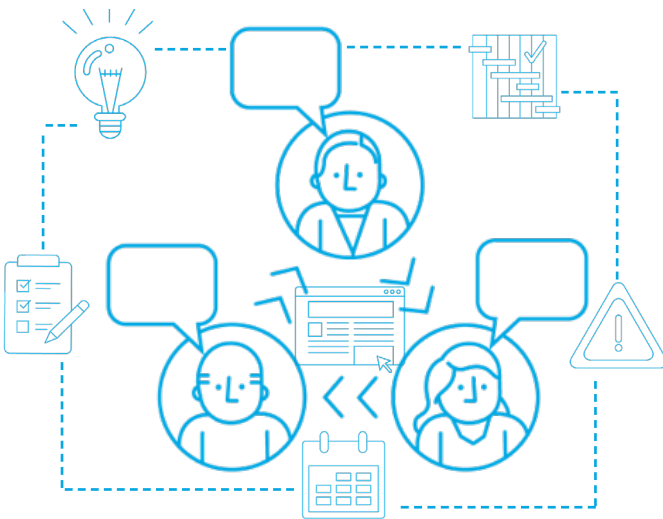
Innovation Optimizing our use of technology in how we plan and conduct our work to enhance your audit experience

Critical insights Pinpointing those areas that require closer scrutiny and enhanced judgment, enabling us to be more effective in addressing risk areas and adding intellectual value and critical insights

Confidence. Through robust and considered planning, an efficient technology platform and a highly qualified, experienced team



RSM COLLABORATE, TO CONNECT TEAMS AND SIMPLIFY WORKFLOW



Our proprietary RSM Collaborate tool—a secure, internet-based platform designed to optimize engagement management and accountability—enables RSM and client teams to stay in touch and simplify the workflow process. The City stakeholders can leverage Collaborate to stay in touch with your engagement team from any location. Collaborate enables us to collect, organize and track your documents. The impact: Collaborate drives efficiencies and enhances productivity in the timing of our audit of those documents. The City and RSM will benefit through an efficient exchange of files and a reduced risk of unauthorized access to data.

Other Collaborate features include:

- Engagement calendars to track milestones
- Functionality to assign tasks and due dates and track related progress
- Protocols to manage document iterations, assisting with version control
- Safeguards to enable secure transfer of files, centralization of data and protection of confidential and sensitive information
- Ability to control information access with respect to distinct tasks
- Capability of issuing updates, alerts, and notifications of pending deadlines

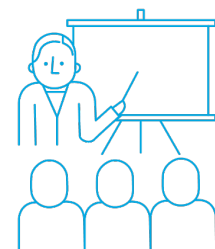
ADDITIONAL AVAILABLE RESOURCES FOR THE CITY

Resources. Our national government industry practice includes more than 140 partners and principals who are dedicated to handling the needs of public sector entities, plus hundreds of individuals at varying levels of experience. This includes representatives on various panels and committees of standard setting bodies, including the Government Audit Quality Center and State and Local Government Expert Panel. We have resources dedicated to the timely communication of relevant information affecting business in general and our client's industry. A sampling of our publications which are available to clients and friends of the firm include:

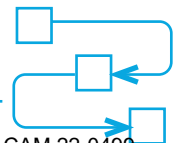
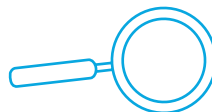
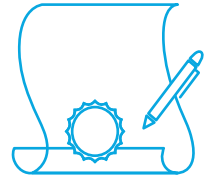
- Muse – a quarterly newsletter for government and nonprofit entities to keep them abreast of the latest industry news and information featuring topics such as risk assessment, benchmarking, and audit committee effectiveness.
- National A&A Insights – an electronic newsletter covering the latest in audit and accounting developments relevant to all industries.

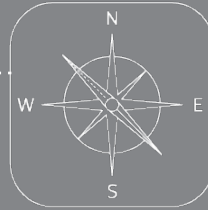
As an RSM client, the City will have access to a variety of technical and advisory publications that cover information about current events and changes in laws and regulations. The following are examples of communications available to you:

- Financial Reporting Insights. A biweekly resource for recent financial reporting developments and practice issues.
- RSM Tax Digest. A monthly newsletter highlighting tax developments of interest to today's organizations.
- Educational webcasts and seminars. We offer virtual and in-person presentations on topics of importance to our government clients



Excellence. We have assisted many clients in earning the GFOA Certificate of Achievement for Excellence in Financial Reporting. Our teams include professionals that are designated reviewers for the GFOA Certificate of Achievement Program, ensuring you will receive the most comprehensive guidance.





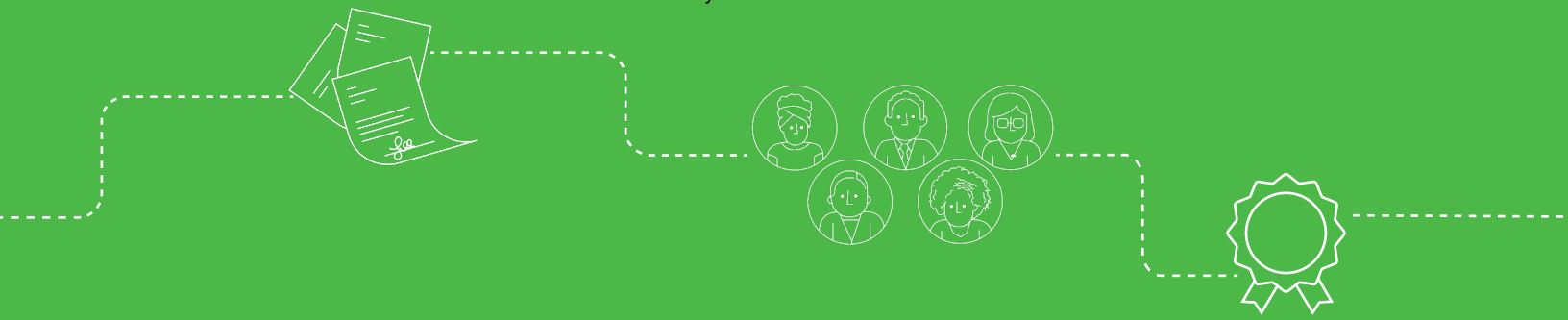
4.2.5 REFERENCES

Provide at least three references, preferably government agencies, for projects with similar scope as listed in this RFP. Information should include:

- Client Name, address, contact person telephone and E-mail addresses.
- Description of work.
- Year the project was completed.
- Total cost of the project estimated and actual.

Below is a select list of governmental clients served by RSM within the past three years which are similar to the city:

Reference 1 Agency/Firm Name:	City of Miami, Florida
Address City, State ZIP Phone/Fax Contact Name/Title Email address Description of work Contract term Engagement fee	444 S.W. 2nd Avenue., Suite #617 Miami, FL 33130 305-416-1328 Erica Pascal, Finance Director epascal@miamigov.com Annual audit (GFOA Certification), federal and state single audits and special reports 2014-2021 \$475,000/year
Reference 2 Agency/Firm Name:	City of Coral Gables, Florida
Address City, State ZIP Phone/Fax Contact Name/Title Email address Description of work Contract term Engagement fee	405 Biltmore Way Coral Gables, FL 33134 305-460-5257 Diana Gomez, Finance Director dgomez@coralgables.com Annual audit (GFOA Certification), federal and state single audit 2004-2021 \$131,500/year
Reference 3 Agency/Firm Name:	City of Coral Springs, Florida
Address City, State ZIP Phone/Fax Contact Name/Title Email address Description of work Contract term Engagement fee	9500 West Sample Road Coral Springs, FL 33065 954-244-1092 Kim Moskowitz, Director of Finance kmoskowitz@coralsprings.org Annual audit (GFOA Certification), federal and state single audits, Federal Transit Authority, Pension Plans and CRA 2006-2025 \$116,000/year

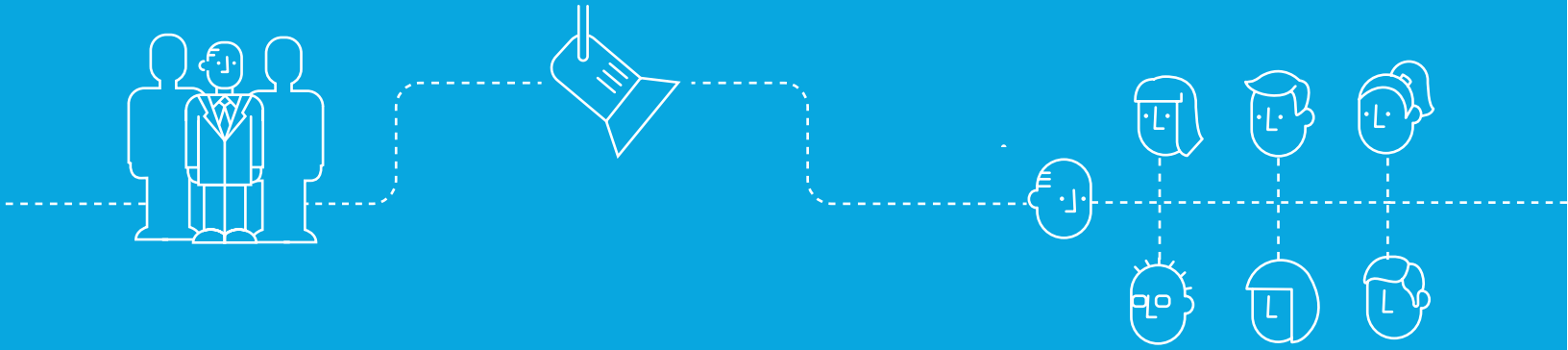


4.2.6 MINORITY/WOMEN (M/WBE) PARTICIPATION

Today, minority and small business representation in the corporate world remains an imposing challenge for American business. As all commerce becomes global, customer and client bases reflect a sweeping spectrum of races, ethnicities, nationalities, and backgrounds. In this environment, the companies that embrace workplace diversity are most likely to succeed in meeting client needs, for one simple reason: when companies fully embrace diversity and unlock its potential, it is a powerful force that enables businesses to better anticipate, understand and respond to the diversity of the marketplace.

RSM believes in equal opportunity and affirmative action. We are a firm committed to diversity and outreach to qualified Small Business Enterprises (SBE) in our community. With various clients, including Broward County, School Board of Broward County, Miami-Dade County School Board, Miami-Dade County, Palm Beach County and School District of Palm Beach County, we utilize the staff of M/WBE firms in our area. We are partnering with the firms of Anthony Brunson & Company, P.A. and C Borders-Byrd CPA LLC and allocating 15% and 5%, respectively, of the work to them and providing their staff with the same level of training and supervision that we provide our own staff.

If the City supports the idea, we are prepared to engage our M/WBE joint venture firms in a meaningful way by allowing them the opportunity to perform some of the smaller audit engagements the City has requested and issue those reports on their letterhead. This is something we have successfully done at Broward County and if the City were open to the idea is something our M/WBE partners would be interested in pursuing. Alternatively they will provide seniors and associates to work on various parts of the engagement with RSM. Also something unique to highlight is that we have worked with Anthony Brunson and his staff for more than 15 years as a seamless team serving our clients and have done the same with CBB for each of the past five years.



4.2.7 SUBCONTRACTORS

Proposer must clearly identify any subcontractors that may be utilized during the term of this contract.

RSM believes in equal opportunity and affirmative action and are committed to diversity and outreach to qualified minority firms in our community. We are partnering with Anthony Brunson, P.A. as our subcontractor/M/WBE partner. We have a long history—more than 15 years of working with Mr. Brunson.

RSM is also partnering with the M/WBE firm of C Borders–Byrd CPA LLC whom we have been working with for the past five years.

4.2.8 REQUIRED FORMS



A. Proposal Certification

Complete and attach the Proposal Certification provided herein.

2/18/22, 4:02 PM

DPX Form

Supplier Response Form

BID/PROPOSAL CERTIFICATION

Please Note: It is the sole responsibility of the bidder to ensure that his bid is submitted electronically through www.BidSync.com prior to the bid opening date and time listed. Paper bid submittals will not be accepted. 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) * EIN (Optional):

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):

Check box if your firm qualifies for MBE / SBE / WBE (section 1.09 of General Conditions):

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="2/24/22"/>	<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. **You must also click the "Take Exception" button.**

Exceptions are included in Appendix F of the proposal.

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:

<https://www.bidsync.com/dpx/DPXLogin>

1/3

B. Cost proposal

Provide firm, fixed, costs for all services/products using the form provided 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.

SECTION VI – COST PROPOSAL PAGE

Proposer Name: RSM US LLP

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

Cost to the City: Proposer shall propose a firm-fixed price each year. Proposer may annually adjust or increase prices between years for all services identified in this request but shall not request from the City price increase(s) within the year of the five-year term. The proposed costs shall be all inclusive of incidental costs, including, but not limited to, transportation, travel meals, fuel, lodging, etc.

		PROPOSED PRICES SHALL BE FIXED AND FIRM PRICES WITHIN THE YEAR								
No.	Description	Year 1	PRICE INCREASES MAY BE PROPOSED BETWEEN YEARS	Year 2	PRICE INCREASES MAY BE PROPOSED BETWEEN YEARS	Year 3	PRICE INCREASES MAY BE PROPOSED BETWEEN YEARS	Year 4	PRICE INCREASES MAY BE PROPOSED BETWEEN YEARS	Year 5
1	Financial Audit Base Fee	\$173,000		\$173,000		\$173,000		\$173,000		
2	Large User Report	\$2,000		\$2,000		\$2,000		\$2,000		
3	*Single Audit Report (5 programs)	\$25,000		\$25,000		\$25,000		\$25,000		
4	Community Redevelopment Agency (CRA) report	\$8,000		\$8,000		\$8,000		\$8,000		
5	General Employees' Retirement System (GERS)	\$12,000		\$12,000		\$12,000		\$12,000		
Annual Proposed Prices Total (add Nos. 1-5)		\$220,000	\$220,000	\$220,000	\$220,000					
Total Proposed 5 Year Costs = \$1,100,000										

*Single Audit Report (Cost Per Program)– For Item No. 3 listed above, Single Audit Report, the City is requesting for proposers to provide a cost per program.

\$ 5,000

ADDITIONAL SERVICES

Please describe the Proposer's basis for proposing fees for auditing services to be performed on an "as needed, when needed, basis such as for statement reviews, defeasance schedules for city issuance of debt, review of supplemental financial statements, etc

Audit Services Descriptions:
 We would discuss the scope of services for any additional services the City would like to have performed and would prepare a statement of work clearly defining the services to be provided and expected level of effort and cost before performing any additional services. Our fees would be based on the hourly fee schedule listed below and would depend on the nature of services required.

HOURLY RATES (FEE SCHEDULE) SHALL BE SUBMITTED AS PART OF YOUR RESPONSE	
Position/Job Classification	Hourly Rate (Fee Schedule)
Partner	\$450
Senior Manager	\$325
Supervisor	\$200
Senior	\$155
Staff	\$120

Submitted by:

Brett Friedman



Name (printed)

Signature

3/9/22

Partner

Date

Title

C. Non-Collusion Statement

This form is to be completed, if applicable, and inserted in this section.

2/18/22, 4:03 PM

DPX Form

Supplier Response Form

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.


Authorized Signature

Brett Friedman
Name (Printed)

Partner
Title

3/9/22
Date

D. Non-Discrimination Certification Form

This form is to be completed and inserted in this section.

2/18/22, 4:03 PM

DPX Form

Supplier Response Form

**CONTRACTOR'S CERTIFICATE OF COMPLIANCE WITH
NON-DISCRIMINATION PROVISIONS OF THE CONTRACT**

The completed and signed form should be returned with the Contractor's submittal. If not provided with submittal, the Contractor must submit within three business days of City's request. Contractor may be deemed non-responsive for failure to fully comply within stated timeframes.

Pursuant to City Ordinance Sec. 2-187(c), bidders must certify compliance with the Non-Discrimination provision of the ordinance.

The Contractor shall not, in any of his/her/its activities, including employment, discriminate against any individual on the basis of race, color, national origin, religion, creed, sex, disability, sexual orientation, gender, gender identity, gender expression, or marital status.

1. The Contractor certifies and represents that he/she/it will comply with Section 2-187, Code of Ordinances of the City of Fort Lauderdale, Florida, as amended by Ordinance C-18-33 (collectively, "Section 2-187").
2. The failure of the Contractor to comply with Section 2-187 shall be deemed to be a material breach of this Agreement, entitling the City to pursue any remedy stated below or any remedy provided under applicable law.
3. The City may terminate this Agreement if the Contractor fails to comply with Section 2-187.
4. The City may retain all monies due or to become due until the Contractor complies with Section 2-187.
5. The Contractor may be subject to debarment or suspension proceedings. Such proceedings will be consistent with the procedures in section 2-183 of the Code of Ordinances of the City of Fort Lauderdale, Florida.

 *
Authorized Signature

Brett Friedman *
Print Name and Title

Date 3/9/22

E. Local Business Preference (LBP)

This form is to be completed, if applicable, and inserted in this section

2/18/22, 4:05 PM

DPX Form

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 its 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 bid/proposal. Violation of the foregoing provision may result in contract termination.

- (1) (Business Name) is a **Class A** Business as defined in City of Fort Lauderdale Ordinance No. C-17-26, Sec. 2-186. 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 ten (10) calendar days of a formal request by the City.
- (2) (Business Name) is a **Class B** Business as defined in the City of Fort Lauderdale Ordinance No. C-17-26, Sec. 2-186. A copy of the Business Tax Receipt **or** a complete list of full-time employees and evidence of their addresses shall be provided within ten (10) calendar days of a formal request by the City.
- (3) (Business Name) is a **Class C** Business as defined in the City of Fort Lauderdale Ordinance No. C-17-26, Sec. 2-186. A copy of the Broward County Business Tax Receipt shall be provided within ten (10) calendar days of a formal request by the City.
- (4) (Business Name) is a **Class D** Business as defined in the City of Fort Lauderdale Ordinance No. C-17-26, Sec. 2-186, and does not qualify for Local Preference consideration.
- (5) (Business Name) requests a **Conditional Class A** classification as defined in the City of Fort Lauderdale Ordinance No. C-17-26, Sec.2-186. Written certification of intent to meet the requirements shall be provided to the City within three (3) months of entering into a contract with the City.
- (6) (Business Name) requests a **Conditional Class B** classification as defined in the City of Fort Lauderdale Ordinance No. C-17-26, Sec.2-186. Written certification of intent to meet the requirements shall be provided to the City within three (3) months of entering into a contract with the City.

BIDDER'S COMPANY:

AUTHORIZED COMPANY PERSON:	<input type="text" value="Brett Friedman"/>		<input type="text" value="3/9/22"/>
	PRINT NAME	SIGNATURE	DATE

F. DISADVANTAGED BUSINESS ENTERPRISE CERTIFICATION STATEMENT

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

(1)
(Business Name)
is a disadvantaged **Class 1** enterprise as defined in the City of Fort Lauderdale Ordinance Section 2-185 disadvantaged business enterprise that has established and agrees to maintain a permanent place of business located in a non-residential zone, staffed with full-time employees within the limits of the City, and provides supporting documentation of its City of Fort Lauderdale business tax and disadvantaged certification as established in the City's Procurement Manual.

(2)
(Business Name)
is a disadvantaged **Class 2** enterprise as defined in the City of Fort Lauderdale Ordinance Section 2-185 disadvantaged business enterprise that has established and agrees to maintain a permanent place of business within the limits of the City with full-time employee(s) and provides supporting documentation of its City of Fort Lauderdale business tax and disadvantaged certification as established in the City's Procurement Manual.

(3)
(Business Name)
is a disadvantaged **Class 3** enterprise as defined in the City of Fort Lauderdale Ordinance Section 2-185 disadvantaged business enterprise that has established and agrees to maintain a permanent place of business located in a non-residential zone, staffed with full-time employees within the limits of the Tri-County area and provides supporting documentation of its City of Fort Lauderdale business tax and disadvantaged certification as established in the City's Procurement Manual.

(4) Anthony Brunson, P.A. and C Borders-Byrd
(Business Name)
is a disadvantaged **Class 4** enterprise as defined in the City of Fort Lauderdale Ordinance Section 2-185 disadvantaged business enterprise that does not qualify as a Class 1, Class 2, or Class 3 business, but is located in the State of Florida and provides supporting documentation of its disadvantaged certification as established in the City's Procurement Manual.

(5)
(Business Name)
requests a **Conditional Class 1** classification as defined in the City of Fort Lauderdale Ordinance No. C-17-26, Sec.2-186. Written certification of intent to meet the requirements shall be provided to the City within three (3) months of entering into a contract with the City.

(6)
(Business Name)
requests a **Conditional Class 2** classification as defined in the City of Fort Lauderdale Ordinance No. C-17-26, Sec.2-186. Written certification of intent to meet the requirements shall be provided to the City within three (3) months of entering into a contract with the City.

BIDDER'S COMPANY:

AUTHORIZED COMPANY PERSON: Brett Friedman
PRINT NAME


SIGNATURE

3/9/22
DATE

G. Contract Payment Method

This form must be completed and returned with your proposal. Proposers must presently have the ability to accept these credit cards or take whatever steps necessary to implement acceptance of a card before the start of the contract term, or contract award by the City.

2/18/22, 4:06 PM

DPX Form

Supplier Response Form

CONTRACT PAYMENT METHOD

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 credit card payments via MasterCard or Visa as part of this program.

This allows you as a vendor of the City of Fort Lauderdale to receive your payments fast and safely. No more waiting for checks to be printed and mailed.

In accordance with the contract, payments on this contract will be made utilizing the City's P-Card (MasterCard or Visa). Accordingly, bidders must presently have the ability to accept these credit cards or take whatever steps necessary to implement acceptance of a card before the start of the contract term, or contract award by the City.

All costs associated with the Contractor's participation in this purchasing program shall be borne by the Contractor. The City reserves the right to revise this program as necessary.

By signing below you agree with these terms.

Please indicate which credit card payment you prefer:

MasterCard

Visa

RSMUS LLP *
Company Name

Brett Friedmar
Name (Printed)

Brett Friedmar
Signature

3/9/22 *
Date

Partner
Title

H. E-Verify Affirmation Statement

This form must be completed and returned with your proposal.

2/18/22, 4:06 PM

DPX Form

Supplier Response Form

E-VERIFY AFFIRMATION STATEMENT

RFP/Bid /Contract No: 12648-925

Project Description: External Audit Services

Contractor/Proposer/Bidder acknowledges and agrees to utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of,

- (a) all persons employed by Contractor/Proposer/Bidder to perform employment duties within Florida during the term of the Contract, and,
- (b) all persons (including subcontractors/vendors) assigned by Contractor/Proposer/Bidder to perform work pursuant to the Contract.

The Contractor/Proposer/Bidder acknowledges and agrees that use of the U.S. Department of Homeland Security's E-Verify System during the term of the Contract is a condition of the Contract.

Contractor/Proposer/ Bidder Company Name: RSM US LLP

Authorized Company Person's Signature: *Brett Fink*

Authorized Company Person's Title: Partner

Date: 3/9/22

I. Sample Insurance Certificate

Demonstrate your firm's ability to comply with insurance requirements. Provide a previous certificate or other evidence listing the Insurance Companies names for the required coverage and limits.

ACORD® CERTIFICATE OF LIABILITY INSURANCE		DATE(MM/DD/YYYY) 11/23/2021																																																
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.																																																		
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PRODUCER Aon Risk Services Central, Inc. Chicago IL Office 200 East Randolph Chicago IL 60601 USA	CONTACT NAME: PHONE (A/C. No. Ext): (312) 381-1000 FAX (A/C. No.): (312) 381-7007 E-MAIL: ADDRESS:	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width: 60%;">INSURER(S) AFFORDING COVERAGE</th> <th style="width: 40%;">NAIC #</th> </tr> <tr> <td>INSURER A: The Continental Insurance Company</td> <td>35289</td> </tr> <tr> <td>INSURER B: National Fire Ins. Co. of Hartford</td> <td>20478</td> </tr> <tr> <td>INSURER C: American Casualty Co. of Reading PA</td> <td>20427</td> </tr> <tr> <td>INSURER D: Columbia Casualty Company</td> <td>31127</td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: The Continental Insurance Company	35289	INSURER B: National Fire Ins. Co. of Hartford	20478	INSURER C: American Casualty Co. of Reading PA	20427	INSURER D: Columbia Casualty Company	31127	INSURER E:		INSURER F:																																			
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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. Limits shown are as requested																																																		
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RSM US LLP 331 W. 3rd St., Suite 200 Davenport IA 52801 USA		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 <i>Aon Risk Services Central, Inc.</i>																																																
©1988-2015 ACORD CORPORATION. All rights reserved.																																																		
ACORD 25 (2016/03)		The ACORD name and logo are registered marks of ACORD																																																

Holder Identifier :

Certificate No. : 570090385607





CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/01/2021

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

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

PRODUCER Aon Risk Services Northeast, Inc. One Liberty Plaza, 165 Broadway, Suite 3201 New York, N.Y. 10006	CONTACT NAME: PHONE (A/C, No., Ext): 312-381-1000 FAX (A/C, No): 312-381-7007 E-MAIL ADDRESS:													
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INSURER(S) AFFORDING COVERAGE	NAIC #													
INSURER A : North American Capacity Insurance Company														
INSURER B :														
INSURER C :														
INSURER D :														
INSURER E :														
INSURER F :														
INSURED RSM US LLP 331 West Third Street, Suite 200 Davenport, IA 52801														

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 SUBR INSD, WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS								
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJ. JECT <input type="checkbox"/> LOC OTHER:					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMPI/OP AGG \$ \$								
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$								
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$ \$								
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N <input type="checkbox"/> N / A				<table border="1"> <tr> <td>PER STATUTE</td> <td>OTH-ER</td> </tr> <tr> <td>E.L. EACH ACCIDENT</td> <td>\$</td> </tr> <tr> <td>E.L. DISEASE - EA EMPLOYEE</td> <td>\$</td> </tr> <tr> <td>E.L. DISEASE - POLICY LIMIT</td> <td>\$</td> </tr> </table>	PER STATUTE	OTH-ER	E.L. EACH ACCIDENT	\$	E.L. DISEASE - EA EMPLOYEE	\$	E.L. DISEASE - POLICY LIMIT	\$
PER STATUTE	OTH-ER													
E.L. EACH ACCIDENT	\$													
E.L. DISEASE - EA EMPLOYEE	\$													
E.L. DISEASE - POLICY LIMIT	\$													
A	Miscellaneous Professional Liability Insurance		FIP 0008227-08	01-Jul-21	01-Jul-22	Not less than US \$1,000,000 any one claim and in the aggregate.								

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

CERTIFICATE HOLDER RSM US LLP 331 West Third Street, Suite 200 Davenport, IA 52801	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Aon Risk Services Northeast, Inc.</i>
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ACORD 25 (2016/03)

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J. W-9 for Proposing Firm

This form must be completed and returned with your proposal.

W-9
Form (Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Go to www.irs.gov/Form999 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
RSM US 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.

Individual sole proprietor or single-member LLC
 C Corporation
 S Corporation
 Partnership
 Trust/estate
 Limited liability company. Enter the tax classification (C-C corporation, S-S corporation, P-Partnership) **P**
 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.
 Other (see instructions) **P**

4 Exemption 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) _____
 (Apply to account registration under Form 10)

5 Address number, street, and apt. or suite no. (See instructions).
331 West 3rd Street, Suite 200

6 City, state, and ZIP code:
Davenport, IA 52801

7 List account number(s) here (optional)

Requester's name and address (optional)
**"REMIT TO ADDRESS"
 1155 Payphone Circle
 Chicago, IL 60674**

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
42-0714325

Part II Certification
 Under penalties of perjury, I certify that:
 1. 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
 2. 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
 3. I am a U.S. citizen or other U.S. person (defined below); and
 4. 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 this certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here
 Signature of U.S. person **[Signature]**
 Date **1/6/2021**

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/Form999.
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 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 (interest earned or paid)
 • 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-I (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.

Cal. Reg. 102218 Form W-9 (Rev. 10-2018)

K. Active Status Page from Division of Corporations – Sunbiz.org

Provide PDF of current page with your proposal.

Florida Department of State

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 [No Authority Info](#)
 [No Partner Info](#)
 [Name History](#)

Partnership Name Search

Partnership Detail

Limited Liability Partnership Name

RSM US LLP

Principal Address

ONE SOUTH WACKER DRIVE
 SUITE 800
 CHICAGO, IL 60606
Change Date: 04/24/2013

Filing Information

Document Number	LLP950001055
FEI/EIN Number	420714325
File Date	02/06/1996
State	IA
Total Pages	148
Pages in Original Filing	54
Florida Partners	6
Total Partners	371
Status	ACTIVE
Effective Date	NONE
Expiration Date	NONE
Name History	0002

Mailing Address

RSM US LLP
 801 NICOLLET MALL
 SUITE 1100
 MINNEAPOLIS, MN 554022526
Change Date: 04/24/2013

Registered Agent

CORPORATION SERVICE COMPANY
 1201 HAYS STREET
 TALLAHASSEE, FL 32301

Document Images

11/29/1995 -- LLP	<input type="button" value="View image in PDF format"/>
04/30/2020 -- LLP Business Report	<input type="button" value="View image in PDF format"/>



[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Search by Entity Name](#) /

Detail by Entity Name

Florida Profit Corporation
ANTHONY BRUNSON, P.A.

Filing Information

Document Number	S70058
FE/EIN Number	65-0321690
Date Filed	07/29/1991
State	FL
Status	ACTIVE

Principal Address

3350 SW 148 Avenue
Suite 110
Miramar, FL 33027

Changed: 01/28/2021

Mailing Address

12506 Ridgeway Court
Davie, FL 33330

Changed: 03/31/2019

Registered Agent Name & Address

SHARPE, LEON E.
4770 BISCAYNE BLVD,
SUITE 901
MIAMI, FL 33137

Address Changed: 03/30/2014

Officer/Director Detail

Name & Address

Title

BRUNSON, ANTHONY
12506 RIDGEWAY CT,
DAVIE, FL 33330

Annual Reports

2/24/22, 11:06 AM

Detail by Entity Name

DIVISION OF CORPORATIONS



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 [Division of Corporations](#) /
 [Search Records](#) /
 [Search by Entity Name](#) /

Detail by Entity Name

Florida Limited Liability Company
 C BORDERS-BYRD CPA LLC

Filing Information

Document Number L05000093026
FE/EIN Number 16-1733684
Date Filed 09/21/2005
State FL
Status ACTIVE

Principal Address

540 N W 165th Street Road, Suite 300
 MIAMI, FL 33169

Changed: 02/11/2019

Mailing Address

540 N W 165th Street Road
 Suite 300
 MIAMI, FL 33169

Changed: 02/11/2019

Registered Agent Name & Address

BORDERS-BYRD, CYNTHIA
 5300 N W 66TH AVENUE
 LAUDERHILL, FL 33319

Name Changed: 02/11/2019

Authorized Person(s) Detail

Name & Address

Title MGRM

BORDERS-BYRD, CYNTHIA D
 5300 N W 66TH AVENUE
 LAUDERHILL, FL 33319

Annual Reports

Report Year	Filed Date

<https://search.sunbiz.org/inquiry/CorporationSearch/SearchResultDetail?inquiryType=EntityName&directionType=Initial&searchNameOrder=CBORDE...> 1/2

APPENDICES



APPENDIX A—ENGAGEMENT TEAM BIOGRAPHIES



BOB FELDMANN

Partner, Audit Services
 National Public Sector Industry Leader
 bob.feldmann@rsmus.com

Summary of experience

Bob is our national public sector industry leader and has over 30 years of audit and accounting experience. He focuses his attention on bringing the vast resources of the firm together in order to meet all the needs at our state and local government clients. His experience also includes serving as the partner on various large governments clients performed in accordance with Government Auditing Standards, Uniform Guidance, Federal Single Audit Act, Florida Single Audit Act and the Rules of the Auditor General of the State of Florida.

A representative list of government audit clients include:

- Broward County
- Martin County
- Palm Beach County
- City of Jacksonville/Duval County
- City of Miami
- Miami Parking Authority
- City of Aventura
- City of Cooper City
- City of Coconut Creek
- City of Coral Gables
- City of Coral Springs
- City of Deerfield Beach
- City of Hallandale Beach
- City of Hollywood
- City of Miramar
- City of North Miami
- City of North Lauderdale
- City of Palm Beach Gardens
- City of Tamarac
- City of Tampa
- City of West Palm Beach
- South Florida Water Management District
- Broward County School Board
- Miami-Dade County School Board
- School District of Palm Beach County
- University of Miami
- Seminole Tribe of Florida
- Jena Band of Choctaw Indians
- Poarch Band of Creek Indians

Professional affiliations and credentials

- Certified public accountant, Florida
- American Institute of Certified Public Accountants
- Beacon Council, executive committee board member
- Broward County Salvation Army Adult Rehabilitation Center, advisory council chairman
- FIU President's Council & School of Accounting Advisory Board
- Florida Government Finance Officers Association, associate member
- Florida Institute of Certified Public Accountants
- Government Finance Officers Association
- Greater Miami Chamber of Commerce, trustee

Education

- CFO Program, University of Minnesota Graduate School of Business
- Master of Science, taxation, University of Miami
- Bachelor of Science, accounting, University of Florida



BRETT FRIEDMAN

Partner, Audit Services
 Florida Public Sector Industry Leader
 brett.friedman@rsmus.com

Summary of experience

Brett is the Florida public sector leader and has more than 25 years of experience providing audit and consulting services to governmental and nonprofit clients. His experience includes leading large governmental audits and performing audits in accordance with Government Auditing Standards, the Uniform Guidance, Federal Single Audit Act, Florida Single Audit Act and the Rules of the Auditor General of the State of Florida.

A representative list of government audit clients include:

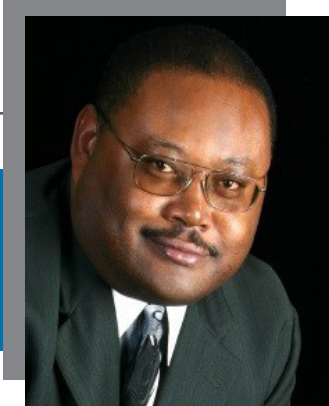
- Broward County
- Clay County
- Hillsborough County
- Glades County
- Martin County
- Miami-Dade County
- Palm Beach County
- Hennepin County
- City of Aventura
- City of Boca Raton
- City of Cape Coral
- City of Coral Gables
- City of Coral Springs
- City of Coconut Creek
- City of Deerfield Beach
- City of Hallandale Beach
- City of Jacksonville
- City of Miami Beach
- City of Miramar
- City of North Miami
- City of Palm Bay
- City of Pembroke Pines
- City of Pompano Beach
- City of Tamarac
- City of Tampa
- City of West Palm Beach
- Palm Beach International Airport
- Jacksonville Aviation Authority
- Jacksonville Port Authority
- South Florida Water Management District
- Chicago Public Schools
- Brevard County Public Schools
- Collier County Public Schools
- School Board of Miami-Dade County
- Broward County School Board
- School District of Palm Beach County
- Washington Metropolitan Area Transit Authority

Professional affiliations and credentials

- Certified public accountant, Florida
- American Institute of Certified Public Accountants
- FICPA State and Local Government Section
- Florida Government Finance Officers Association, associate member
- Florida Institute of CPAs
- Miami-Downtown Chapter FICPA, Past President
- FGFOA Conference Presenter (Multiple times)
- 211 Broward, Board Treasurer
- Government Finance Officers Association Special Review Committee
- University of Miami School of Accounting Corporate Advisory Board, Chair
- Association of Latino Professionals For America, Corporate Advisory Board Member

Education

- Masters of Business Administration, University of Miami
- Bachelor of Science, accounting and economics, State University of New York at Albany



ANTHONY (TONY) BRUNSON

Partner, CBE firm
 abrunson@abcpasolutions.com

Summary of experience

Tony is the firm's state and local government specialist with over 35 years of public accounting experience working with public entities. Tony ensures the quality and fiscal compliance of all governmental and nonprofit clientele service delivery. In addition, he manages scores of audits encompassing the industries of nonprofit/ government, housing, transportation, education, and construction. Moreover, Tony serves as expert witness in matters involving construction claims and cost allocation methods due to his in-depth knowledge of federal and state cost theories and practices. Additionally, Tony has been appointed by Florida courts as a Receiver and/or Trustee as a result of various bankruptcy proceedings and/or guardianship matters.

Representative client list includes:

- Broward County Clerk of Courts
- Broward County School Board
- Broward County Supervisor of Elections
- Broward County Transportation Dept.
- Broward County
- Broward Education Foundation
- Broward Housing Finance Authority
- Miami-Dade County
- Bal Harbour Village
- City of Fort Lauderdale
- City of Miami Gardens
- City of Miami General
- Employees' & Sanitation Employees Retirement Trusts and Other Managed Trusts
- City of Miami
- City of North Miami Beach
- City of North Miami
- City of Opa-locka
- Miami-Dade Clerk of Courts
- Town of Medley
- South Florida Regional Transportation Authority
- South Florida Water Management District
- State of Florida

Professional affiliations and credentials

- Certified public accountant, Florida
- American Institute of Certified Public Accountants
- Florida GFOA
- Florida Institute of CPAs
- Government Finance Officers Association
- Women in Distress
- Leadership Broward Class XVII
- National Association of Black Accountants
- Broward Behavior Health Coalition
- Leadership Miami Alumni Association
- Miami Homeless Coalition

Education

- MBE, Dartmouth College
- Bachelor of Science, Jackson State University



CYNTHIA BORDER-BYRD

CBE – Audit Partner
cbb@cborderscpa.com

Summary of experience

Cynthia has over 35 years of experience serving government and nonprofit clients. She has extensive experience serving large clients, which requires a significant amount of coordination with client personnel as well as other subcontractor firms and in performing audits under the Single Audit Act, Uniform Guidance, the Florida Single Audit and the Rules of the State Auditor General.

Representative client list includes:

- Broward County Supervisor of Elections
- Miami-Dade County (General Segment and Seaport and Solid Waste Departments)
- Miami-Dade County Public Schools
- City of Lauderdale
- Miami-Dade County Aviation
- Palm Beach County Convention Center
- Broward County
- Palm Beach County
- Collier County
- City of Fort Lauderdale
- City of Coral Gables
- City of Hollywood
- City of Pompano Beach
- John S. and James L. Knight Foundation
- National Parkinson Foundation
- Youth Automotive Training Center
- Florida Atlantic University
- Broward Community College
- St. Thomas University

Professional affiliations and credentials

- Certified public accountant, Florida
- American Institute of Certified Public Accountants
- Florida Institute of CPAs
- Board of Accountancy Probable Cause Panel, Chair
- Florida State Board of Accountancy appointed by the Governor
- Government Finance Officers Association
- National Association of Black Accountants (NABA), member and past Nominating Committee Chair
- Education

Education

- Master’s in Business Administration, Florida Atlantic University
- Bachelor of Science, accounting, Florida State University



LINDA ABERNETHY

Partner, Audit Services
linda.abernethy@rsmus.com



Summary of experience

Linda has served governmental entities almost exclusively for over 32 years. She has performed financial, compliance and single audits of many municipalities, counties, state agencies and other governmental entities.

Linda serves as concurring reviewer for governmental engagements throughout the firm. She is responsible for much of the technical training provided to employees in the region and is a frequent speaker at national training conferences both internal and external. Linda participated in the release of various whitepapers pertaining to the implementation of GASB Statements 67 and 68—the pension standards and participated in the development of the chapter on pensions in the State and Local Government Audit and Accounting Guide.

A representative list of government audit clients include:

- City of Miami
- Cook County
- Chicago Public Schools
- Florida Turnpike System
- Illinois Department of Revenue
- Illinois Department of Human Services

Professional affiliations and credentials

- Certified public accountant, Illinois
- AICPA, State and Local Government Expert Panel
- American Institute of Certified Public Accountants
- Government Finance Officers Association
- Illinois CPA Society, governmental expert witness, Government Executive Committee and Conference Steering Committee
- Illinois Government Finance Officers Association
- Illinois Local Government Advisory Board, board member

Education

- Bachelor of science, accounting, Northern Illinois University



MICHELLE HORANEY

Partner Audit Services
 National Public Sector Audit Technical Leader
 michelle.horaney@rsmus.com

Summary of experience

Michelle is the state and local government, education and gaming industry audit technical leader for RSM. In this role, Michelle has responsibility for audit, accounting and risk containment matters across the firm's state and local government, education and gaming practice.

Prior to joining RSM's National Professional Standards Group, Michelle served as a public sector specialist and audit partner in the firm's Davenport, Iowa, and Fort Lauderdale, Florida offices. She has worked with a variety of public sector organizations including cities, counties, school districts, Native American tribes, higher education institutions, defined benefit pension and other post-employment benefit (OPEB) plans, and special purpose governments. Michelle also has extensive experience with compliance audits performed under the Single Audit Act and assists in the development of the firm's Single Audit tools.

Michelle serves as the firm's liaison with the Governmental Accounting Standards Board, serves on the AICPA State and Local Government Expert Panel and participates in the AICPA's Enhanced Oversight review program.

A representative list of government audit clients include:

- Hillsborough County
- Rock Island County, IA
- Black Hawk County, IA
- City of Tulsa, OK
- City of Des Moines, IA
- Illinois State University
- Illinois Department of Health and Human Services
- Illinois Dept. of Employment Security
- Indiana State Police Pension
- University of Miami
- Seminole Tribe of Florida
- Oklahoma Public Employee Retirement System
- School District of Palm Beach County
- Jena Band of Choctaw Indians
- Poarch Band of Creek Indians

Professional affiliations and credentials

- Certified public accountant, Iowa and Illinois
- American Institute of Certified Public Accountants
- Iowa Society of Certified Public Accountants
- Illinois CPA Society
- National Association of College and University Business Officers
- Central Association of College and University Business Officers
- Government Finance Officers Association
- Native American Finance Officers Association

Education

- Master of Business Administration, St. Ambrose University
- Bachelor of Science, accounting, Illinois State University



ANIL HARRIS

Senior Manager, Audit Services
 anil.harris@rsmus.com

Summary of experience

Anil has over 19 years of audit, accounting, and consulting experience. His experience includes performing audits in accordance with Generally Accepted Auditing Standards, Government Auditing Standards, Uniform Guidance, Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida. He has managed the audits of numerous public sector, nonprofit and higher education organizations throughout Florida.

A representative list of government audit clients include:

- Miami-Dade County
- Palm Beach County
- Glades County
- Bal Harbour Village
- City of Jacksonville
- City of Coral Springs
- City of Miami
- City of Miramar
- City of Coral Gables
- City of Hollywood
- City of Coconut Creek
- Florida Atlantic University
- Lynn University
- Miami-Dade County School Board
- Miami-Dade Seaport Department
- Miami-Dade Solid Waste Department
- Palm Beach County
- School Board of Miami-Dade County
- School District of Palm Beach County

Professional affiliations and credentials

- Certified public accountant, Florida
- American Institute of Certified Public Accountants
- Florida Institute of CPAs
- Florida Government Finance Officers Association

Education

- Masters, accounting, University of Florida
- Bachelor of Science, accounting University of Florida



SARDOU MERTILUS

Manager, Audit Services
sardou.mertilus@rsmus.com



Summary of experience

Sardou has over ten years of government auditing experience. His experience includes performing audits in accordance with Government Auditing Standards, Single Audit Reports in Accordance With the Uniform Guidance and Rules of the Auditor General of the State of Florida. Sardou's primary focus is working on municipal/local governments and nonprofit entities within the South Florida region.

Representative client list includes:

- City of Coral Gables
- City of Lake Worth Beach
- City of Miami
- City of North Miami Alachua County
- City of Pompano Beach
- City of Tampa
- Broward County
- Miami-Dade County
- Greater Miami Visitor's and Convention Center
- John S. & James L. Knight Foundation

Professional affiliations and credentials

- Certified public accountant, Florida
- American Institute of Certified Public Accountants
- Beacon Council, New Leadership Task Force

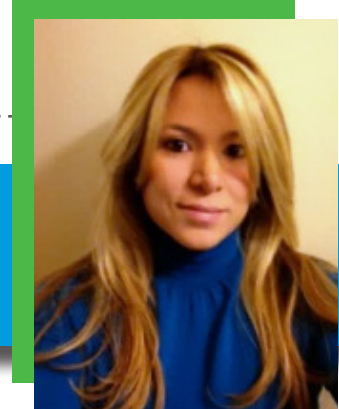
Education

- Bachelor of Science, accounting, Florida International University



MICHELLE DIAZ

Supervisor, Audit Services
michelle.diaz@rsmus.com



Summary of experience

Michelle has over seven years of public accounting experience providing financial and compliance audit and consultation services to a variety of governmental entities. She focuses primarily on cities, counties, school districts and nonprofit organizations. Her experience includes performing audits in accordance with Government Auditing Standards, Single Audit Reports in Accordance with the Uniform Guidance and Rules of the Auditor General of the State of Florida.

A representative of government audit clients include:

- Broward County
- Broward County School Board
- Miami-Dade County
- City of Coral Gables
- City of Coral Springs
- City of Deerfield Beach
- City of Hallandale
- City of Miami Beach
- City of Pompano Beach
- City of West Palm Beach
- Lynn University

Professional affiliations and credentials

- Certified public accountant, Florida
- American Institute of Certified Public Accountants

Education

- Masters, accounting, Barry University
- Bachelor of Science, accounting, Barry University



ALEXANDRA LORIÉ

Director, Risk Consulting
alexandra.lorie@rsmus.com



Summary of experience

Alexandra has a diverse background in technology governance, risk, and compliance, coupled with an upbringing in development, system integration and implementation. In her 22-year career in professional services, she specializes in assessing and developing IT processes and internal control programs and conducting IT risk assessments to support regulatory requirements and operational process improvement needs. As RSM's South Florida technology risk lead, Alexandra helps clients reduce compliance risk by identifying, assessing, and providing solutions to address critical and emerging technology risks. Before joining RSM, Alexandra worked in Big Four and global technology consulting firms.

Alexandra's representative experience includes:

- Executing internal and external audit (FFIEC, FDICIA, and Sarbanes-Oxley Section 404 compliance) reviews including, scoping, control risk assessment, control design assessment, tests of operating effectiveness and management reporting
- Reviewing technology and operational processes to assess business risk, internal controls, and the overall effectiveness and efficiency of processes
- Performing pre and post implementation assessments over internal controls
- Conducting IT, GLBA and red flag identity theft risk assessments to identify inherent and residual risks
- Evaluating and developing IT policies and procedures
- Leading diagnostic review efforts in anticipation of a service organization examination (SOC 1) that includes the assessment and remediation roadmap of company controls
- Managing service organization readiness assessments and examinations (SOC 1 and SOC 2), including planning, testing, and documenting test results, and recommendations.

Professional affiliations and credentials

- Information Systems Audit and Control Association
- Institute of Internal Auditors

Education

- Master of Science, management information systems, Florida International University
- Bachelor of Business Administration, international finance and marketing, University of Miami



WANDA ARCHY

Cybersecurity Director
wanda.archy@rsmus.com



Summary of experience

Wanda is in RSM's security, privacy, and risk consulting practice and serves as the national cyber threat intelligence (CTI) lead. Within CTI, she focuses on dark web investigations and discovering leaked client data. Wanda has experience with tracking Russian threat actors and conducting intelligence operations and analysis for clients across all industries. Her representative experience includes:

- Worked with more than 100 clients (including Fortune 500 and mid/small-sized companies) on cyber threat intelligence work, including: threat intelligence program build-out, dark web investigations, intelligence analysis and reporting, C-suite level briefing, social media analysis open-source investigations, credential monitoring, identifying threat landscape and attack surface, and malware campaign analysis.
- Created more than 50 threat actor profiles (nation-states, criminals, individuals, hacktivists, and terrorists) and analytical reports for breached companies.
- Spoke at more than 50 events on dark web subject material
- Collaborated with due diligence, internal audit, governance, penetration testing, forensics, private equity and vCISO teams to supplement projects with threat intelligence
- Performed physical, email and phone social engineering exercises across clients in the financial, retail and health care sector.

Before joining RSM, Wanda worked at a financial company and built out a cyber-intelligence practice at a Big Four consulting firm.

Professional affiliations and credentials

- Certified information systems security professional
- Certified threat intelligence analyst
- Certified ethical hacker
- CompTIA Security+

Education

- Master of Arts, security studies and intelligence, Georgetown University
- Bachelor of Science, science, technology and international affairs, School of Foreign Service, Georgetown University



DAVID LUKER

Director, Risk Consulting
david.luker@rsmus.com



Summary of experience

David has over 13 years of experience in public accounting including, GAAP financial statement audit of construction contractors, construction contract compliance for large construction manager at risk and design build contracts, internal audit and process improvement for government agencies, construction change order and claim analysis, construction litigation support, design and construction process engineering, and various other risk advisory services. David serves as RSM's facilities and construction subject matter expert for the Southeast Region, and is 100% dedicated to serving the construction industry.

Prior to joining RSM, David worked for a Big Four accounting firm in audit. In 2014, David was named among the Orlando Business Journal's top 40 professionals under 40 years old.

- David has served for more than three years as the internal audit director for a multi-billion dollar municipal transportation construction program.
- David has served for more than five years as the internal audit director for a \$12B government water authority capital construction program.
- David recently served as the construction audit director on a four year, \$1.2B mixed use construction project in Miami, Florida.
- David currently serves as the construction audit director on a three year engagement auditing \$200M of construction manager at risk contracts for a university system.
- David currently serves as the construction audit director on a seven year, \$1.5B school district construction program audit and assessment engagement.
- David conducts risk assessment activities and leads the internal audit team in execution of internal audits at a +\$500M construction contractor.
- David leads a team who currently provides internal audit, process documentation, improvement and engineering services to multiple developers and government construction contractors.
- David has led construction focused forensic investigations and provided construction litigation and mediation support to clients including tribal governments, school districts, construction contractors and private equity.
- David has conducted more than 20 construction audit /cost recovery engagements and has served as an expert witness for both construction management and design build agreements.

Professional affiliations and credentials

- Certified public accountant, Alabama
- Alabama Institute of Certified Public Accountants
- American Institute of Certified Public Accountants

Education

- Masters of Accountancy, Auburn University



STEVEN LAPLANT

Consulting Actuary, Actuarial Specialist
steve.laplant@rsmus.com



Summary of experience

Steve provides actuarial retirement and employee benefit services for defined benefit pension plans and Other Post Employment Benefit (OPEB) plans on behalf of corporations, state and city governments, and local municipalities. He provides subject matter expertise on defined benefit pension plans, and OPEB plans for corporate and governmental entities with a focus on accounting issues and selection of assumptions. Steve has over 30 years of experience providing actuarial valuation services, and related services including plan design, experience studies, liability and cost projections and design of benefit calculation systems.

Prior to joining RRC, he was an associate partner at Aon Hewitt where he maintained and grew relationships with clients; consulted in all areas of retirement benefits, including qualified and nonqualified pensions and OPEBs under ASC, IAS and GASB standards. He was also a senior manager at a Big Four firm where in addition to consulting with pension and OPEB clients, he was the national operations leader in all areas of audit support, including development and maintenance of assumption guidelines, testing procedures and reasonable ranges for assumptions

Professional affiliations and credentials

- Enrolled Actuary (EA)
- Society of Actuaries (ASA)
- American Academy of Actuaries (MAAA)

Education

- Bachelor of Arts, mathematical science, Rice University



TIM ELLENWOOD

Senior Director, Employment Tax
tim.ellenwood@rsmus.com



Summary of experience

Tim joined RSM in 2011 and serves as an employment tax leader in the East region. He is a state and local tax professional with more than 31 years of experience. He is focused on federal, state and local employment tax matters.

Tim regularly consults with multi-state taxpayers in addressing technical issues in the areas of payroll reporting and processing, unemployment taxation and reporting requirements for independent contractors. Tim has extensive experience with assisting companies with employment tax issues associated with corporate transactions (acquisitions, mergers and reorganizations), golden parachute, worker classification, taxation of executive compensation and benefits, taxation of stock based compensation, refund reviews, state nonresident withholding and other complex employment tax matters.

Prior to joining RSM, Tim spent eight years as an employment tax leader with a Big Four accounting firm. During his career, he has spent time with several national employment tax and regional accounting firms. Tim has provided employment tax services to employers of all size, small to Fortune 100 companies, including the federal government.

Professional activities and memberships

- American Payroll Association

Education

- Bachelor of Science in Business Administration, University of Northern Colorado

APPENDIX B – MINIMUM QUALIFICATIONS

Proposers shall be in the business of public accounting and auditing services and must possess sufficient financial support, equipment, and organization to ensure that it can satisfactorily perform the services if awarded a Contract. Proposers must demonstrate that they, or the key staff assigned to the project, have successfully provided services with similar magnitude to those specified in the scope of services to at least one entity similar in size and complexity to the City of Fort Lauderdale or can demonstrate they have the experience with large scale private sector clients and the managerial and financial ability to successfully perform the work.

Proposers shall satisfy each of the following requirements cited below. Failure to do so may result in the proposal being deemed non-responsive.

2.17.1 The City of Fort Lauderdale is looking for proposals from qualified certified public account firms

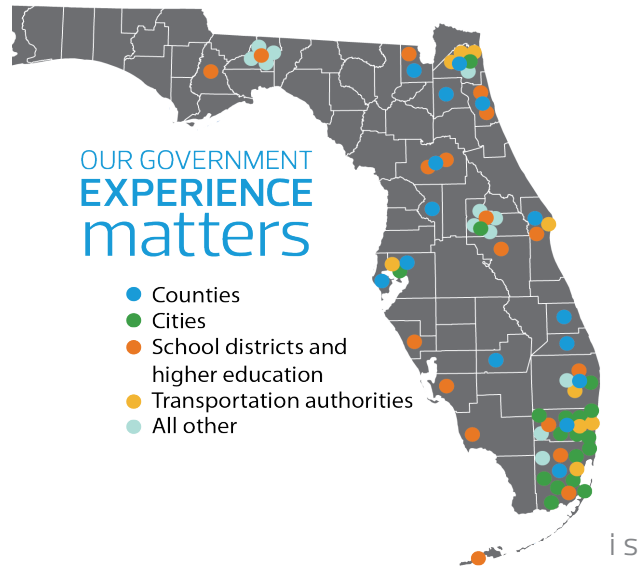
RSM US LLP (RSM) is a licensed CPA firm in the City of Fort Lauderdale. A copy of our license with the City of Fort Lauderdale is located on the following pages. RSM has been in business for more than 95 years and in Florida for more than 38 years. RSM is the largest audit firm with a practice dedicated to serving the public sector including state and local governments in Florida.



2.17.2 Proposer or principals shall have relevant experience in auditing and accounting. Project manager assigned to the work must have experience in annual audits with local governments and have served as project manager on similar projects.

FLORIDA PRACTICE

We believe you deserve service providers who understand your objectives and are committed to helping the City follow through on its mission. When serving the City, we will draw on the experience gained from assisting numerous other similar municipalities with their financial management and technology solutions. Leveraging this perspective, RSM is positioned to assist the City in meeting responsibility and accountability expectations—and help cultivate the technical, regulatory, and cultural changes necessary for success.



In Florida, our government practice is the largest industry we serve and is one of the largest accounting practices in the state. Our significant experience and insight is unmatched by any other firm in Florida and uniquely qualifies us to anticipate and tackle unforeseen issues that may arise. The map to the right shows our clients served across the state.

The most significant engagements performed in the last five years that are similar to the audit of the City include audits of the Cities of Coral Springs, Coral Gables, Miami, Tamarac, North Miami, Miami Beach West Palm Beach and the City of Tampa. See section 4.2.3 for more on our experience.:

2.17.3 Before awarding a contract, the City may consider any evidence of the financial, technical, and other qualifications and abilities of a firm or principals, including previous experiences of same with the City and performance evaluation for services, in making the award in the best interest of the City.

We are excited about the opportunity to present our qualifications for your consideration to serve as the auditors for the City. We can offer the City a culturally diverse team of highly experienced personnel who have experience working with some of the largest governmental entities in Florida and a holistic approach that looks to add value beyond the audit. We believe that our approach to the audit and our experience is unmatched by any of our competitors with that in mind, we have produced a proposal that highlights our differentiators and demonstrates compelling reasons why we feel we are best qualified to serve the City.

2.17.4 Firm or principals shall have no record of judgments, pending lawsuits against the City or criminal activities involving moral turpitude and not have any conflicts of interest that have not been waived by the City Commission.

RSM and the proposed engagement team have no record of judgments or pending lawsuits against the City or criminal activities including moral turpitude nor any conflicts of interest.

2.17.5 Neither firm nor any principal, officer, or stockholder shall be in arrears or in default of any debt or contract involving the City, (as a party to a contract, or otherwise); nor have failed to perform faithfully on any previous contract with the City.

RSM and its personnel are in good standing with the City.

2.17.6 Firm and those performing the work must be appropriately licensed and registered in the State of Florida

RSM and the proposed engagement team are properly licensed in the state of Florida.

The screenshot shows the Florida Department of Business & Professional Regulation (dbpr) website. On the left is a navigation menu with options like 'Apply for a License', 'Verify a Licensee', and 'View Food & Lodging Inspections'. The main content area is titled 'LICENSEE DETAILS' and contains two tables of information.

Licensee Information

Name:	RSM US LLP (Primary Name)
Main Address:	30 SOUTH WACKER DRIVE SUITE 3300 CHICAGO Illinois 60606
County:	OUT OF STATE
License Mailing:	801 NICOLLET MALL SUITE 1200 MINNEAPOLIS MN 55402
County:	OUT OF STATE

License Information

License Type:	FIRM
Rank:	CPA Firms
License Number:	ADP004384
Status:	Current
Licensure Date:	03/05/1984
Expires:	12/31/2023



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- [AB&T Delinquent Invoice & Activity List Search](#)

LICENSEE DETAILS

Licensee Information

Name:	FELDMANN, ROBERT RAYMOND (Primary Nam
Main Address:	2734 OAKBROOK DRIVE WESTON Florida 33332
County:	BROWARD
License Location:	2734 OAKBROOK DR WESTON FL 33332
County:	BROWARD

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC0023373
Status:	Current,Active
Licensure Date:	09/17/1991
Expires:	12/31/2023



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LICENSEE DETAILS

Licensee Information

Name:	FRIEDMAN, BRETT (Primary Name)
Main Address:	340 ALEXANDRA CIRCLE WESTON Florida 33326
County:	BROWARD
License Location:	340 ALEXANDRA CIRCLE WESTON FL 33326
County:	BROWARD

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC0027326
Status:	Current,Active
Licensure Date:	11/30/1994
Expires:	12/31/2023



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LICENSEE DETAILS

Licensee Information

Name:	BRUNSON, ANTHONY (Primary Name)
Main Address:	12506 RIDGEWAY CT DAVIE Florida 33301
County:	BROWARD
License Location:	3350 SW 148TH AVENUE SUITE 110 MIRAMAR FL 33027
County:	BROWARD

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	R002067
Status:	Current,Active
Licensure Date:	05/15/1981
Expires:	12/31/2023



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LICENSEE DETAILS

10:22:32 AM 2/24/2022

Licensee Information

Name:	C BORDERS-BYRD CPA LLC (Primary Name)
Main Address:	5300 NW 66TH AVE LAUDERHILL Florida 33319
County:	BROWARD

License Information

License Type:	FIRM
Rank:	CPA Firms
License Number:	AD64330
Status:	Current
Licensure Date:	10/03/2005
Expires:	12/31/2023



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LICENSEE DETAILS

5:31:42 PM 3/1/2022

Licensee Information

Name:	HARRIS, ANIL (Primary Name)
Main Address:	669 NW 105TH DRIVE CORAL SPRINGS Florida 33071
County:	BROWARD
License Mailing:	669 NW 105TH DRIVE CORAL SPRINGS FL 33071
County:	BROWARD

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC38125
Status:	Current,Active
Licensure Date:	10/31/2005
Expires:	12/31/2022



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LICENSEE DETAILS

5:33:34 PM 3/1/2022

Licensee Information

Name:	MERTILUS, SARDOU (Primary Name)
Main Address:	6528 SW 26 ST MIRAMAR Florida 33023
County:	BROWARD

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC51675
Status:	Current,Active
Licensure Date:	08/15/2017
Expires:	12/31/2022

APPENDIX C – LOCAL BUSINESS PREFERENCE

According to the City's Code of Ordinances regarding local business preference, RSM would be classified as Class B Business.

2.19.2 Upon formal request of the City, based on the application of a Local Business Preference the Proposer shall within ten (10) calendar days submit the following documentation to the Local Business Preference Class claimed:

RSM has served clients throughout Fort Lauderdale and Broward County from our offices in the Comerica Building located one block east of Fort Lauderdale's City Hall for more than 38 years. Below are copies of our local business tax receipts.



CITY OF FORT LAUDERDALE BUSINESS TAX YEAR 2021-2022



Business Tax Division
700 NW 19TH AVE. | FORT LAUDERDALE, FL 33311 | (954) 828 - 5195

Business ID: BL-1400963 **Business Name:** RSM US LLP
Business Address: 331 W 3 ST # 200

RSM US LLP
331 W 3 ST # 200
DAVENPORT IA 52801

TAX CATEGORIES

418300 PROFESSIONAL OFC (ADMINISTRATION)

a. Copy of City of Fort Lauderdale current year business tax receipt, or Broward County current year business tax receipt, and

BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 – 954-831-4000
VALID OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

DBA: RSM US LLP **Receipt #:** 317-181374
Business Name: RSM US LLP **Business Type:** C P A (C P A (PARTNERSHIP))
Owner Name: RSM US LLP **Business Opened:** 10/01/1987
Business Location: 100 NE 3 AVE 300 **State/County/Cert/Reg:** ACR000740
FT LAUDERDALE **Exemption Code:**
Business Phone: 954-566-5200

Rooms Seats Employees Machines Professionals
5

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

THIS RECEIPT MUST BE POSTED CONSPICUOUSLY IN YOUR PLACE OF BUSINESS

THIS BECOMES A TAX RECEIPT WHEN VALIDATED This tax is levied for the privilege of doing business within Broward County and is non-regulatory in nature. You must meet all County and/or Municipality planning and zoning requirements. This Business Tax Receipt must be transferred when the business is sold, business name has changed or you have moved the business location. This receipt does not indicate that the business is legal or that it is in compliance with State or local laws and regulations.

Mailing Address:
RSM US LLP **Receipt #** WWW-20-00234359
331 W 3 ST STE 200 **Paid** 09/02/2021 30.00
DAVENPORT, IA 52801

2021 - 2022

BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 – 954-831-4000
VALID OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

DBA: RSM US LLP **Receipt #:** 317-181374
Business Name: RSM US LLP **Business Type:** C P A (C P A (PARTNERSHIP))
Owner Name: RSM US LLP **Business Opened:** 10/01/1987
Business Location: 100 NE 3 AVE 300 **State/County/Cert/Reg:** ACR000740
FT LAUDERDALE **Exemption Code:**
Business Phone: 954-566-5200

Rooms Seats Employees Machines Professionals
5

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

Receipt # WWW-20-00234359
Paid 09/02/2021 30.00

b. List of the names of all employees of the Proposer and evidence of employees' residence within the geographic bounds of the City of Fort Lauderdale or Broward County, as the case may be, such as current Florida driver license, residential utility bill (water, electric, telephone, cable television), or other type of similar documentation acceptable to the City.

RSM maintains and adheres to strict policies regarding collection, use and disclosure of information about each employee, partner, and principal of the firm. Our policies permit retention and use of personal information for the purposes of managing the employment relationship, complying with governmental requirements, and executing certain business functions.



Should we be selected to perform the identified services, we will review requests for personal information and work with the City to provide what information may be deemed necessary, in accordance with the consent of our employees and partners, if necessary.

Upon formal request of the City, RSM will provide limited employee information regarding their residence within the City of Ft. Lauderdale and/or Broward County. As noted earlier, we have maintained a large office in the Comerica Bank building, located one block east of Fort Lauderdale's City Hall, with over 120 employees, many of whom live in Fort Lauderdale or Broward County.

APPENDIX D – DISADVANTAGED BUSINESS ENTERPRISE PREFERENCE

2.20.1 Section 2-185, Code of Ordinances of the City of Fort Lauderdale, provides for a disadvantaged business preference. In order to be considered for a disadvantaged business preference, a Proposer must include a certification from a government agency, as applicable to the disadvantaged business preference class claimed at the time of Bid/Proposal submittal:

According to the City's Code of Ordinances regarding local business preference, both Anthony Brunson, P.A. (ABPA) and C Borders–Byrd would be classified as a “Class B Business”.

2.20.2 Upon formal request of the City, based on the application of a Disadvantaged Business Preference the Proposer shall within ten (10) calendar days submit the following documentation to the Disadvantaged Business Enterprise Preference Class claimed:

a. Copy of City of Fort Lauderdale current year business tax receipt, or the Tri-County (Broward, Dade, West Palm Beach) current year business tax receipt, or proof of active Sunbiz status.

Please see below, for proof of active Sunbiz status for both ABPA and CBB.



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Detail by Entity Name

Florida Profit Corporation
ANTHONY BRUNSON, P.A.

Filing Information

Document Number S70358
FE/EIN Number 65-0321690
Date Filed 07/29/1991
State FL
Status ACTIVE

Principal Address

3350 SW 148 Avenue
Suite 110
Miramar, FL 33027

Changed: 01/28/2021

Mailing Address

12506 Ridgeway Court
Davie, FL 33330

Changed: 03/31/2019

Registered Agent Name & Address

SHARPE, LEON E.
4770 BISCAYNE BLVD.
SUITE 901
MIAMI, FL 33137

Address Changed: 03/30/2014

Officer/Director Detail

Name & Address



[Department of State](#) / [Division of Corporations](#) / [Search Records](#) / [Search by Entity Name](#) /

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No Events No Name History

Detail by Entity Name

Florida Limited Liability Company
 C BORDERS-BYRD CPA LLC

Filing Information

Document Number	L05000093026
FEI/EIN Number	16-1733684
Date Filed	09/21/2005
State	FL
Status	ACTIVE

Principal Address

540 N W 165th Street Road, Suite 300
 MIAMI, FL 33169

Changed: 02/11/2019

Mailing Address

540 N W 165th Street Road
 Suite 300
 MIAMI, FL 33169

Changed: 02/11/2019

Registered Agent Name & Address

BORDERS-BYRD, CYNTHIA
 5300 N W 66TH AVENUE
 LAUDERHILL, FL 33319

Name Changed: 02/11/2019

b. List of the names of all employees of the Proposer and evidence of employees' residence within the geographic bounds of the City of Fort Lauderdale or the Tri- County, as the case may be, such as current Florida driver license, residential utility bill (water, electric, telephone, cable television), or other type of similar documentation acceptable to the City.

See answers provided earlier in section 2.19.2 b.

2.20.3 Failure to comply at time of Proposal submittal shall result in the Proposer being found ineligible for the Disadvantaged Business Enterprise Preference business preference.

2.20.4 The complete disadvantaged business preference ordinance may be found on the City's web site at the following link: <https://www.fortlauderdale.gov/government/departments-a-h/finance/procurement-services>.

Upon formal request of the City, ABPA and CBB will provide limited employee information regarding their residence within the City of Ft. Lauderdale and/or Broward County.

2.22 Public entity crimes

We certify that neither RSM, nor any of its principals have been placed on the convicted vendor list.

2.23 Subcontractors

2.23.1 *If the Contractor proposes to use subcontractors in the course of providing these services to the City, this information shall be a part of the bid/proposal response. Such information shall be subject to review, acceptance, and approval of the City, prior to any contract award. The City reserves the right to approve or disapprove of any subcontractor candidate in its best interest and to require Contractor to replace subcontractor with one that meets City approval.*

RSM is subcontracting with the firms of ABPA and CBB.

2.23.2 *Contractor shall ensure that all of Contractor's subcontractors perform in accordance with the terms and conditions of this Contract. Contractor shall be fully responsible for all of Contractor's subcontractors' performance, and liable for any of Contractor's subcontractors' non-performance and all of Contractor's subcontractors' acts and omissions. Contractor shall defend, at Contractor's expense, counsel being subject to the City's approval or disapproval, and indemnify and hold harmless the City and the City's officers, employees, and agents from and against any claim, lawsuit, third-party action, or judgment, including any award of attorney fees and any award of costs, by or in favor of any Contractor's subcontractors for payment for work performed for the City.*

2.23.3 *Contractor shall require all its subcontractors to provide the required insurance coverage as well as any other coverage that the contractor may consider necessary, and any deficiency in the coverage or policy limits of said subcontractors will be the sole responsibility of the contractor.*

2.26 Insurance requirements

RSM can comply with the insurance requirements as outlined in the City's request for proposal. Upon engagement with the City, we will provide the requested insurance certificates. See sample certificates located under 4.2.8 Required Forms, Item I.

APPENDIX E – MANDATORY ELEMENTS

a. The audit firm is independent and licensed to practice in Florida.

RSM has established policies and procedures designed to provide reasonable assurance that personnel comply with independence, integrity, objectivity and other relevant ethical requirements. These requirements include regulations, interpretations and rules of the American Institute of Certified Public Accountants (AICPA), SEC, Public Company Accounting Oversight Board, U.S. Government Accountability Office, U.S. Department of Labor, state CPA societies, state boards of accountancy and other applicable regulators. All partners and other professionals are expected to adhere to all applicable provisions of the AICPA Code of Professional Conduct, as well as applicable ethics requirements of the PCAOB and the state boards of accountancy.

The firm is licensed to practice in the state of Florida. A copy of the firm's licenses from the Department of Business and Professional Regulation are located in section 2.17.6 of the proposal.

b. An affirmative attestation as to no conflicts of interest.

All RSM US LLP partners and client service employees are provided access to our policies and procedures relating to independence and conflicts of interest and are educated about prohibited non-audit services, including consulting services. We obtain annual written acknowledgment regarding their understanding of, and compliance with, these policies.

Our firm uses our proprietary Client Engagement Assessment of Risks (CLEAR) application, which assists engagement teams in performing consistent and comprehensive evaluations of engagement risk, integrates our independence and business conflict checks process, helps assure that the engagement team has the requisite competency and experience, and provides our audit leadership with deeper insight into the risk profile of our client portfolio.

We have identified no conflicts of interest with respect to our ability to serve the City of Fort Lauderdale, Florida.

c. An affirmative attestation indicating the firm and all assigned key professional staff are registered/licensed public auditors in the State of Florida.

The firm and each of the proposed engagement team members from manager through partner are all licensed to practice in the state of Florida. Copies of their licenses from the Department of Business and Professional Regulation are located in section 2.17.6 OF THE PROPOSAL.

d. The firm adheres to all RFP instructions in preparing and submitting the proposal.

We have read the City's RFP's instructions and are fully complying with its requirements.

e. The firm submits a copy of its most recent external quality control review report.

f. The firm provides the location of a field office in Broward, Miami-Dade or Palm Beach Counties.

As previously noted in the proposal, RSM maintains offices in Broward at 100 NE 3 Avenue, Suite 300, Ft. Lauderdale. We also have offices in Miami-Dade and Palm Beach Counties.

g. An assurance of audit completion is provided.

RSM has never failed to complete any audit for our government clients.

h. An affirmative statement is made indicating the firm is capable of creating an Annual comprehensive Financial Report which complies with the provisions of the ADA.

RSM has several clients for which we have prepared their Annual Comprehensive Financial Report. We are familiar with the provisions of the ADA compliance requirements and we attest that we can comply with those provisions.

i. The firm provides a listing of clients showing the percentage of municipal Annual comprehensive Financial Report audits performed during the last three years which have received the GFOA Certificate of Achievement for Excellence in Financial Reporting.

For each of our clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting, they have always received the GFOA Certificate for Excellence in Financial Reporting.



910 E. St. Louis Street, Suite 200 | P.O. Box 1190 | Springfield, MO 65801-1190
417.865.8701 | Fax 417.865.0682 | bkd.com

Report on the Firm's System of Quality Control

To the Partners of RSM US LLP and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of RSM US LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including 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 SOC 2 engagements].

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of RSM US LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. RSM US LLP has received a peer review rating of *pass*.

BKD, LLP

December 5, 2019

APPENDIX F

City of Fort Lauderdale
Request for Proposal No. RFP # 12647-925
Exceptions and Clarifications

We (“Contractor”, “us”, or “our”) have reviewed the City of Fort Lauderdale’s (the “City”) Request for Proposal No. 12647-925 (“RFP”) for Financial Audit Services for the City’s Finance Department, as well as the City’s sample Agreement for External Audit Services, together which contain the terms and conditions (collectively the “Terms and Conditions”) expected to be incorporated into a negotiated contract (“Agreement”).

Except as indicated below, we are prepared to accept such Terms and Conditions. If the City selects us based upon our response to the RFP, we will seek to negotiate in good faith modifications, additions, or clarifications of the Terms and Conditions of the Agreement in the areas discussed below and other potential areas, provided that such revisions are consistent with the exceptions noted herein, are in accordance with standard industry practices, and allowable under industry professional standards. Given our extensive experience in contracting with entities similar to the City, we are confident that we can reach an agreement with the City on these issues. Notwithstanding anything to the contrary contained in the RFP or this response thereto, our obligation to perform any services will be established through mutual execution of the agreement for external audit services.

Specific Comments to Section II – Special Terms and Conditions:

2.14. Sample Contract Agreement: We request our standard audit arrangement letter which is consistent with professional standards be specifically incorporated into the terms of a final definitive agreement between the parties and, in the event of a conflict, given the highest order of precedence.

2.26. Insurance: We maintain insurance policies for all coverage identified in commercially reasonable amounts and assume we will be able to satisfy all reasonable insurance coverage requirements delineated in this section. However, if awarded the work, we would request routine clarifications and modifications to the insurance terms that would be typical for larger professional services firms with sophisticated risk management programs, such as limits, notice requirements for cancellation or material change, and additional insured endorsements. For clarity, if selected, within ten (10) business days of the execution of the Agreement, and annually thereafter during the term of the Agreement, upon written request, we will furnish the City with industry standard ACORD certificate(s) of insurance forms to evidence proof of required coverage, which will be signed by an authorized representative of the insurer(s).

2.40. Ownership of Work: For clarity, consistent with our professional standards, Contractor’s workpapers shall at all times remain the sole property of Contractor. We request additional language clarifying that this provision is not intended to impact our ownership rights of our audit work papers, administrative records, pre-existing intellectual property or any intellectual property developed outside of the scope of our services provided to the City.

Specific Comments to Section III – Technical Specifications/Scope of Services:

3.5. Information Paper Retention and Access to Working Papers: Regarding access to our workpapers, we reserve the right to limit access to our workpapers to a representative of a regulator of the City in order to preserve audit effectiveness and compliance with applicable professional standards.

Attachment #1 - Agreement For External Audit Services, Section VI. - General Conditions:

A. Indemnification: We request modification to this provision limiting our obligations to claims brought by third parties that arise from our or our subcontractor’s gross negligence or willful acts or omissions during the performance of our services. Further, we request the addition of language providing that our total liability, except for our indemnification obligations, be limited to an amount equal to the fees we receive under the Agreement, and exclude indirect, consequential, exemplary or similar such damages.

APPENDIX F

City of Fort Lauderdale
Request for Proposal No. RFP # 12647-925
Exceptions and Clarifications

B. Intellectual Property: We request modification to this provision to limit our obligations to claims brought by third parties.

D. Termination for Convenience: We request the addition of language stating that Contractor may terminate the Agreement upon reasonable written notice to the City where continued performance would be contrary to applicable law, rule, or regulation.

F. Insurance: See exception to Section 2.26 – Insurance, above.

I. Rights in Documents and Work: Consistent with professional standards and to maintain auditor independence, we request modification to this provision to exclude from the City any ownership rights of our audit workpapers, administrative records, pre-existing intellectual property or any intellectual property developed outside of the scope of our services.

J. Audit Right and Retention of Records: Consistent with professional standards and to maintain auditor independence, regarding the access to our workpapers, we reserve the right to limit access to our workpapers to a representative of a regulator of the City. We would also request language clarifying that these rights are limited solely to our time, billing, and reimbursable expense records for services performed under the Agreement.

N. Assignment and Performance: We agree to the terms of this provision, subject to the exceptions regarding indemnification and limitations of liability contained herein.

T. Limitation of Liability: We request modification to this provision to provide the total liability of each party be limited to an amount not to exceed the amount of fees paid by the City to the Contractor under the Agreement, and shall exclude indirect, consequential, exemplary or similar such damages.

U. Jurisdiction, Venue, Waiver, Waiver of Jury Trial: We would request modification to this provision to remove the express waiver of a jury trial.



City of Fort Lauderdale • Procurement Services Division
100 N. Andrews Avenue, 619 • Fort Lauderdale, Florida 33301
954-828-5933 Fax 954-828-5576
purchase@fortlauderdale.gov

ITB No. 12647-925

TITLE: External Audit Services

ADDENDUM NO.1

DATE: 2/24/2022

This addendum is being issued to make the following change(s):

Provide responses to Questions: 3 & 11

All other terms, conditions and specifications remain unchanged.

Paulette Hamming Turner
Purchasing Specialist

Company Name: _____ RSM US LLP
(Please print)

Bidder's Signature: *Brett Fink*

Date: March 9, 2022

Response to Question 3

City of Fort Lauderdale
Fiscal Year 2021 Audit Schedule

Tentative fieldwork dates

City of Fort Lauderdale:

Date	Activity
September 7, 2021	Interim audit fieldwork
November 8, 2021	IT audit fieldwork
December 13, 2021	Final Trial Balance and SEFA due to Crowe from City
January 11 – February 26, 2021	Year End Fieldwork
February 21, 2022	Complete ACFR and Other Deliverables to be provided by Finance
TBD	City Final ACFR and other Deliverables to be provided to Audit Advisory Board
TBD	Presentation of ACFR and other Deliverables to City Commission

City of Fort Lauderdale Community Redevelopment Agency (CRA):

Date	Activity
September 13, 2021	Interim audit fieldwork
November 5, 2021	Final Trial Balance to Crowe from CRA
November 8 – December 20, 2021	Year End Fieldwork
February 4, 2022	Complete Financial Statements and Other Deliverables to be provided by Finance
March 3, 2022	City Final ACFR and other Deliverables to be provided to management and Audit Advisory Board
March 15, 2022	Presentation of ACFR and other Deliverables to City Commission

City of Fort Lauderdale General Employees' Retirement System (GERS):

Date	Activity
December 18, 2020	Final Trial Balance to Crowe from GERS
December 21, 2020	Year End Fieldwork
January 8, 2021	GASB 72 investment information to be provided to Crowe from GERS
January 15, 2021	Statement of Fiduciary Net Position and Changes in Fiduciary Net Position and the 10/1/2018 – 9/30/2019 DROP reconciliation to actuary to complete GASB 67
February 15, 2021	Actuary to provide GASB 67 report
TBD	GERS draft Financial Statements and other Deliverables to be provided to management and Audit Committee
TBD	Presentation of final Financial Statements and other Deliverables to Board of Trustees



Crowe LLP
Independent Member Crowe Global

To the Honorable Mayor,
City Commission and City Manager
City of Fort Lauderdale, Florida
Fort Lauderdale, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Fort Lauderdale, Florida (the "City"), as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated April 27, 2021. Our report includes a reference to other auditors who audited the financial statements of the City of Fort Lauderdale Police and Fire Retirement System (the "Systems"), as described in our report on the City's financial statements. This report does not include our consideration of the other auditor's management letter that is reported on separately by those other auditors.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*; and Chapter 10.550, *Rules of the Auditor General*.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and State Financial Assistance Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Reports on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no such findings.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. Such information is disclosed in Note 1 to the financial statements.

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, requires that we apply appropriate procedures and report the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), *Florida Statutes*, and identification of the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Special District Component Units

Section 10.554(1)(i)5.d, *Rules of the Auditor General*, requires that we determine whether or not a special district that is a component unit of a county, municipality, or special district, provided the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), *Florida Statutes*. In connection with our audit, we determined that all special district component units provided the necessary information for proper reporting in accordance with Section 218.39(3)(b), *Florida Statutes*.

Other Matters Section

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management, accounting procedures, and internal controls. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements, or abuses that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Report

This letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the City Commissioners, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



Crowe LLP

Fort Lauderdale, Florida
April 27, 2021



Crowe LLP
Independent Member Crowe Global

MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL OF THE STATE OF FLORIDA
ADDENDUM ONE

To the Honorable Mayor,
City Commission and City Manager
City of Fort Lauderdale, Florida
Fort Lauderdale, Florida

This letter serves as an addendum to the Management Letter dated April 27, 2021 and covering the City's fiscal year ended September 30, 2020 and reflects the current status of the 2019 findings/comments for the fiscal year ended September 30, 2020.

Prior Audit Findings:

FINDING 2019-001 – User access

Current Status: Finding has been resolved.

A handwritten signature in black ink that reads "Crowe LLP".

Crowe LLP

Fort Lauderdale, Florida
October 1, 2021



Crowe LLP
Independent Member Crowe Global

MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL OF THE STATE OF FLORIDA
ADDENDUM TWO

To the Honorable Mayor,
City Commission and City Manager
City of Fort Lauderdale, Florida
Fort Lauderdale, Florida

This letter serves as an addendum to the Management Letter dated April 27, 2021 and covering the City's fiscal year ended September 30, 2020 and reflects the completion of audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) for the fiscal year ended September 30, 2020 that was completed on July 27, 2021.

Auditor's Responsibility

We also conducted our audit in accordance with the auditing requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Other Reporting Requirements

We have also issued our Independent Auditor's Report on Compliance for Each Major Federal Program and State Financial Assistance Project and Report on Internal Control over Compliance and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated July 27, 2021, should be considered in conjunction with this management letter.

A handwritten signature in black ink that reads "Crowe LLP".

Crowe LLP

Fort Lauderdale, Florida
October 15, 2021



RSM US LLP

100 NE Third Avenue, Suite 300
Ft. Lauderdale, FL 33301
O 954 462 6300
F 954 462 4607
www.rsmus.com

March 9, 2022

MEMORANDUM OF AUTHORITY

As the Chief Financial Officer and as a duly authorized agent of RSM US LLP as documented on the Florida Department of State Division of Corporations' Sunbiz Report, I hereby give authorization to Brett Friedman, a partner in our Florida offices, to sign on behalf of RSM US LLP. He can be reached at 954.356.5721 or by email at brett.friedman@rsmus.com.

Doug Opheim
Chief Financial Officer
RSM US LLP
801 Nicollet Mall, suite 1100
Minneapolis, MN 55402-2526
612.455.9494

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RSM

**CITY OF FORT LAUDERDALE
GENERAL CONDITIONS**

These instructions and conditions are standard for all contracts for commodities or services issued through the City of Fort Lauderdale Procurement Services Division. The City may delete, supersede, or modify any of these standard instructions for a particular contract by indicating such change in the Invitation to Bid (ITB) Special Conditions, Technical Specifications, Instructions, Proposal Pages, Addenda, and Legal Advertisement. In this general conditions document, Invitation to Bid (ITB), Request for Qualifications (RFQ), and Request for Proposal (RFP) are interchangeable.

PART I BIDDER PROPOSAL PAGE(S) CONDITIONS:

- 1.01 BIDDER ADDRESS:** The City maintains automated vendor address lists that have been generated for each specific Commodity Class item through our bid issuing service, BidSync. Notices of Invitations to Bid (ITB'S) are sent by e-mail to the selection of bidders who have fully registered with BidSync or faxed (if applicable) to every vendor on those lists, who may then view the bid documents online. Bidders who have been informed of a bid's availability in any other manner are responsible for registering with BidSync in order to view the bid documents. There is no fee for doing so. If you wish bid notifications be provided to another e-mail address or fax, please contact BidSync. If you wish purchase orders sent to a different address, please so indicate in your bid response. If you wish payments sent to a different address, please so indicate on your invoice.
- 1.02 DELIVERY:** Time will be of the essence for any orders placed as a result of this ITB. The City reserves the right to cancel any orders, or part thereof, without obligation if delivery is not made in accordance with the schedule specified by the Bidder and accepted by the City.
- 1.03 PACKING SLIPS:** It will be the responsibility of the awarded Contractor, to attach all packing slips to the OUTSIDE of each shipment. Packing slips must provide a detailed description of what is to be received and reference the City of Fort Lauderdale purchase order number that is associated with the shipment. Failure to provide a detailed packing slip attached to the outside of shipment may result in refusal of shipment at Contractor's expense.
- 1.04 PAYMENT TERMS AND CASH DISCOUNTS:** Payment terms, unless otherwise stated in this ITB, will be considered to be net 45 days after the date of satisfactory delivery at the place of acceptance and receipt of correct invoice at the office specified, whichever occurs last. Bidder may offer cash discounts for prompt payment but they will not be considered in determination of award. If a Bidder offers a discount, it is understood that the discount time will be computed from the date of satisfactory delivery, at the place of acceptance, and receipt of correct invoice, at the office specified, whichever occurs last.
- 1.05 TOTAL BID DISCOUNT:** If Bidder offers a discount for award of all items listed in the bid, such discount shall be deducted from the total of the firm net unit prices bid and shall be considered in tabulation and award of bid.
- 1.06 BIDS FIRM FOR ACCEPTANCE:** Bidder warrants, by virtue of bidding, that the bid and the prices quoted in the bid will be firm for acceptance by the City for a period of one hundred twenty (120) days from the date of bid opening unless otherwise stated in the ITB.
- 1.07 VARIANCES:** For purposes of bid evaluation, Bidder's must indicate any variances, no matter how slight, from ITB General Conditions, Special Conditions, Specifications or Addenda in the space provided in the ITB. No variations or exceptions by a Bidder will be considered or deemed a part of the bid submitted unless such variances or exceptions are listed in the bid and referenced in the space provided on the bidder proposal pages. If variances are not stated, or referenced as required, it will be assumed that the product or service fully complies with the City's terms, conditions, and specifications.
- By receiving a bid, City does not necessarily accept any variances contained in the bid. All variances submitted are subject to review and approval by the City. If any bid contains material variances that, in the City's sole opinion, make that bid conditional in nature, the City reserves the right to reject the bid or part of the bid that is declared by the City as conditional.
- 1.08 NO BIDS:** If you do not intend to bid please indicate the reason, such as insufficient time to respond, do not offer product or service, unable to meet specifications, schedule would not permit, or any other reason, in the space provided in this ITB. Failure to bid or return no bid comments prior to the bid due and opening date and time, indicated in this ITB, may result in your firm being deleted from our Bidder's registration list for the Commodity Class Item requested in this ITB.
- 1.09 MINORITY AND WOMEN BUSINESS ENTERPRISE PARTICIPATION AND BUSINESS DEFINITIONS:** The City of Fort Lauderdale wants to increase the participation of Minority Business Enterprises (MBE), Women Business Enterprises (WBE), and Small Business Enterprises (SBE) in its procurement activities. If your firm qualifies in accordance with the below definitions please indicate in the space provided in this ITB.

Minority Business Enterprise (MBE) "A Minority Business" is a business enterprise that is owned or controlled by one or more socially or economically disadvantaged persons. Such disadvantage may arise from cultural, racial, chronic economic circumstances or background or other similar cause. Such persons include, but are not limited to: Blacks, Hispanics, Asian Americans, and Native Americans.

The term "Minority Business Enterprise" means a business at least 51 percent of which is owned by minority group members or, in the case of a publicly owned business, at least 51 percent of the stock of which is owned by minority group members. For the purpose of the preceding sentence, minority group members are citizens of the United States who include, but are not limited to: Blacks, Hispanics, Asian Americans, and Native Americans.

Women Business Enterprise (WBE) a "Women Owned or Controlled Business" is a business enterprise at least 51 percent of which is owned by females or, in the case of a publicly owned business, at least 51 percent of the stock of which is owned by females.

Small Business Enterprise (SBE) "Small Business" means a corporation, partnership, sole proprietorship, or other legal entity formed for the purpose of making a profit, which is independently owned and operated, has either fewer than 100 employees or less than \$1,000,000 in annual gross receipts.

BLACK, which includes persons having origins in any of the Black racial groups of Africa.

WHITE, which includes persons whose origins are Anglo-Saxon and Europeans and persons of Indo-European decent including Pakistani and East Indian.
 HISPANIC, which includes persons of Mexican, Puerto Rican, Cuban, Central and South American, or other Spanish culture or origin, regardless of race.
 NATIVE AMERICAN, which includes persons whose origins are American Indians, Eskimos, Aleuts, or Native Hawaiians.
 ASIAN AMERICAN, which includes persons having origin in any of the original peoples of the Far East, Southeast Asia, the Indian subcontinent, or the Pacific Islands.

1.10 MINORITY-WOMEN BUSINESS ENTERPRISE PARTICIPATION

It is the desire of the City of Fort Lauderdale to increase the participation of minority (MBE) and women-owned (WBE) businesses in its contracting and procurement programs. While the City does not have any preference or set aside programs in place, it is committed to a policy of equitable participation for these firms. Proposers are requested to include in their proposals a narrative describing their past accomplishments and intended actions in this area. If proposers are considering minority or women owned enterprise participation in their proposal, those firms, and their specific duties have to be identified in the proposal. If a proposer is considered for award, he or she will be asked to meet with City staff so that the intended MBE/WBE participation can be formalized and included in the subsequent contract.

1.11 SCRUTINIZED COMPANIES

As to any contract for goods or services of \$1 million or more and as to the renewal of any contract for goods or services of \$1 million or more, subject to *Odebrecht Construction, Inc., v. Prasad*, 876 F.Supp.2d 1305 (S.D. Fla. 2012), affirmed, *Odebrecht Construction, Inc., v. Secretary, Florida Department of Transportation*, 715 F.3d 1268 (11th Cir. 2013), with regard to the "Cuba Amendment," the Contractor certifies that it is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, and that it does not have business operations in Cuba or Syria, as provided in section 287.135, Florida Statutes (2019), as may be amended or revised. As to any contract for goods or services of any amount and as to the renewal of any contract for goods or services of any amount, the Contractor certifies that it is not on the Scrutinized Companies that Boycott Israel List created pursuant to Section 215.4725, Florida Statutes (2019), and that it is not engaged in a boycott of Israel. The City may terminate this Agreement at the City's option if the Contractor is found to have submitted a false certification as provided under subsection (5) of section 287.135, Florida Statutes (2019), as may be amended or revised, or been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List or the Scrutinized Companies that Boycott Israel List created pursuant to Section 215.4725, Florida Statutes (2019), or is engaged in a boycott of Israel, or has been engaged in business operations in Cuba or Syria, as defined in Section 287.135, Florida Statutes (2019), as may be amended or revised.

Rev. 2/2020

Page 1

1.12 DEBARRED OR SUSPENDED BIDDERS OR PROPOSERS

The bidder or proposer certifies, by submission of a response to this solicitation, that neither it nor its principals and subcontractors are presently debarred or suspended by any Federal department or agency.

Part II DEFINITIONS/ORDER OF PRECEDENCE:

2.01 BIDDING DEFINITIONS The City will use the following definitions in its general conditions, special conditions, technical specifications, instructions to bidders, addenda and any other document used in the bidding process:

INVITATION TO BID (ITB) The solicitation document used for soliciting competitive sealed bids for goods or services.

INVITATION TO NEGOTIATE (ITN) All solicitation documents, regardless of medium, whether attached to or incorporated by reference in solicitations for responses from firms that invite proposals from interested and qualified firms so the city may enter into negotiations with the firm(s) determined most capable of providing the required goods or services.

REQUEST FOR PROPOSALS (RFP) A solicitation method used for soliciting competitive sealed proposals to determine the best value among proposals for goods or services for which price may not be the prevailing factor in award of the contract, or the scope of work, specifications or contract terms and conditions may be difficult to define. Such solicitation will consider the qualifications of the proposers along with evaluation of each proposal using identified and generally weighted evaluation criteria. RFPs may include price criteria whenever feasible, at the discretion of the city.

REQUEST FOR QUALIFICATIONS (RFQ) A solicitation method used for requesting statements of qualifications in order to determine the most qualified proposer for professional services.

BID – a price and terms quote received in response to an ITB.

PROPOSAL – a proposal received in response to an RFP.

BIDDER – Person or firm submitting a Bid.

PROPOSER – Person or firm submitting a Proposal.

RESPONSIVE BIDDER – A firm who has submitted a bid, offer, quote, or response which conforms in all material respects to the competitive solicitation document and all of its requirements.

RESPONSIBLE BIDDER – A firm who is fully capable of meeting all requirements of the solicitation and subsequent contract. The respondent must possess the full capability, including financial and technical, ability, business judgment, experience, qualifications, facilities, equipment, integrity, capability, and reliability, in all respects to perform fully the contract requirements and assure good faith performance as determined by the city.

FIRST RANKED PROPOSER – That Proposer, responding to a City RFP, whose Proposal is deemed by the City, the most advantageous to the City after applying the evaluation criteria contained in the RFP.

SELLER – Successful Bidder or Proposer who is awarded a Purchase Order or Contract to provide goods or services to the City.

CONTRACTOR – Any firm having a contract with the city. Also referred to as a "Vendor".

CONTRACT – All types of agreements, including purchase orders, for procurement of supplies, services, and construction, regardless of what these agreements may be called.

CONSULTANT – A firm providing professional services for the city.

- 2.02 SPECIAL CONDITIONS:** Any and all Special Conditions contained in this ITB that may be in variance or conflict with these General Conditions shall have precedence over these General Conditions. If no changes or deletions to General Conditions are made in the Special Conditions, then the General Conditions shall prevail in their entirety,

PART III BIDDING AND AWARD PROCEDURES:

- 3.01 SUBMISSION AND RECEIPT OF BIDS:** To receive consideration, bids must be received prior to the bid opening date and time. Unless otherwise specified, Bidders should use the proposal forms provided by the City. These forms may be duplicated, but failure to use the forms may cause the bid to be rejected. Any erasures or corrections on the bid must be made in ink and initialed by Bidder in ink. All information submitted by the Bidder shall be printed, typewritten or filled in with pen and ink. Bids shall be signed in ink. Separate bids must be submitted for each ITB issued by the City in separate sealed envelopes properly marked. When a particular ITB or RFP requires multiple copies of bids or proposals they may be included in a single envelope or package properly sealed and identified. Only send bids via facsimile transmission (FAX) if the ITB specifically states that bids sent via FAX will be considered. If such a statement is not included in the ITB, bids sent via FAX will be rejected. Bids will be publicly opened in the Procurement Office, or other designated area, in the presence of Bidders, the public, and City staff. Bidders and the public are invited and encouraged to attend bid openings. Bids will be tabulated and made available for review by Bidder's and the public in accordance with applicable regulations.
- 3.02 MODEL NUMBER CORRECTIONS:** If the model number for the make specified in this ITB is incorrect, or no longer available and replaced with an updated model with new specifications, the Bidder shall enter the correct model number on the bidder proposal page. In the case of an updated model with new specifications, Bidder shall provide adequate information to allow the City to determine if the model bid meets the City's requirements.
- 3.03 PRICES QUOTED:** Deduct trade discounts, and quote firm net prices. Give both unit price and extended total. In the case of a discrepancy in computing the amount of the bid, the unit price quoted will govern. All prices quoted shall be F.O.B. destination, freight prepaid (Bidder pays and bears freight charges, Bidder owns goods in transit and files any claims), unless otherwise stated in Special Conditions. Each item must be bid separately. No attempt shall be made to tie any item or items contained in the ITB with any other business with the City.
- 3.04 TAXES:** The City of Fort Lauderdale is exempt from Federal Excise and Florida Sales taxes on direct purchase of tangible property. Exemption **number for EIN is 59-6000319, and State Sales tax exemption number is 85-8013875578C-1.**
- 3.05 WARRANTIES OF USAGE:** Any quantities listed in this ITB as estimated or projected are provided for tabulation and information purposes only. No warranty or guarantee of quantities is given or implied. It is understood that the Contractor will furnish the City's needs as they arise.
- 3.06 APPROVED EQUAL:** When the technical specifications call for a brand name, manufacturer, make, model, or vendor catalog number with acceptance of APPROVED EQUAL, it shall be for the purpose of establishing a level of quality and features desired and acceptable to the City. In such cases, the City will be receptive to any unit that would be considered by qualified City personnel as an approved equal. In that the specified make and model represent a level of quality and features desired by the City, the Bidder must state clearly in the bid any variance from those specifications. It is the Bidder's responsibility to provide adequate information, in the bid, to enable the City to ensure that the bid meets the required criteria. If adequate information is not submitted with the bid, it may be rejected. The City will be the sole judge in determining if the item bid qualifies as an approved equal.
- 3.07 MINIMUM AND MANDATORY TECHNICAL SPECIFICATIONS:** The technical specifications may include items that are considered minimum, mandatory, or required. If any Bidder is unable to meet or exceed these items, and feels that the technical specifications are overly restrictive, the bidder must notify the Procurement Services Division immediately. Such notification must be received by the Procurement Services Division prior to the deadline contained in the ITB, for questions of a material nature, or prior to five (5) days before bid due and open date, whichever occurs first. If no such notification is received prior to that deadline, the City will consider the technical specifications to be acceptable to all bidders.
- 3.08 MISTAKES:** Bidders are cautioned to examine all terms, conditions, specifications, drawings, exhibits, addenda, delivery instructions and special conditions pertaining to the ITB. Failure of the Bidder to examine all pertinent documents shall not entitle the bidder to any relief from the conditions imposed in the contract.
- 3.09 SAMPLES AND DEMONSTRATIONS:** Samples or inspection of product may be requested to determine suitability. Unless otherwise specified in Special Conditions, samples shall be requested after the date of bid opening, and if requested should be received by the City within seven (7) working days of request. Samples, when requested, must be furnished free of expense to the City and if not used in testing or destroyed, will upon request of the Bidder, be returned within thirty (30) days of bid award at Bidder's expense. When required, the City may request full demonstrations of units prior to award. When such demonstrations are requested, the Bidder shall respond promptly and arrange a demonstration at a convenient location. Failure to provide samples or demonstrations as specified by the City may result in rejection of a bid.
- 3.10 LIFE CYCLE COSTING:** If so specified in the ITB, the City may elect to evaluate equipment proposed on the basis of total cost of ownership. In using Life Cycle Costing, factors such as the following may be considered: estimated useful life, maintenance costs, cost of supplies, labor intensity, energy usage, environmental impact, and residual value. The City reserves the right to use those or other applicable criteria, in its sole opinion that will most accurately estimate total cost of use and ownership.
- 3.11 BIDDING ITEMS WITH RECYCLED CONTENT:** In addressing environmental concerns, the City of Fort Lauderdale encourages Bidders to submit bids or alternate bids containing items with recycled content. When submitting bids containing items with recycled content, Bidder shall provide documentation adequate for the City to verify the recycled content. The City prefers packaging consisting of materials that are degradable or able to be recycled. When specifically stated in the ITB, the City may give preference to bids containing items manufactured with recycled material or packaging that is able to be recycled.

- 3.12 USE OF OTHER GOVERNMENTAL CONTRACTS:** The City reserves the right to reject any part or all of any bids received and utilize other available governmental contracts, if such action is in its best interest.
- 3.13 QUALIFICATIONS/INSPECTION:** Bids will only be considered from firms normally engaged in providing the types of commodities/services specified herein. The City reserves the right to inspect the Bidder's facilities, equipment, personnel, and organization at any time, or to take any other action necessary to determine Bidder's ability to perform. The Procurement Director reserves the right to reject bids where evidence or evaluation is determined to indicate inability to perform.
- 3.14 BID SURETY:** If Special Conditions require a bid security, it shall be submitted in the amount stated. A bid security can be in the form of a bid bond or cashier's check. Bid security will be returned to the unsuccessful bidders as soon as practicable after opening of bids. Bid security will be returned to the successful bidder after acceptance of the performance bond, if required; acceptance of insurance coverage, if required; and full execution of contract documents, if required; or conditions as stated in Special Conditions.
- 3.15 PUBLIC RECORDS/TRADE SECRETS/COPYRIGHT:** The Proposer's response to the RFP is a public record pursuant to Florida law, which is subject to disclosure by the City under the State of Florida Public Records Law, Florida Statutes Chapter 119.07 ("Public Records Law"). The City shall permit public access to all documents, papers, letters or other material submitted in connection with this RFP and the Contract to be executed for this RFP, subject to the provisions of Chapter 119.07 of the Florida Statutes.

Any language contained in the Proposer's response to the RFP purporting to require confidentiality of any portion of the Proposer's response to the RFP, except to the extent that certain information is in the City's opinion a Trade Secret pursuant to Florida law, shall be void. If a Proposer submits any documents or other information to the City which the Proposer claims is Trade Secret information and exempt from Florida Statutes Chapter 119.07 ("Public Records Laws"), the Proposer shall clearly designate that it is a Trade Secret and that it is asserting that the document or information is exempt. The Proposer must specifically identify the exemption being claimed under Florida Statutes 119.07. The City shall be the final arbiter of whether any information contained in the Proposer's response to the RFP constitutes a Trade Secret. The city's determination of whether an exemption applies shall be final, and the proposer agrees to defend, indemnify, and hold harmless the City and the City's officers, employees, and agents, against any loss or damages incurred by any person or entity as a result of the City's treatment of records as public records. In addition, the proposer agrees to defend, indemnify, and hold harmless the City and the City's officers, employees, and agents, against any loss or damages incurred by any person or entity as a result of the City's treatment of records as exempt from disclosure or confidential. Proposals bearing copyright symbols or otherwise purporting to be subject to copyright protection in full or in part may be rejected. The proposer authorizes the City to publish, copy, and reproduce any and all documents submitted to the City bearing copyright symbols or otherwise purporting to be subject to copyright protection.

EXCEPT FOR CLEARLY MARKED PORTIONS THAT ARE BONA FIDE TRADE SECRETS PURSUANT TO FLORIDA LAW, DO NOT MARK YOUR RESPONSE TO THE RFP AS PROPRIETARY OR CONFIDENTIAL. DO NOT MARK YOUR RESPONSE TO THE RFP OR ANY PART THEREOF AS COPYRIGHTED.

- 3.16 PROHIBITION OF INTEREST:** No contract will be awarded to a bidding firm who has City elected officials, officers or employees affiliated with it, unless the bidding firm has fully complied with current Florida State Statutes and City Ordinances relating to this issue. Bidders must disclose any such affiliation. Failure to disclose any such affiliation will result in disqualification of the Bidder and removal of the Bidder from the City's bidder lists and prohibition from engaging in any business with the City.
- 3.17 RESERVATIONS FOR AWARD AND REJECTION OF BIDS:** The City reserves the right to accept or reject any or all bids, part of bids, and to waive minor irregularities or variations to specifications contained in bids, and minor irregularities in the bidding process. The City also reserves the right to award the contract on a split order basis, lump sum basis, individual item basis, or such combination as shall best serve the interest of the City. The City reserves the right to make an award to the responsive and responsible bidder whose product or service meets the terms, conditions, and specifications of the ITB and whose bid is considered to best serve the City's interest. In determining the responsiveness of the offer and the responsibility of the Bidder, the following shall be considered when applicable: the ability, capacity and skill of the Bidder to perform as required; whether the Bidder can perform promptly, or within the time specified, without delay or interference; the character, integrity, reputation, judgment, experience and efficiency of the Bidder; the quality of past performance by the Bidder; the previous and existing compliance by the Bidder with related laws and ordinances; the sufficiency of the Bidder's financial resources; the availability, quality and adaptability of the Bidder's supplies or services to the required use; the ability of the Bidder to provide future maintenance, service or parts; the number and scope of conditions attached to the bid.

If the ITB provides for a contract trial period, the City reserves the right, in the event the selected bidder does not perform satisfactorily, to award a trial period to the next ranked bidder or to award a contract to the next ranked bidder, if that bidder has successfully provided services to the City in the past. This procedure to continue until a bidder is selected or the contract is re-bid, at the sole option of the City.

- 3.18 LEGAL REQUIREMENTS:** Applicable provisions of all federal, state, county laws, and local ordinances, rules and regulations, shall govern development, submittal and evaluation of all bids received in response hereto and shall govern any and all claims and disputes which may arise between person(s) submitting a bid response hereto and the City by and through its officers, employees and authorized representatives, or any other person, natural or otherwise; and lack of knowledge by any bidder shall not constitute a cognizable defense against the legal effect thereof.
- 3.19 BID PROTEST PROCEDURE:** Any proposer or bidder who is not recommended for award of a contract and who alleges a failure by the city to follow the city's procurement ordinance or any applicable law may protest to the chief procurement officer, by delivering a letter of protest to the director of finance within five (5) days after a notice of intent to award is posted on the city's web site at the following url: <https://www.fortlauderdale.gov/departments/finance/procurement-services/notices-of-intent-to-award>

The complete protest ordinance may be found on the city's web site at the following url: https://library.municode.com/fl/fort_lauderdale/codes/code_of_ordinances?nodeid=coor_ch2ad_artvfi_div2pr_s2-182direpr

PART IV BONDS AND INSURANCE

- 4.01 PERFORMANCE BOND:** If a performance bond is required in Special Conditions, the Contractor shall within fifteen (15) working days after notification of award, furnish to the City a Performance Bond, payable to the City of Fort Lauderdale, Florida, in the face amount specified in Special Conditions as surety for faithful

performance under the terms and conditions of the contract. If the bond is on an annual coverage basis, renewal for each succeeding year shall be submitted to the City thirty (30) days prior to the termination date of the existing Performance Bond. The Performance Bond must be executed by a surety company of recognized standing, authorized to do business in the State of Florida and having a resident agent.

Acknowledgement and agreement is given by both parties that the amount herein set for the Performance Bond is not intended to be nor shall be deemed to be in the nature of liquidated damages nor is it intended to limit the liability of the Contractor to the City in the event of a material breach of this Agreement by the Contractor.

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4.02 INSURANCE: The Contractor shall assume full responsibility and expense to obtain all necessary insurance as required by City or specified in Special Conditions.

The Contractor shall provide to the Procurement Services Division original certificates of coverage and receive notification of approval of those certificates by the City's Risk Manager prior to engaging in any activities under this contract. The Contractor's insurance is subject to the approval of the City's Risk Manager. The certificates must list the City as an ADDITIONAL INSURED for General Liability Insurance and shall have no less than thirty (30) days written notice of cancellation or material change. Further modification of the insurance requirements may be made at the sole discretion of the City's Risk Manager if circumstances change or adequate protection of the City is not presented. Bidder, by submitting the bid, agrees to abide by such modifications.

PART V PURCHASE ORDER AND CONTRACT TERMS:

5.01 COMPLIANCE WITH SPECIFICATIONS, LATE DELIVERIES/PENALTIES: Items offered may be tested for compliance with bid specifications. Items delivered which do not conform to bid specifications may be rejected and returned at Contractor's expense. Any violation resulting in contract termination for cause or delivery of items not conforming to specifications, or late delivery may also result in:

- Bidder's name being removed from the City's bidder's mailing list for a specified period and Bidder will not be recommended for any award during that period.
- All City Departments being advised to refrain from doing business with the Bidder.
- All other remedies in law or equity.

5.02 ACCEPTANCE, CONDITION, AND PACKAGING: The material delivered in response to ITB award shall remain the property of the Seller until a physical inspection is made and the material accepted to the satisfaction of the City. The material must comply fully with the terms of the ITB, be of the required quality, new, and the latest model. All containers shall be suitable for storage and shipment by common carrier, and all prices shall include standard commercial packaging. The City will not accept substitutes of any kind. Any substitutes or material not meeting specifications will be returned at the Bidder's expense. Payment will be made only after City receipt and acceptance of materials or services.

5.03 SAFETY STANDARDS: All manufactured items and fabricated assemblies shall comply with applicable requirements of the Occupation Safety and Health Act of 1970 as amended.

5.04 ASBESTOS STATEMENT: All material supplied must be 100% asbestos free. Bidder, by virtue of bidding, certifies that if awarded any portion of the ITB the bidder will supply only material or equipment that is 100% asbestos free.

5.05 OTHER GOVERNMENTAL ENTITIES: If the Bidder is awarded a contract as a result of this ITB, the bidder may, if the bidder has sufficient capacity or quantities available, provide to other governmental agencies, so requesting, the products or services awarded in accordance with the terms and conditions of the ITB and resulting contract. Prices shall be F.O.B. delivered to the requesting agency.

5.06 VERBAL INSTRUCTIONS PROCEDURE: No negotiations, decisions, or actions shall be initiated or executed by the Contractor as a result of any discussions with any City employee. Only those communications which are in writing from an authorized City representative may be considered. Only written communications from Contractors, which are assigned by a person designated as authorized to bind the Contractor, will be recognized by the City as duly authorized expressions on behalf of Contractors.

5.07 INDEPENDENT CONTRACTOR: The Contractor is an independent contractor under this Agreement. Personal services provided by the Proposer shall be by employees of the Contractor and subject to supervision by the Contractor, and not as officers, employees, or agents of the City. Personnel policies, tax responsibilities, social security, health insurance, employee benefits, procurement policies unless otherwise stated in this ITB, and other similar administrative procedures applicable to services rendered under this contract shall be those of the Contractor.

5.08 INDEMNITY/HOLD HARMLESS AGREEMENT: Contractor shall protect and defend at Contractor's expense, counsel being subject to the City's approval, and indemnify and hold harmless the City and the City's officers, employees, volunteers, and agents from and against any and all losses, penalties, fines, damages, settlements, judgments, claims, costs, charges, expenses, or liabilities, including any award of attorney fees and any award of costs, in connection with or arising directly or indirectly out of any act or omission by the Contractor or by any officer, employee, agent, invitee, subcontractor, or sublicensee of the Contractor. Without limiting the foregoing, any and all such claims, suits, or other actions relating to personal injury, death, damage to property, defects in materials or workmanship, actual or alleged violations of any applicable statute, ordinance, administrative order, rule or regulation, or decree of any court shall be included in the indemnity hereunder.

5.09 TERMINATION FOR CAUSE: If, through any cause, the Contractor shall fail to fulfill in a timely and proper manner its obligations under this Agreement, or if the Contractor shall violate any of the provisions of this Agreement, the City may upon written notice to the Contractor terminate the right of the Contractor to proceed under this Agreement, or with such part or parts of the Agreement as to which there has been default, and may hold the Contractor liable for any damages caused to the City by reason of such default and termination. In the event of such termination, any completed services performed by the Contractor under this Agreement shall, at the option of the City, become the City's property and the Contractor shall be entitled to receive equitable compensation for any work completed to the satisfaction of

the City. The Contractor, however, shall not be relieved of liability to the City for damages sustained by the City by reason of any breach of the Agreement by the Contractor, and the City may withhold any payments to the Contractor for the purpose of setoff until such time as the amount of damages due to the City from the Contractor can be determined.

- 5.10 TERMINATION FOR CONVENIENCE:** The City reserves the right, in the City's best interest as determined by the City, to cancel any contract by giving written notice to the Contractor thirty (30) days prior to the effective date of such cancellation.
- 5.11 CANCELLATION FOR UNAPPROPRIATED FUNDS:** The obligation of the City for payment to a Contractor is limited to the availability of funds appropriated in a current fiscal period, and continuation of the contract into a subsequent fiscal period is subject to appropriation of funds, unless otherwise authorized by law.
- 5.12 RECORDS/AUDIT:** The Contractor shall maintain during the term of the contract all books of account, reports and records in accordance with generally accepted accounting practices and standards directly related to this contract. The Contractor agrees to make available to the City Auditor or the City Auditor's designee, during normal business hours and in Broward, Miami-Dade or Palm Beach Counties, all books of account, reports, and records relating to this contract. The Contractor shall retain all books of account, reports, and records relating to this contract for the duration of the contract and for three years after the final payment under this Agreement, until all pending audits, investigations or litigation matters relating to the contract are closed, or until expiration of the records retention period prescribed by Florida law or the records retention schedules adopted by the Division of Library and Information Services of the Florida Department of State, whichever is later.
- 5.13 PERMITS, TAXES, LICENSES:** The successful Contractor shall, at his/her/its own expense, obtain all necessary permits, pay all licenses, fees and taxes, required to comply with all local ordinances, state and federal laws, rules and regulations applicable to business to be carried out under this contract.
- 5.14 LAWS/ORDINANCES:** The Contractor shall observe and comply with all Federal, state, local and municipal laws, ordinances rules and regulations that would apply to this contract.

NON-DISCRIMINATION: The Contractor shall not, in any of its activities, including employment, discriminate against any individual on the basis of race, color, national origin, age, religion, creed, sex, disability, sexual orientation, gender, gender identity, gender expression, marital status, or any other protected classification as defined by applicable law.

1. The Contractor certifies and represents that the Contractor will comply with Section 2-187, Code of Ordinances of the City of Fort Lauderdale, Florida, (2019), as may be amended or revised, ("Section 2-187"), during the entire term of this Agreement.
2. The failure of the Contractor to comply with Section 2-187 shall be deemed to be a material breach of this Agreement, entitling the City to pursue any remedy stated below or any remedy provided under applicable law.
3. The City may terminate this Agreement if the Contractor fails to comply with Section 2-187.
4. The City may retain all monies due or to become due until the Contractor complies with Section 2-187.
5. The Contractor may be subject to debarment or suspension proceedings. Such proceedings will be consistent with the procedures in section 2-183 of the Code of Ordinances of the City of Fort Lauderdale, Florida.

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- 5.15 UNUSUAL CIRCUMSTANCES:** If during a contract term where costs to the City are to remain firm or adjustments are restricted by a percentage or CPI cap, unusual circumstances that could not have been foreseen by either party of the contract occur, and those circumstances significantly affect the Contractor's cost in providing the required prior items or services, then the Contractor may request adjustments to the costs to the City to reflect the changed circumstances. The circumstances must be beyond the control of the Contractor, and the requested adjustments must be fully documented. The City may, after examination, refuse to accept the adjusted costs if they are not properly documented, increases are considered to be excessive, or decreases are considered to be insufficient. In the event the City does not wish to accept the adjusted costs and the matter cannot be resolved to the satisfaction of the City, the City will reserve the following options:
1. The contract can be canceled by the City upon giving thirty (30) days written notice to the Contractor with no penalty to the City or Contractor. The Contractor shall fill all City requirements submitted to the Contractor until the termination date contained in the notice.
 2. The City requires the Contractor to continue to provide the items and services at the firm fixed (non-adjusted) cost until the termination of the contract term then in effect.
 3. If the City, in its interest and in its sole opinion, determines that the Contractor in a capricious manner attempted to use this section of the contract to relieve Contractor of a legitimate obligation under the contract, and no unusual circumstances had occurred, the City reserves the right to take any and all action under law or equity. Such action shall include, but not be limited to, declaring the Contractor in default and disqualifying Contractor from receiving any business from the City for a stated period of time.

If the City does agree to adjusted costs, these adjusted costs shall not be invoiced to the City until the Contractor receives notice in writing signed by a person authorized to bind the City in such matters.

- 5.16 ELIGIBILITY:** If applicable, the Contractor must first register with the Florida Department of State in accordance with Florida Statutes, prior to entering into a contract with the City.
- 5.17 PATENTS AND ROYALTIES:** The Contractor, without exception, shall defend, indemnify, and hold harmless the City and the City's employees, officers, employees, volunteers, and agents from and against liability of any nature and kind, including cost and expenses for or on account of any copyrighted, patented or un-patented invention, process, or article manufactured or used in the performance of the contract, including their use by the City. If the Contractor uses any design, device, or materials covered by letters, patent or copyright, it is mutually agreed and understood without exception that the bid prices shall include any and all royalties or costs arising from the use of such design, device, or materials in any way involved in the work.

- 5.18 **ASSIGNMENT:** Contractor shall not transfer or assign the performance required by this ITB without the prior written consent of the City. Any award issued pursuant to this ITB, and the monies, which may become due hereunder, are not assignable except with the prior written approval of the City Commission or the City Manager or City Manager's designee, depending on original award approval.
- 5.19 **GOVERNING LAW; VENUE:** The Contract shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any lawsuit by either party against the other party or otherwise arising out of the Contract, and for any other legal proceeding, shall be in the courts in and for Broward County, Florida, or in the event of federal jurisdiction, in the Southern District of Florida.
- 5.20 **PUBLIC RECORDS:**

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT PRRCONTRACT@FORTLAUDERDALE.GOV, 954-828-5002, CITY CLERK'S OFFICE, 100 N. ANDREWS AVENUE, FORT LAUDERDALE, FLORIDA 33301.

Contractor shall comply with public records laws, and Contractor shall:

1. Keep and maintain public records required by the City to perform the service.
2. Upon request from the City's custodian of public records, provide the City with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes (2019), as may be amended or revised, or as otherwise provided by law.
3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Contractor does not transfer the records to the City.
4. Upon completion of the Contract, transfer, at no cost, to the City all public records in possession of the Contractor or keep and maintain public records required by the City to perform the service. If the Contractor transfers all public records to the City upon completion of the Contract, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the Contract, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the City, upon request from the City's custodian of public records, in a format that is compatible with the information technology systems of the City.

BID/PROPOSAL CERTIFICATION

Please Note: It is the sole responsibility of the bidder to ensure that his bid is submitted electronically through www.BidSync.com prior to the bid opening date and time listed. Paper bid submittals will not be accepted. 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) **RSM US LLPEIN** (Optional): **420714325**

Address: **100 NE 3 Avenue, Ste 300**

City: **Fort Lauderdale** State: **FL** Zip: **33301**

Telephone No.: **954 356 5721** FAX No.: **954 462 4607** Email: **brett.friedman@rsmus.com**

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

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

Check box if your firm qualifies for MBE / SBE / WBE (**section 1.09 of General Conditions**):

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>
1	2/24/22				

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. **You must also click the "Take Exception" button.**

Exceptions are included in Appendix F of the proposal.

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:

Brett Friedman
Name (printed)

Brett Friedman
Signature

3/9/22
Date

Partner
Title

Revised 4/28/2020

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.

Brett Friedman	Partner
Authorized Signature	Title
 Brett Friedman	 3/9/22
Name (Printed)	Date

**CONTRACTOR'S CERTIFICATE OF COMPLIANCE WITH
NON-DISCRIMINATION PROVISIONS OF THE CONTRACT**

The completed and signed form should be returned with the Contractor's submittal. If not provided with submittal, the Contractor must submit within three business days of City's request. Contractor may be deemed non-responsive for failure to fully comply within stated timeframes.

Pursuant to City Ordinance Sec. 2-187(c), bidders must certify compliance with the Non-Discrimination provision of the ordinance.

The Contractor shall not, in any of his/her/its activities, including employment, discriminate against any individual on the basis of race, color, national origin, religion, creed, sex, disability, sexual orientation, gender, gender identity, gender expression, or marital status.

1. The Contractor certifies and represents that he/she/it will comply with Section 2-187, Code of Ordinances of the City of Fort Lauderdale, Florida, as amended by Ordinance C-18-33 (collectively, "Section 2-187").
2. The failure of the Contractor to comply with Section 2-187 shall be deemed to be a material breach of this Agreement, entitling the City to pursue any remedy stated below or any remedy provided under applicable law.
3. The City may terminate this Agreement if the Contractor fails to comply with Section 2-187.
4. The City may retain all monies due or to become due until the Contractor complies with Section 2-187.
5. The Contractor may be subject to debarment or suspension proceedings. Such proceedings will be consistent with the procedures in section 2-183 of the Code of Ordinances of the City of Fort Lauderdale, Florida.

Brett Friedman
Authorized Signature

Brett Friedman, Partner
Print Name and Title

3/9/22
Date



DISADVANTAGED BUSINESS ENTERPRISE (DBE) PREFERENCE

Section 2-185, Code of Ordinances of the City of Fort Lauderdale, provides for a disadvantaged business enterprise preference.

In order to be considered for a DBE Preference, a bidder must include a certification from a government agency, as applicable to the DBE Preference class claimed **at the time of bid submittal**.

Upon formal request of the City, based on the application of a DBE Preference the Bidder shall, within **ten (10)** calendar days, submit the following documentation to the DBE Class claimed:

- a) Copy of City of Fort Lauderdale current year business tax receipt, **or** Broward County current year business tax receipt, **or** State of Florida active registration **and/or**
- b) List of the names of all employees of the bidder and evidence of employees' residences within the geographic bounds of the City of Fort Lauderdale or Broward County, as the case may be, such as current Florida driver license, residential utility bill (water, electric, telephone, cable television), or other type of similar documentation acceptable to the City.

Failure to comply at time of bid submittal shall result in the bidder being found ineligible for the disadvantaged business enterprise preference.

THE COMPLETE DBE PREFERENCE ORDINANCE MAY BE FOUND ON THE CITY'S WEB SITE AT THE FOLLOWING LINK: https://library.municode.com/fl/fort_lauderdale/codes/code_of_ordinances?nodeId=COOR_CH2AD_ARTVFI_DIV2PR_S2-185EQOPDIBUEN&showChanges=true

Definitions

- a. The term "disadvantaged class 1 enterprise" shall mean any disadvantaged business enterprise that has established and agrees to maintain a permanent place of business located in a non-residential zone, staffed with full-time employees within the limits of the City, and provides supporting documentation of its City of Fort Lauderdale business tax and disadvantaged certification as established in the City's Procurement Manual.
- b. The term "disadvantaged class 2 enterprise" shall mean any disadvantaged business enterprise that has established and agrees to maintain a permanent place of business within the limits of the City with full-time employees and provides supporting documentation of its City of Fort Lauderdale business tax and disadvantaged certification as established in the City's Procurement Manual.
- c. The term "disadvantaged class 3 enterprise" shall mean any disadvantaged business enterprise that has established and agrees to maintain a permanent place of business located in a non-residential zone, staffed with full-time employees within the limits of the Tri-County area and provides supporting documentation of its City of Fort Lauderdale business tax and disadvantaged certification as established in the City's Procurement Manual.

- d. The term “disadvantaged class 4 enterprise” shall mean any disadvantaged business enterprise that does not qualify as a Class 1, Class 2, or Class 3 business, but is located in the State of Florida and provides supporting documentation of its disadvantaged certification as established in the City’s Procurement Manual.

DISADVANTAGED BUSINESS ENTERPRISE CERTIFICATION STATEMENT

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

- (1) (Business Name) is a disadvantaged **Class 1** enterprise as defined in the City of Fort Lauderdale Ordinance Section 2-185 disadvantaged business enterprise that has established and agrees to maintain a permanent place of business located in a non-residential zone, staffed with full-time employees within the limits of the City, and provides supporting documentation of its City of Fort Lauderdale business tax and disadvantaged certification as established in the City’s Procurement Manual.
- (2) (Business Name) is a disadvantaged **Class 2** enterprise as defined in the City of Fort Lauderdale Ordinance Section 2-185 disadvantaged business enterprise that has established and agrees to maintain a permanent place of business within the limits of the City with full-time employee(s) and provides supporting documentation of its City of Fort Lauderdale business tax and disadvantaged certification as established in the City’s Procurement Manual.
- (3) (Business Name) is a disadvantaged **Class 3** enterprise as defined in the City of Fort Lauderdale Ordinance Section 2-185 disadvantaged business enterprise that has established and agrees to maintain a permanent place of business located in a non-residential zone, staffed with full-time employees within the limits of the Tri-County area and provides supporting documentation of its City of Fort Lauderdale business tax and disadvantaged certification as established in the City’s Procurement Manual.
- (4) **Anthony Brunson PA and C Borders-Byrd CPA LLC**
(Business Name) is a disadvantaged **Class 4** enterprise as defined in the City of Fort Lauderdale Ordinance Section 2-185 disadvantaged business enterprise that does not qualify as a Class 1, Class 2, or Class 3 business, but is located in the State of Florida and provides supporting documentation of its disadvantaged certification as established in the City’s Procurement Manual.
- (5) (Business Name) requests a **Conditional Class 1** classification as defined in the City of Fort Lauderdale Ordinance No. C-17-26, Sec.2-186. Written certification of intent to meet the requirements shall be provided to the City within three (3) months of entering into a contract with the City.
- (6) (Business Name) requests a **Conditional Class 2** classification as defined in the City of Fort Lauderdale Ordinance No. C-17-26, Sec.2-186. Written certification of intent to meet the requirements shall be provided to the City within three (3) months of entering into a contract with the City.

BIDDER'S COMPANY: **RSM US LLP**

AUTHORIZED PERSON:	COMPANY	Brett Friedman	Bret Friedman	3/9/22
		PRINT NAME	SIGNATURE	DATE

Forms Non-Iso – revised 7/2/2021

LOCAL BUSINESS PREFERENCE CERTIFICATION STATEMENT

Section 2-186, Code of Ordinances of the City of Fort Lauderdale, (Ordinance No. C-17-26), provides for a local business preference.

In order to be considered for a local business preference, a bidder must include the Local Business Preference Certification Statement of this bid/proposal, as applicable to the local business preference class claimed **at the time of bid submittal**.

Upon formal request of the City, based on the application of a Local Business Preference, the Bidder shall, within ten (10) calendar days, submit the following documentation for the Local Business Preference Class claimed:

- a) Copy of City of Fort Lauderdale current year business tax receipt, **or** Broward County current year business tax receipt, **and**
- b) List of the names of all employees of the bidder and evidence of employees' residences within the geographic bounds of the City of Fort Lauderdale or Broward County, as the case may be, such as current Florida driver license, residential utility bill (water, electric, telephone, cable television), or other type of similar documentation acceptable to the City.

Failure to comply at time of bid submittal shall result in the bidder being found ineligible for the local business preference.

THE COMPLETE LOCAL BUSINESS PREFERENCE ORDINANCE MAY BE FOUND ON THE CITY'S WEB SITE AT THE FOLLOWING LINK:

https://library.municode.com/fl/fort_lauderdale/codes/code_of_ordinances?nodeId=COOR_CH2AD_ARTVFI_DIV2PR_S2-186LOBUPR&showChanges=true

Definitions: The term "Business" shall mean a person, firm, corporation or other business entity which is duly licensed and authorized to engage in a particular work in the State of Florida. Business shall be broken down into four (4) types of classes:

1. Class A Business – shall mean any business that has established and agrees to maintain a permanent place of business located in a non-residential zone and staffed with full-time employees within the limits of the City, **and** shall maintain a staffing level for the proposed work of at least fifty percent (50%) who are residents of the City of Fort Lauderdale.
2. Class B Business - shall mean any business that has established and agrees to maintain a permanent place of business located in a non-residential zone, staffed with full-time employees within the limits of the City, **or** shall maintain a staffing level for the proposed work of at least fifty percent (50%) who are residents of the City of Fort Lauderdale.
3. Class C Business - shall mean any business that has established and agrees to maintain a permanent place of business located in a non-residential zone, staffed with full-time employees within the limits of Broward County.
4. Class D Business – shall mean any Business that does not qualify as either a Class A, Class B, or Class C business.

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 its 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 bid/proposal. Violation of the foregoing provision may result in contract termination.

(1) (Business Name) is a **Class A** Business as defined in City of Fort Lauderdale Ordinance No. C-17-26, Sec. 2-186. 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 ten (10) calendar days of a formal request by the City.

(2) **RS US LLP**
(Business Name) is a **Class B** Business as defined in the City of Fort Lauderdale Ordinance No. C-17-26, Sec. 2-186. A copy of the Business Tax Receipt **or** a complete list of full-time employees and evidence of their addresses shall be provided within ten (10) calendar days of a formal request by the City.

(3) (Business Name) is a **Class C** Business as defined in the City of Fort Lauderdale Ordinance No. C-17-26, Sec. 2-186. A copy of the Broward County Business Tax Receipt shall be provided within ten (10) calendar days of a formal request by the City.

(4) (Business Name) is a **Class D** Business as defined in the City of Fort Lauderdale Ordinance No. C-17-26, Sec. 2-186, and does not qualify for Local Preference consideration.

(5) (Business Name) requests a **Conditional Class A** classification as defined in the City of Fort Lauderdale Ordinance No. C-17-26, Sec.2-186. Written certification of intent to meet the requirements shall be provided to the City within three (3) months of entering into a contract with the City.

(6) (Business Name) requests a **Conditional Class B** classification as defined in the City of Fort Lauderdale Ordinance No. C-17-26, Sec.2-186. Written certification of intent to meet the requirements shall be provided to the City within three (3) months of entering into a contract with the City.

BIDDER'S COMPANY: **RSM US LLP**

AUTHORIZED PERSON:	COMPANY	Brett Friedman	Brett Friedmaan	3/9/22
		PRINT NAME	SIGNATURE	DATE

Forms Non-ISO – Revised 7/2/2021

CONTRACT PAYMENT METHOD

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 credit card payments via MasterCard or Visa as part of this program.

This allows you as a vendor of the City of Fort Lauderdale to receive your payments fast and safely. No more waiting for checks to be printed and mailed.

In accordance with the contract, payments on this contract will be made utilizing the City's P-Card (MasterCard or Visa). Accordingly, bidders must presently have the ability to accept these credit cards or take whatever steps necessary to implement acceptance of a card before the start of the contract term, or contract award by the City.

All costs associated with the Contractor's participation in this purchasing program shall be borne by the Contractor. The City reserves the right to revise this program as necessary.

By signing below you agree with these terms.

Please indicate which credit card payment you prefer:

MasterCard

Visa

RSM US LLP
Company Name

Brett Friedman
Name (Printed)

3/9/22
Date

Brett Friedman
Signature

Partner
Title

E-VERIFY AFFIRMATION STATEMENT

RFP/Bid /Contract No: **12648-925**

Project Description: **External Audit Services**

Contractor/Proposer/Bidder acknowledges and agrees to utilize the U.S. Department of Homeland Security's E-Verify System to verify the employment eligibility of,

- (a) all persons employed by Contractor/Proposer/Bidder to perform employment duties within Florida during the term of the Contract, and,
- (b) all persons (including subcontractors/vendors) assigned by Contractor/Proposer/Bidder to perform work pursuant to the Contract.

The Contractor/Proposer/Bidder acknowledges and agrees that use of the U.S. Department of Homeland Security's E-Verify System during the term of the Contract is a condition of the Contract.

Contractor/Proposer/ Bidder Company Name: **RSM US LLP**

Authorized Company Person's Signature: **Brett Friedman**

Authorized Company Person's Title: **Partner**

Date: **3/9/22**

9/15/2020