



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

**ORIGINAL
 BID**

BEST AND FINAL OFFER

Proposer Name: Carr, Riggs & Ingram LLC

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


Proposal – Cost Information

Construction Contract Audit Services	Firm, Fixed Project Cost*
1) Las Olas Blvd Corridor Improvement Project- Garage	\$95,200
2) Las Olas Blvd Corridor Improvement Project – Open space	\$87,200
3) Aquatics Center Improvements Project	\$113,700

Total Project Cost \$296,100

Submitted by:

Yvonne M. Clayborne
 Name (printed)
May 23, 2017
 Date


 Signature
Partner
 Title

*CRI Note: As requested, we have submitted a "Best and Final Offer" to help the city better evaluate and minimize its costs. This Best and Final Offer reflects a 7% price reduction plus a value engineering reduction. On page 31 of our RFQ response, one of the key areas for value engineering for substantially reducing the City's cost related to: Site Visits and Other Construction Meetings /Events. The value engineering reduction eliminates the additional site visits and other Construction Meetings/Events (average 20 hours/month - see page 31 of RFQ). We will still perform site visits and construction meetings once a month as part of our onsite monthly pay application reviews. In performing 550+ construction contract compliance audits, it has been our experience that these weekly site visits and other construction meetings /events are regularly and adequately handled by the construction team (Owner's Project Manager, Construction Manager, Architect) in terms of the day to day, week to week construction project management and operational activities. As such, we believe that our value engineering will help minimize the City's costs while still adequately achieving the project goals and mitigating the key project risks. We would be happy to meet with you and discuss our value engineering rationale and approach in more detail. If you were to decide that additional site visits and construction meetings were necessary, we would be glad to meet with you and tailor our procedures to meet your objectives and revise our cost proposal accordingly within the range of our original proposed cost and our Best and Final Offer proposed above less the 7% price reduction included in the Best and Final offer above.

(Carr, Riggs and & Ingram)
 RFP 571-11919, Construction Contract Audit Services
 Best and Final Offer

SECTION VI - COST PROPOSAL PAGE

Proposer Name: Carr, Riggs & Ingram LLC

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

Proposal – Cost Information

Construction Contract Audit Services	Firm, Fixed Project Cost*
1) Las Olas Blvd Corridor Improvement Project- Garage	\$ 154,390.00
2) Las Olas Blvd Corridor Improvement Project – Open space	\$ 147,390.00
3) Aquatics Center Improvements Project	\$ 195,040.00

Total Project Cost \$ 496,820.00

NOTE: Pricing should be included in this RFQ, but it MUST be submitted in a separate SEALED PACKET/ENVELOPE. The Proposer shall label both packets/envelopes according to the requirements in Section IV of this RFQ. Sealed Pricing will be opened upon selection of short list of proposers. Should the pricing be included in the same packet as the proposal, and not be kept separate, the proposal may be deemed non-responsive. Do NOT include pricing on the Flash Drive Copies.

**ORIGINAL
BID**

Submitted by:

Yvonne M. Clayborne

Name (printed)

April 7, 2017

Date



Signature

Partner

Title

***CRI Note: See value engineering proposed for key areas for substantially reducing the above project costs on page 31 of the RFQ. Also, proposed cost for project 2 assumes economy of scale if CRI is awarded project 1 as well as project 2 since the same construction manager and construction contract is being utilized for projects 1 and 2.**

CRI

Helping You Shine
by Illuminating Solutions



professional services

PROPOSAL FOR
City of Fort Lauderdale
Bid 571-11919

April 10, 2017

PROPOSER

Carr, Riggs & Ingram, LLC
215 Baytree Drive
Melbourne FL 32940
(321) 255-0088



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRlcpa.com

SUBMITTED BY

Yvonne Clayborne
Relationship Partner
yclayborne@cricpa.com

Matthew Incinelli
Engagement Partner
minccinelli@cricpa.com

CAM 17-0854

Exhibit 3

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April 10, 2017

City of Fort Lauderdale
Procurement Services Division
100 N. Andrews Avenue, #619
Fort Lauderdale, FL 3301

Dear Evaluation Committee:

Thank you for the opportunity to respond to your Request for Qualifications (RFQ) to provide public sector construction contract audit services for the City Auditor's Office (CAO) for the City of Fort Lauderdale ("City").

As part of our proposal to you, you will find background information on Carr, Riggs & Ingram, LLC, Certified Public Accountants, a recap of our experience in construction contract audits and attestation services, and information regarding the personnel we anticipate working on this engagement. Additionally, we will provide specific experience with regards to performing construction contract audit services similar to those being requested by the City.

We are committed to providing the necessary resources to the City to ensure quality and timely service with consistent communication, while being sensitive to the cost of these services. Our Partners and Staff will be available to assist you whenever required. We will approach the engagement in a "partnering" manner, which means we are committed to working together with your staff to realize an effective and efficient experience.

- **CRI has extensive experience in construction contract compliance audits (agreed upon procedures/ consulting) – spanning 550+ projects and 30+ years.** Our team is engaged regularly by cities, school districts, counties, private corporations, and universities, ensuring that our work will produce relevant and appropriate results in an efficient manner. In the last five years, approximately 70% of our engagements have resulted in the return of funds to the Owner, often in multiples of the fee paid to CRI.
- CRI also provides recommendations regarding contract language and guaranteed maximum price components to assist with current and future construction contracts and guaranteed maximum proposals. **We are pleased to report these recommendations have resulted in millions of dollars in savings to our clients.**
- As result of our extensive experience in the area of public and private sector construction contract audits and attestation and our exposure to various contract styles, **we will be able to bring fresh insights regarding internal control improvements and best practices recognized from performing similar engagements that we have performed.**

If there are any items in our proposal that require further clarification, please don't hesitate to contact me. We greatly appreciate your careful consideration of this RFQ and our Firm.

Sincerely,



CARR, RIGGS & INGRAM, LLC



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FIRM BACKGROUND

Carr, Riggs & Ingram, LLC (CRI) is a regional certified public accounting and consulting firm **ranked by Public Accounting Report Today as the 20th largest firm in the nation**. CRI was organized as a limited liability corporation in 1997 in Alabama and has roots going back for over 35 years. CRI was originally formed through the merging of three different accounting firms and has continued to merge firms in order to combine resources, which has enabled us to better assist our clients. CRI has over 1,600 professionals in 50 offices throughout Florida, Alabama, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Tennessee and Texas. CRI provides a wide variety of high-quality, cost-effective accounting, assurance, tax and consulting services to individuals, businesses (both publicly and privately held), governmental entities, and non-profit organizations throughout the United States.

LOCATION

CRI has 19 office locations in Florida with over 350 employees. CRI's Florida offices work as a team on many engagements. The construction contract compliance audit services will be primarily staffed with team members from the **Melbourne / Orlando offices** since the Melbourne / Orlando team members have extensive public sector construction contract audit expertise. In fact, this team serves all of Florida for these specialty construction contract compliance audit services. Additionally, we have team members with significant construction audit experience located in our **Palm Beach office** – about an hour from your location.

KEY PERSONNEL

*Matthew Incinelli, CPA, CCA, Engagement Partner (Orlando)
Yvonne Clayborne, CPA, Relationship Partner (Melbourne)
Victor J. Incinelli, CPA, CCA, Technical Advisor Partner (Orlando)
*Rob Broline, CPA, CCA, Engagement Manager (Melbourne)
Joseph Risse, CPA, Engagement Manager (Palm Beach)
Tyler Rouse, CPA, Engagement Staff (Orlando)
Ryan Vaughan, Engagement Staff (Orlando)
Brandon C. Lee, Engagement Staff (Melbourne)

*Matthew Incinelli and Rob Broline will be the primary points of contact with Yvonne Clayborne overseeing the client relationship throughout the project. See the engagement team organizational chart and details regarding their primary roles and responsibilities and their respective resumes in the Qualifications and Experience section below.

We understand from the RFQ that the goals of the project audits include assisting you in the following areas:

- Cost Management
- Risk Identification and management
- Financial Control
- Identify and minimize overcharges of the project
- Reduce litigation risk through better project control and information

OUR APPROACH

Since 1995, CRI has performed over 550 construction contract audit and attestation engagements for private and public owners of construction projects. In the last two years alone, CRI has been engaged to perform approximately 50 projects, with a total construction value in excess of \$855,000,000. We have performed these procedures for several Owners whose annual construction program exceeded \$200 million dollars.

EXECUTIVE SUMMARY



Our services include construction contract reviews, guaranteed maximum price reviews, construction contract milestone audits, pay application reviews, and construction contract close out engagements (construction contract audits).

We have performed these services primarily for cost plus fee type contracts, including the following:

- Construction Manager at risk
- Design Build
- CM agency delivery methods

The relationship between the owner and the contractor in these types of contracts are designed to be accountable and will contain a standard audit clause in the body of the agreement. For the construction contract compliance audits, we primarily perform procedures at the Contractor's offices, examining subcontractor files, labor timesheets, labor burden charges, insurance allocations, internal charges, etc. Our approach is to begin with the Construction Manager's job costing system and work back to what was billed.

In addition, we provide comments and recommendations for improving contract language, internal controls and provide insight into industry-wide trends and benchmarks in fee, general conditions, and insurances, to name just a few.

An outline of our approach to meet the project goals include:

- A. Engagement / Project Planning
- B. Contract(s) review / cost proposal(s) review
- C. Payment application reviews
- D. Construction Contract Compliance Audits
- E. Site Visits / Other Construction Meetings

We believe we are uniquely positioned to perform the scope of services to assist all levels of City Government to help the City ensure that public funds are used according to the applicable agreements and contracts.



OVERVIEW OF FIRM'S EXPERIENCE IN PROVIDING CONSTRUCTION CONTRACT AUDIT SERVICES

Of the 1,600 professionals employed by CRI, more than 100 comprise the firm's construction auditing and accounting staff. The construction contract audit services will be staffed with team members from the Melbourne / Orlando offices since the Melbourne / Orlando team members have extensive public sector construction contract audit experience – spanning 550+ projects and 30+ years. The team includes members that have 15 to 30+ years of experience in performing these services. Due to the size of our firm and the availability of individuals throughout, the City can be assured that the quality of our staff will not be compromised over the course of the engagement.

We operate on the basic philosophy that the finest professional services are built upon a solid foundation of knowledge and understanding. Our partners and staff are involved in an ongoing educational program which exceeds Florida's stringent continuing professional education law. Also, because of the Firm's heavy concentration in the construction industry, our annual continuing education includes specific emphasis in construction auditing and attestation topics. We strive to function as an extension of each client's organization, combining an ability to focus on potential problems and existing opportunities, with the knowledge and empathy to understand internal objectives and the professional expertise to recommend and achieve specific goals.

We have used specified knowledge as the key to offering our clients timely, personal and highly professional services. Having extensive expertise with the specific construction contract auditing services, we feel that we have the specialized knowledge, training, and understanding that are required to serve your needs. Additionally, because of our emphasis on a building a team approach relative to the verification process, we have had only one project of the over 550 projects we have "audited" go to mediation and none to litigation. We will diligently seek to work with both you and the contractor to obtain the right financial result, without compromising in any way the integrity of our procedures.

COMPANY PROFILE

Established in 1997, Carr, Riggs & Ingram, LLC (CRI) is a regional certified public accounting and consulting firm with roots going back to 1972. CRI has over 1,600 professionals in 50 offices throughout Florida, Alabama, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Tennessee and Texas. CRI provides a wide variety of high-quality, cost-effective accounting, assurance, tax and consulting services to individuals, businesses (both publicly and privately held), governmental entities, and non-profit organizations throughout the United States. We are proud members of the following organizations:

- The American Institute of Certified Public Accountants (AICPA)
- The Governmental Audit Quality Center of the AICPA
- AICPA Private Companies Practice Section
- Employee Benefit Plan Audit Quality Center of the AICPA
- The Center for Audit Quality of the AICPA
- The Public Company Accounting Oversight Board
- Florida Government Finance Officers Association (FGFOA) - CRI partners are regular presenters at FGFOA events, locally and statewide.
- Space Coast Government Finance Officer's Oversight Board
- Florida Government Finance Officers Association (FGFOA)

QUALIFICATIONS AND EXPERIENCE



Members of the above voluntary organizations are select CPA firms recognized in the profession to be of the highest caliber. As a result, we are subject to stricter quality control standards than firms that choose not to take this voluntary step to improve the quality of their practices.

CRI has 19 office locations in Florida with over 350 employees. CRI's Florida offices work as a team on many engagements.

CRI meets all specific requirements, rules and regulations imposed by state and federal law. CRI has not been the subject of any disciplinary actions, nor are we aware of any actions pending, involving any regulatory bodies or professional organizations. The Firm's governmental audit work is subject to normal, recurring peer and state regulatory reviews. No adverse findings have resulted from those reviews.

LITIGATION

CRI is not the subject of any significant current litigation or pending litigation, as it relates to the accounting and auditing services CRI provides in the regular course of business.

CONSERVATION

CRI is committed to conservation and sustainability. As a public accounting firm, the primary opportunity for conservation relates to our engagement files. Our firm made the decision to go "paperless" several years ago. CRI is committed to an electronic filing retention system for our records. Additionally, we shred all hard copy paper files that are not required to be retained in hard copy form. These shredded documents are picked up for recycling twice each month throughout the year.

All of our offices have also made a commitment to recycling and we encourage our employees to recycle any appropriate items in our bins located at each office.

One extra step that our firm has taken to reduce our carbon footprint is implementing the V-Star, Virtual Audit process. By working with our clients virtually when possible through our patent pending process, we cut back considerably on the travel that is required by plane and by car, substantially reducing our fuel usage. It is clear that we take our role in conservation seriously.

BUSINESS AND PROFESSIONAL LICENSES

See Required Forms Section.

COMPANY CONTACT INFORMATION

Yvonne Clayborne, Relationship Partner

Address: 215 Baytree, Melbourne, FL 32940

Phone: 321.255.0088

Fax: 321.701.6101

Email: yclayborne@cricpa.com

Company website: www.cricpa.com

QUALIFICATIONS AND EXPERIENCE



FIRM SIZE, STRUCTURE AND EXPERIENCE HIGHLIGHTS

Text CRI to 66866 to receive CRI News and Alerts.

100,000

Clients in all 50 states

plus Canada, Mexico, Puerto Rico, and overseas military installations

25+

Markets

3

Divisions of CRI

AUDITWERX
SOC reporting & IT assurance

CRI CAPITAL ADVISORS
investment banking

LEVEL FOUR
wealth management

8

Professional Organization Memberships

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

1997

Year Founded

1,600+

Professionals

20

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

400+

Partner Designations

31 are different

CPA	Cr.FA	CIE
AEP	CFE	CMPE
ABV	(fraud) CFF	CMA
AES	CGAP	CTGA
CCA	CGFM	CVA
CCIFP	CGMA	CGMA
CEPA	CRISC	CAM
CFE	CGEIT	FAHM
(financial)	CISA	MCP
CFP	CISSP	MCSE
CFSA	CITP	PFS

9

Office Locations in States

250+

Partners

250+

Partners

6,200+

Partner Years of Experience

PrimeGlobal

MORE ABOUT PRIMEGLOBAL

300 firms in 85 countries with more than 850 offices, 20,000 people

Professional Association

Top 25 CPA Firm in the U.S.

CPAs and Advisors

CRIcpa.com



GOVERNMENT INDUSTRY EXPERTISE HIGHLIGHTS



RANGE OF SERVICES

CRI is a full-service CPA firm that offers a wide variety of services in order to fulfill its clients' needs. We offer a broad array of services, including:

- Auditing
- Accounting
- Tax preparation and tax planning for individuals and corporate
- Forensic accounting
- IT consulting
- SOC 1, SOC 2, and SOC 3 reporting
- General business consulting
- Litigation support
- Business valuations

QUALIFICATIONS AND EXPERIENCE



FLORIDA GOVERNMENTAL EXPERIENCE

Governmental clients in the State of Florida served by CRI							
Services Provided	Total Number of Funds	Total Revenue	Annual Audit	A-133 Audit	CAFR Award	IT Advisory	Various Consulting Services
County Government Clients							
Alachua County, Florida	95	\$260M	✓	✓	✓		
Baker County, Florida	37	\$29M	✓	✓			
Bay County, Florida	31	199M	✓	✓	✓		
Brevard County, Florida*	38	\$505M					✓
Calhoun County, Florida	33	\$25M	✓	✓			
Clay County, Florida	64	\$130M	✓	✓	✓		
Dixie County, Florida	30	\$18M	✓	✓			
Duval County / City of Jacksonville, Florida	N/A	\$1.6B	✓	✓	✓		
Escambia County, Florida	N/A	N/A					✓
Flagler County, Florida		\$97M	✓	✓	✓		
Gilchrist County, Florida	31	\$16M	✓	✓			
Holmes County, Florida	18	\$16M	✓	✓		✓	✓
Jackson County, Florida	60	\$40M	✓	✓			
Jefferson County, Florida	12	\$25M	✓	✓			
Levy County, Florida	39	\$41M	✓	✓			
Putnam County, Florida	52	\$87M	✓	✓	✓		
St. Johns County, Florida	99	\$293M	✓	✓	✓		
Sumter County, Florida	44	\$102M	✓	✓			
Walton County, Florida	41	\$110M	✓	✓	✓	✓	✓
Washington County, Florida	92	\$27M	✓	✓			
Municipal Government Clients							
City of Callaway, Florida	6	\$13M	✓	✓	✓		
City of Chiefland, Florida	4	\$4M	✓	✓			
City of Cocoa, Florida*	19	\$89M	✓	✓			
City of Cross City, Florida	2	\$2M	✓	✓			
City of Daytona Beach, Florida*	67	\$93M	✓	✓	✓		
City of Daytona Beach Shores, Florida*	6	\$17M	✓				
City of Destin, Florida	6	\$13M	✓	✓	✓		
City of Edgewater	9	\$24M				✓	
City of Fellsmere, Florida*	18	\$5M	✓	✓			
City of Gainesville, Florida	86	\$130M	✓	✓	✓		
City of Green Cove Springs, Florida	6	\$130M	✓	✓	✓		
City of Gulfport, Florida	14	\$17M	✓		✓		
City of Howey-in-the-Hills, Florida	9	\$2M	✓	✓			
City of Inglis, Florida	3	\$2M	✓	✓			
City of Melbourne, Florida*	24	\$159M	✓	✓	✓		
City of New Port Richey, Florida	10	\$40	✓	✓	✓		
City of New Smyrna Beach, Florida*	25	\$80M	✓	✓	✓		
City of Okeechobee, Florida*	6	\$6M	✓				
City of Palatka, Florida	10	\$18M	✓	✓	✓		
City of Palm Bay, Florida*	53	\$48	✓	✓	✓		
City of Port Orange, Florida	19	\$77					✓
City of Rockledge, Florida*	12	\$16M	✓				
City of Satellite Beach, Florida*	9	\$11M	✓	✓			
City of St. Augustine Beach, Florida	4	\$13M	✓	✓			
City of Tallahassee, Florida	39	\$687M	✓	✓	✓		
City of Treasure Island, Florida	9	\$15M	✓		✓		✓

QUALIFICATIONS AND EXPERIENCE



Governmental clients in the State of Florida served by CRI							
Services Provided	Total Number of Funds	Total Revenue	Annual Audit	A-133 Audit	CAFR Award	IT Advisory	Various Consulting Services
City of Webster, Florida	4	\$1M	✓	✓			
City of West Melbourne, Florida*	7	\$20M	✓		✓		
City of Wildwood, Florida	5	\$10M	✓	✓			
City of Yankeetown, Florida	2	\$750K	✓	✓			
Town of Callahan, Florida	2	\$1M	✓	✓			
Town of Indialantic, Florida*	6	\$3M	✓				
Town of Indian River Shores, Florida*	9	\$7M	✓	✓			
Town of Hastings, Florida	2	\$1M	✓	✓			
Town of Longboat Key, Florida	32	\$24M	✓	✓	✓		
Town of Welaka, Florida	2	\$2M	✓	✓			
School District Clients							
Calhoun County School Board, Florida	6	\$663K	✓	✓			
Monroe County Public Schools, Florida (Internal Accounts)	1	\$3M	✓				
Orange County Public Schools, Florida (Internal Accounts)	1	\$43M	✓				
Okaloosa County District School Board, Florida	20	\$269M	✓	✓			
St. Johns County Public Schools, Florida (Internal Accounts)	20	\$11M	✓				
Pinellas County School District School Board, Florida	20	\$225M	✓	✓			
Santa Rosa County District School Board, Florida	N/A	N/A					✓
Seminole County School Board (Internal Accounts)		\$12M	✓				
Walton County School Board, Florida	9	\$2M					✓
Volusia County School District, Florida (Internal Accounts)	1	\$6M	✓				
Other Government Clients							
Canaveral Port Authority*	1	\$69M	✓	✓	✓		
Citizens Property Insurance Corporation	1	\$2B	✓				
Florida State Fair Authority	1	\$17M	✓				
Florida State University School, Inc.	4	\$14M	✓				
Melbourne-Tillman Water Control District*	1	\$2M	✓				
Mid Bay Bridge Authority	1	\$18M	✓				
Miami-Dade Airport Department	N/A	N/A	✓				
Sebastian Inlet District Council*	1	\$2M	✓				
Space Florida*	1	\$26M	✓	✓			
St. Augustine – St. Johns County Airport Authority	1	\$3M	✓	✓			
St. Johns County Housing Finance Authority	1	\$2M	✓				
St. Johns County Industrial Development Authority	1	\$100K	✓				

* Indicates governmental clients currently served by the Melbourne office of CRI.

QUALIFICATIONS AND EXPERIENCE



CONSTRUCTION CONTRACT AUDIT CLIENTS SERVED BY CRI

The table below illustrates the historical and extensive experience of CRI in performing construction contract compliance audit procedures for construction project owners.

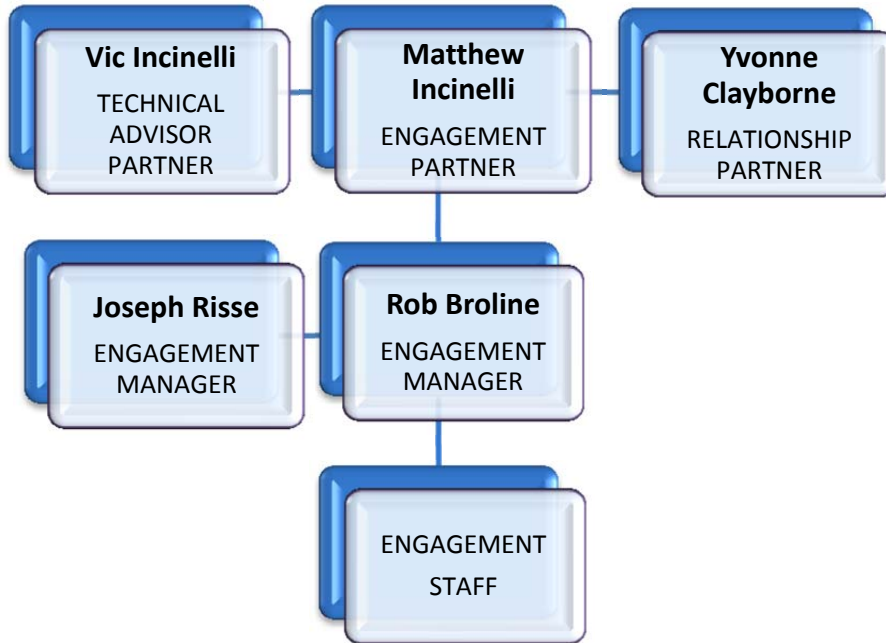
Construction Project Owner	Number of Construction Contract Audit Engagements	Beginning Year of Engagement
Orange County Public Schools (FL)	250	1995
Brevard Public Schools (FL)	37	2005
Wake County Public Schools (NC)	29	2008
Osceola County Public Schools (FL)	29	2005
Pinellas County Schools (FL)	30	2007
Lee County Public Schools (FL)	31	2005
Volusia County Schools (FL)	13	2006
Pasco County Public Schools (FL)	12	2006
Polk County Public Schools (FL)	13	2005
Indian River County Schools (FL)	7	2009
Martin County Schools (FL)	4	2006
University of North Florida (FL)	4	2007
Monroe County Public Schools (FL)	2	2006
Williamson County Public Schools (TN)	2	2009
Marion County Public Schools (FL)	4	2009
Leon Medical Center	2	2009
Citrus Memorial Health Systems	2	2009
Canaveral Port Authority	2	2012
Harris Corporation	1	2014
Emory University	2	2014
Valencia College	5	2012
Florida A&M University	1	2014
Florida International University (FL)	1	2010
Hardee County Public Schools (FL)	1	2007
Hertz Corporation	1	2016
Melbourne Airport	1	2016
Eastern Florida State College	2	2016

It should be noted that in many cases, the value of the construction programs for the owners listed above was well in excess of \$200,000,000.



ENGAGEMENT TEAM QUALIFICATIONS

Our Engagement team will be made up of the following:



Key personnel assigned to your engagement would be as follows:

- *Matthew Incinelli, CPA, CCA, Engagement Partner (Orlando)
- Yvonne Clayborne, CPA, Relationship Partner (Melbourne)
- Victor J. Incinelli, CPA, CCA, Technical Advisor Partner (Orlando)
- *Rob Broline, CPA, CCA, Engagement Manager (Melbourne)
- Joseph Risse, CPA, Engagement Manager (Palm Beach)
- Tyler Rouse, CPA, Engagement Staff (Orlando)
- Ryan Vaughan, Engagement Staff (Orlando)
- Brandon C. Lee, Engagement Staff (Melbourne)

*Matthew Incinelli and Rob Broline will be the primary points of contact along with Yvonne Clayborne as the Relationship Partner.

QUALIFICATIONS AND EXPERIENCE



Engagement Partner – Matt Incinelli

The Engagement Partner is the client's primary contact with the Firm. He has ultimate responsibility for the engagement in its entirety, including all audit and consulting services provided by the Firm. The Engagement Partner provides you with a convenient "hands on" resource in dealing with each situation that arises during the engagement. When specialized knowledge is needed, the other partners in the Firm will be available to provide the necessary information through consultation with the Engagement Partner.

Matthew has worked in all roles (staff to Partner) on construction audits over his 14+ years with the Firm, and has worked with all governmental entities listed on the table on page 12 from 2003 through the present.

Relationship Partner – Yvonne Clayborne

The Relationship Partner serves an essential role in our quality control procedures. She performs the final review, closely coordinating with the Engagement Partner the completion and release of the report. She has experience with construction contract audit engagements. She has worked on construction consulting engagements for Canaveral Port Authority, Brevard County School Board and Lake County Schools.

Technical Review Partner – Victor Incinelli

The technical advisory partner will function in an advisory capacity and will work with the engagement partner as needed to assist with any complex matters that arise in the course of the engagements that require specialized knowledge. He has participated as partner in all governmental and non-governmental entities listed in the table on page 12 for the date ranges noted.

Engagement Manager – Rob Broline

The Engagement Manager is a liaison between the Engagement Partner and the Engagement Senior Associates and Staff Associates, providing supervision and direction toward the completion of field work. Additionally, the Engagement Manager will be involved in the review of the workpapers. Rob joined the Firm in early 2016. He fulfilled the role of Engagement Lead on construction contract audit and consulting engagements with his previous employer from 2009-2015. He worked on projects for the University of Central Florida (2011-2014), Broward College (2011-2013), Broward County School District (2013-2015) and Palm Beach State College (2010) along with various other governmental and private owners and real estate developers. Rob was the Engagement Lead for the Eastern Florida State College engagement.

Engagement Manager – Joseph Risse

Joseph has extensive experience in the construction industry. He will assist Rob in his engagement manager responsibilities as needed. In particular, he will be available to attend various construction meetings and site visits.

Engagement Staff

The Engagement Staff work under the supervision of the Engagement Manager and are primarily responsible for the performance of field work procedures, as directed by the Engagement Manager. Typically, a Staff Associate will perform reviews of payments to subcontractors, review of selected subcontractor documents, and reconciliations of owner direct purchases to deductive change orders between the City and the subcontractors.

The representative clients served by each proposed engagement team member and their specific project qualifications and experience are included in the details of the CRI project team resumes below.



Matthew Incinelli, CPA, CCA Engagement Partner

(407) 644-7455 phone
(407) 628-5277 fax

mincinelli@cricpa.com

Representative Clients

- Eastern Florida State College
- Emory University
- Florida International University
- University of North Florida
- Valencia College
- Florida A&M University
- Harris Corporation
- Orange County Public Schools
- Brevard County Public Schools
- Florida Virtual Schools
- Indian River County Public Schools
- Lee County Public Schools
- Marion County Public Schools
- Osceola County Public Schools
- Pasco County Public Schools
- Pinellas County Public Schools
- Polk County Public Schools
- Wake County Public Schools

Experience

Matthew has been with CRI since 2002, and has extensive experience with governmental entities, construction agreed-upon procedures engagements, and performing audits of school districts' internal accounts. He also works in the areas of construction, real estate and securities brokers/dealers. He has completed in excess of 160 Construction Manager at Risk engagements. He has extensive experience in contract review, questioned cost resolution, and management of audit projects from start to finish.

Education, Licenses & Certifications

- BS, Business Administration, University of North Florida
- Certified Public Accountant
- Certified Construction Auditor (CCA)

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- National Association of Construction Auditors (NACA)

Civic and Cultural Affiliations

- Baseball Coach, Winter Park Babe Ruth
- Life Group Leader for college age students, Aloma Church



Yvonne Clayborne, CPA, CAM Engagement Partner

(321) 426-3014 phone

yclayborne@cricpa.com

Experience

Representative Clients

- City of Jacksonville, Florida
- City of Cocoa, Florida
- City of Daytona Beach, Florida
- City of Daytona Beach Shores, Florida
- City of Melbourne, Florida
- City of New Smyrna Beach, Florida
- City of Palm Bay, Florida
- City of Titusville, Florida
- City of West Melbourne, Florida
- Jacksonville Transportation Authority
- City of Cape Canaveral, Florida
- Canaveral Port Authority
- Jacksonville Port Authority
- Martin County, Florida
- Palm Beach County, Florida

Internal Audit Engagements

- Brevard County, Florida

Consulting Engagements

- City of Port Orange forensic consulting

Yvonne has more than 21 years of public accounting experience, and 4 years of private industry experience. Her industry experience couples external audit experience with internal auditing experience, bringing deep expertise to deliver creative business, financial, and human capital solutions to help meet the challenges of today's environment. Yvonne's experience includes the planning and supervision of financial audits as well as internal audits and consulting projects for public sector and commercial clients.

Her external audit experience has been predominately focused in audits in accordance with Government Auditing Standards, OMB Circular A-133 (Federal Single Audit Act), the Florida Single Audit Act and the Rules of the Florida Auditor General. Yvonne has provided technical guidance on the specialized accounting and auditing issues related to the public sector, including the implementation of new accounting standards.

Yvonne is a frequent facilitator for training for the FICPA and the FGFOA on matters specific to audits of governmental entities. In addition to her professional activities, Yvonne remains engaged with the Brevard County community as the Chair of the Board of the Brevard Symphony Orchestra.

Education, Licenses & Certifications

- BS, Accounting, Florida State University
- Certified Public Accountant - registered and licensed in Florida

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- FICPA State and Local Government Section, Steering Committee and Annual Conference Planning Committee
- Florida Government Finance Officers Association (FGFOA)
- Space Coast Chapter of the FGFOA

QUALIFICATIONS AND EXPERIENCE



Victor J. Incinelli, CPA, CCA Engagement Partner

(407) 644-7455 phone
(407) 493-1163 mobile

vincinelli@cricpa.com

Representative Clients

- Emory University
- Florida International University
- University of North Florida
- Florida A&M University
- Valencia College
- Harris Corporation
- Orange County Public Schools
- Brevard County Public Schools
- Florida Virtual Schools
- Indian River County Public Schools
- Lee County Public Schools
- Marion County Public Schools
- Osceola County Public Schools
- Pasco County Public Schools
- Pinellas County Public Schools
 - Polk County Public Schools
 - Wake County Public Schools

Experience

Vic joined CRI's Orlando office in 1979 and has experience providing accounting, auditing, and assurance services to primarily corporate and governmental entities. Vic works with clients in the construction, real estate, securities, and professional service industries. In particular, Vic has been involved in construction auditing for his entire career, having completed in excess of 550 Construction Manager at Risk engagements. He also has experience in financial statement audits, claims consulting, and contract auditing. Vic is a member of the firm's quality control committee.

Education, Licenses & Certifications

- BS, Accounting, University of Illinois (High Honors, Evans Scholar)
- Certified Public Accountant, State of Florida, State of New York
- Certified Construction Auditor (CCA)

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Associated Builders and Contractors
- Associated General Contractors of America
- Florida Institute of Certified Public Accountants (FICPA)
- National Association of Construction Auditors (NACA)

Civic and Cultural Affiliations

- Advisory Board, Winter Park Diamond Dawgs Summer Collegiate League Team
- Board of Directors, Morningstar Charities
- Precept upon Precept Bible Study Leader
- Aloma Church, Winter Park, Florida
- Manager and Director, Winter Park Diamond Dawgs Youth Baseball Organization



Rob Broline, CPA, CCA
Engagement Manager

(321) 426-3026 phone

rbroline@cricpa.com

Representative Clients Served

- Brevard County Government
- Brevard County School District
- Broward College
- Broward County School District
- California Energy Commission
- Capital One
- City of Orlando
- Eastern Florida State College
- Florida Department of Economic Development
- Florida Department of Transportation
- Health First
- Lake County School District
- Monroe County School District
- Osceola County School District
- Palm Beach State College
- Prince William County, VA
- University of Central Florida
- Northern Virginia Community College
- Private FL Country Clubs

Experience

Rob has over seventeen years of proven skills and experience in project management, financial risks and controls, internal auditing, contract compliance services, and construction risk management. Rob most recently worked for a large national accounting firm in Melbourne, Florida and was the southeast region lead for Construction Risk Advisory Services. Primary industries served include: Construction, Public Sector, Healthcare, Manufacturing, Hospitality, Commercial and Retail. Rob specializes in construction risk management:

- Assess whether contractors/vendors are in compliance per the contract terms and conditions (over 200 contracts)
- Revised, redlined numerous construction contracts for the three (3) major contract delivery types – Cost reimbursable, Design/Build, Firm fixed price
- Assess processes and internal control structures are in place and recommend improvements
- Benchmark financial processes and controls with industry standards and best practices

Education, Licenses & Certifications

- BA, Accounting, Cedarville University
- Certified Public Accountant in Florida and Virginia
- Certified Construction Auditor

Professional Affiliations³⁶

- American Institute of Certified Public Accountants
- Institute of Internal Auditors
- Florida Institute of Certified Public Accountants
- Virginia Society of Certified Public Accountants
- Speaker Florida Educational Facilities Planners Association
- Speaker Florida Government Finance Officers Association Conference
- Speaker Government Finance Officers Association National Conference
- Speaker Virginia Government Finance Officers Association Conference



Joe Risse, CPA
Audit Manager

(561) 427-0300 phone

jrisse@cricpa.com

Representative Clients Served*

- Various General contractors including,
- GC specializing in building auto dealerships

Various Subcontractors

- Electrical
- Electrical Supplier
- Homebuilders
- Masonry
- Underground pipe – sewer & water
- Window installer
- Concrete walls & metal railings
- Landscapers
- Fire protection
- Roofing
- Blasting & demolition
- Painting

Experience

Joe has over eighteen years of auditing and accounting experience in a variety of industries including construction, manufacturing, distribution, private clubs, and not-for-profit entities. Joe has proven skills and experience managing clients with sophisticated accounting systems to those with simple systems while maintaining his professionalism.

Joe grew up in Minnesota where he was an avid hockey player and fan of all levels of the sport. He also worked for a large national accounting firm in Minnesota prior to moving to Florida in 2010. He now enjoys the Florida weather, spending time with family, the beaches, and competing in Judo.

Education, Licenses & Certifications

- BS, Accounting, St. Cloud State University
- Certified Public Accountant in Florida

Professional Affiliations

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

*We do not disclose non-governmental clients without permission due to confidentiality rules.

QUALIFICATIONS AND EXPERIENCE



Tyler Rouse
Audit Associate

trouse@cricpa.com

Representative Clients

- Pinellas County Public Schools
- Pasco County Public Schools
- Polk County Public Schools
- Academie Da Vinci, Charter School for the Arts
- Carlton Manor, Inc.
- City of Largo
- City of Gulfport
- Clearwater Marine Aquarium
- Sun Print Management
- Operation PAR, Inc.
- Personal Enrichment of Mental Health Services
- The Arc, Tampa Bay

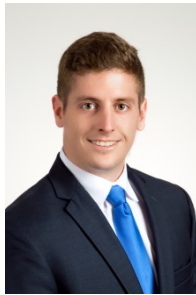
Experience

Tyler has three years auditing and accounting experience and has accumulated the knowledge necessary for serving governmental and not-for-profit entities, as well as for-profit entities and specialty contract reviews.

In all of Tyler’s engagements he is responsible as the lead in-charge accountant and managing the staff level professionals. Tyler has assisted in the preparation of financial statements for his clients and has conducted compliance audits (A-133/Single audits) for both governmental and non-profit entities.

Education, Licenses & Certifications

- BS, Accounting, University of Tennessee - Knoxville
- Actively sitting for CPA Exam



Ryan Vaughan
Audit Associate

(407) 644-7455 phone

rvaughan@cricpa.com

Representative Clients

- Orange County Public Schools
- Osceola County Public Schools
- Pasco County Public Schools
- Pinellas County Public Schools
- Polk County Public Schools
- Wake County Public Schools
- Orange County Public Schools Internal Activity Accounts
- Seminole County Public Schools Internal Activity Accounts
- Polk County Public Schools Internal Activity Accounts
- Volusia County Schools Internal Activity Accounts
- Valencia College
- Emory University

Experience

Ryan is a staff associate with CRI and has two years of experience auditing internal activities accounts for various Florida School Districts, including Volusia County Schools, Orange County Schools, Seminole County Schools, and Polk County Schools. Ryan has also worked on several construction contract cost agreed-upon procedures engagements for Florida School Districts. Ryan is a good critical thinker and is meticulous in his work detail. His personable approach to internal activities accounts audits is appreciated by both the school districts and the school principals and bookkeepers.

Ryan is in the process of taking the CPA exam. Ryan is a member of a men's hockey league and a past member of the University of Central Florida hockey team.

Education, Licenses & Certifications

- BS, Accounting, University of Central Florida
- Actively sitting for CPA Exam

Professional Affiliations

- Florida Institute of Certified Public Accountants (FICPA)
- Student Accounting Society, University of Central Florida



Brandon Lee
Audit Associate

321-426-3057

bcllee@cricpa.com

Representative Clients

- Brighten Academy
- City of Alpharetta, GA
- City of Brookhaven, GA
- City of Cartersville Board of Education
- City of Grantville, GA
- City of Lawrenceville, GA
- City of Marietta Board of Education
- City of Powder Springs, GA
- City of Rome, GA
- Evermore Community Improvement District
- Forsyth County Board of Education
- Georgia Environmental Finance Authority
- Lumpkin County, GA
- Town of Braselton, GA
- Unified Government of Athens-Clarke County, GA
- Walton County, GA

Experience

Brandon has over 3 years of public accounting experience. Prior to joining Carr, Riggs & Ingram in 2017, Brandon was a staff accountant for a regional firm in the Southeast, providing external auditing services to governmental entities. His duties included: client interviews, assessing internal controls for various processes, performing audit procedures, compiling audit results and the preparation of financial statements. He also served in an in-charge role on audit teams of 3 to 4 staff accountants on multiple audit engagements.

Education, Licenses & Certifications

- BS, Accounting and Finance, Florida State University

Professional Affiliations

- Georgia Society of CPAs



DELIVERING QUALITY TO YOU

TECHNICAL TRAINING CRI'S CPE WEEK

You expect your service team to be up-to-date regarding hot topics in the following service areas:

- Accounting
- Attestation & Auditing
- Business Consulting
- Tax

Our firm professionals gather annually for "CPE Week," a continuing professional education series designed to provide needed technical updates to keep our teams informed of the latest from the various and relevant standard setters. Additionally, it provides a forum for our professionals to share best practices – ensuring that you receive the benefit of expertise from our firm's professionals.

LEADERSHIP TRAINING CRI'S LEADERSHIP ACADEMY

In today's world of constant communication, business skills are as important as technical expertise. Building the next generation of leaders is key to our success and essential for excellent client service. Therefore, we make a unique investment in our professionals through the CRI Leadership Academy, which is designed to provide training on the "soft skills" of business leadership including, but not limited to, teamwork, time and project management, business writing, communication, presentation, and our core values of client service, respect, and integrity.

OUR PEOPLE

The quality of a professional services firm is determined by its people and the firm's investment in them. To ensure the highest possible level of quality for every client, we employ carefully designed protocols for recruiting, developing, promoting, and supervising our staff. Our comprehensive, formalized training programs focus on five areas of development training: technical, leadership, ongoing, role/responsibility, and specialty.

ONGOING TRAINING

By virtue of the profession, accounting is an apprenticeship model. CRI's senior level management embraces this approach by leading and utilizing engagements teams that provide the proper mix of industry, service, and overall experience. This model ensures that all supervising, mentoring, and coaching are tailored to each individual's requirements and needed timetable.

SPECIALTY TRAINING

Just as every business is different, so are the accounting best practices for each industry and specialty service. Because of these differences, we deliver progressive training courses that address the current accounting issues affecting our clients served by our industry and specialty service teams, such as:

- Business Valuations
- International Accounting & Tax
- IT Audit & Assurance
- Employee Benefit Plan (EBP) Audits
- Forensic Accounting
- Service Organization Controls (SOC)
- SEC/PCAOB
- Financial Institutions & Insurance
- Construction
- Governmental & Not-for-Profits
- Healthcare

ROLE/RESPONSIBILITY TRAINING

In addition to basic technical and leadership skills, we know that our team requires specialized training for their individual responsibilities. So CRI has developed role-based training scenarios that include service-specific training and tools presented in a case study format. Our goal is to prepare all team members for their new level of responsibilities.

APPROACH TO SCOPE OF WORK



Our Understanding of the City's Project Objectives and Goals

We are committed to aligning our construction contract audit approach with the project goals, overall scope of services and the specific scope of services detailed in the Scope of Services section of the RFQ as summarized below.

We understand that the project audit goals include:

- Cost management
- Risk identification and management
- Financial control
- Identify and minimize overcharges of the project
- Reduce litigation risk through better project control and information

Our approach will address the overall scope of services for the contract compliance audits:

- Test and monitor controls per the base contract and applicable amendments
- Review payment applications
- Test for contract compliance
- Test and evaluate change orders
- Identify potential overcharges and recommend action to the owner
- Recommend control improvements during the audit process
- Site visits

CRI's Overall Construction Contract Audit Approach and Methodology

CRI will deliver construction contract audit services, including:

- A. Engagement / Project Planning**
- B. Contract(s) review / cost proposal(s) review**
- C. Payment application reviews**
- D. Construction Contract Compliance Audits**
- E. Site Visits / Other Construction Meetings**

A. Engagement Project / Planning

CRI will hold an entrance conference with the CAO and/or the Beach Community Redevelopment Agency (CRA) Project Manager and other appropriate City personnel to establish overall project administration logistics and to gain a high level understanding of the three projects. These discussions will include, but not be limited to, the following:

- Identify the primary client contact(s)
- Establish a communication plan – including status reporting form and frequency
- Agree on reporting format and timing for the various deliverables
- Obtain an understanding of the roles and responsibilities of CAO personnel and the CRA's Project Manager and other appropriate City personnel related to the three projects

APPROACH TO SCOPE OF WORK



CRI will conduct interviews with CRA management and other appropriate City personnel to obtain an understanding of the project management organization structure and function, including any concerns.

- Obtain an understanding of project management policies, procedures and controls in providing project management oversight for the three projects for the following key project activities:
 - Procurement
 - Payment Applications
 - Change Orders
 - Schedule
 - Budget
 - Closeout
- Develop document request list, including applicable written project administration policies and procedures, project and budget documents
- Develop / refine specific scope and schedule for the extent and timing of our procedures to be performed for each project (adjusted as needed)

Additionally, for each of the three projects, CRI will hold an onsite facilitated session prior to or at the beginning of construction with the City Project Manager, other appropriate City personnel and appropriate CM and Architect representatives to review contract requirements to establish proper reporting / submission protocols, controls, etc., to include, but not be limited to the following:

- Procurement
- Payment Applications
- Change Orders
- Schedule
- Budget

Additionally, for each project, CRI will develop a checklist for administration of procedures for the above processes and controls for each respective project. Our assessment and compliance testing of the project management policies, procedures and controls will be incorporated into our activities noted below.

B. Construction Contract(s) review / cost proposal (GMP) reviews

The RFQ indicates that the scope of services includes all phases of the three projects from inception to closeout. As such, we regularly perform the following services to facilitate cost avoidance and cost savings early in the project cycle:

1. Contract Development – Pre-contract / Preconstruction
 - a. Assist management in the development of the contract to facilitate contractor compliance with the key business and economic terms
 - b. Provide contract language to enhance and facilitate recovery in the event of the identification of disallowable or unsupported costs
 - c. Propose industry standards and best practices related to the financial provisions of the contract
2. Cost Proposal Review (Guaranteed Maximum Price)



- a. Review the GMP and perform analysis comparing to industry standards and best practices for the compensation structures for General Requirements and General Conditions, allowances etc.
- b. Compare the proposed detailed GMP proposal to the terms and conditions of the contract to identify any conflicts and inconsistencies.
- c. Participate in GMP proposal negotiation meetings, as needed.
- d. Assist management in any cost revisions, development of notes, clarifications and exclusions, to the GMP as result of the negotiation process

As determined by the type of contract delivery method and timing of the three projects listed in the Scope of Services, the following services will be performed as applicable for each project noted below:

- Las Olas Boulevard Improvement Projects – Phases 1 and 2 – we will perform a cost proposal / GMP review as noted in 2. above
- Aquatics Center Improvement Project – we will perform a contract development review and cost proposal / GMP review as noted in 1. and 2. above respectively

Deliverables

We will prepare separate reports that contain our guidance and recommendations covering the procedures performed for the construction contract and GMP proposal reviews for each respective project, as applicable. We have performed these types of services for many of our clients. See the Reference section for examples and related cost-saving / cost avoidance results.

C. Payment Application Reviews

The objective of the payment application review is to determine that the amount invoiced is a reasonable representation of work completed or stored to date and that the payment application is in accordance with the contract. The steps will be as follows:

- Conduct job-site walk through with the appropriate representatives
- Participate in “pencil draw” after job-site walk through
- Verify the contract value as represented on the payment application is correct
- Verify the amounts reported on the payment application reconcile to previous payment applications and are mathematically accurate
- Approved change orders are properly incorporated into the pay application
- The payment applications have been reviewed and approved by the appropriate representatives
- Verify that agreed-upon relevant support is included with the CM’s pay application

Deliverables: CRI will utilize the pay application checklist created during the facilitated sessions described in **A. Engagement / Project Planning** above to communicate with the City’s Project Manager during the onsite monthly pay application review if there are any items that should be questioned. Additionally, any control issues or the lack of contract compliance matters identified by CRI will be reported to the City’s Project Manager.



D. Construction Contract Compliance Audits

The following is our approach to performing construction contract close out audits at the end of each project for each of the three respective projects:

Objective

The objective of the work plan is to ensure costs were incurred and billed in accordance with the terms and conditions of the contract. The post-construction contract compliance audit goes beyond the monthly pay application reviews to the CM's project records and underlying source documentation including vendor invoices, subcontracts, proof of payments, lien releases etc.

Our standard overall approach and methodology occurs in three phases:

Phase 1 - Planning

We will work closely with the established contact(s) identified in our entrance conference for each respective project including:

- Gain an understanding of the specific project and any risks, concerns identified by management
- Monitor the project as to the timing of the commencement of our closeout procedures
- Coordinate the receipt of documents from the CAO, contact information for the CM, applicable contract documents, change orders, final pay application, certificates of substantial completion and final inspection, owner direct purchase order log, owner controlled insurance plan summary (if applicable), and the contingency log, etc.
- Contact the CM representative to obtain an electronic copy of the detailed job cost report
- Confirm the timing and location of our fieldwork with the CM representative

Drawing from our extensive experience in performing these types of services described in the RFQ, we will review the contract documents between the City and the CM identifying the items of higher contract compliance risk including provision relative to the cost of work, fee arrangements, bonds, insurance, owner direct purchases and owner controlled insurance program (if applicable). CRI has access to some of the most sophisticated data extraction programs in the industry, and has available the resources of our highly experienced Information Technology personnel to assist in extracting and manipulating the CM's data to identify items for specific testing. We will incorporate our analysis of the contract documents and identified higher risk areas into our detailed testing procedures detailed in Phase 2 – Fieldwork.

Phase 2 - Fieldwork

CRI will perform detailed testing procedures to review and validate proper compliance with the applicable terms and conditions of the contract documents between the City and the Construction Manager (CM). For the respective areas / activities noted below, our procedures will include, but not be limited to, the following:

1. Obtain and review CM's reconciliation of the final pay application to the job cost detail
 - a. Obtain by line item
 - b. Review reconciliation for unusual items, disallowable items
 - c. Recalculate the guaranteed maximum price and the contract value
 - d. Select items for detailed testing from the job cost detail
2. Review labor and labor burden

APPROACH TO SCOPE OF WORK



- a. Conformity of stipulated labor and burden rates (as applicable) to the contract
 - b. Review of appropriateness of components included in labor burden in conformity with the contract documents
 - c. Validation of reimbursable labor hours incurred to source documentation (including payroll records, timesheets, as applicable)
 - d. Validation of reimbursable wages incurred to source documentation
 - e. Review of overtime pay and conformity to contract
 - f. Reconciliation of billed charges to actual costs incurred
 - g. Review of overhead rates and/or labor multipliers
3. Review the CM's fee, general conditions, general requirements and other non-subcontractor costs for contract compliance and / or valid supporting documentation, including but not limited to:
- a. Insurance
 - b. Bonds
 - c. Materials and equipment costs
 - d. Self-performed work
 - e. CM owned equipment / rentals
 - f. Home office overhead costs
 - g. Permit expenses
 - h. Small tools
 - i. Living expenses
 - j. Travel
 - k. OCIP / CCIP
 - l. Internal charges
4. Review subcontractors – for subcontract costs that qualify (high value scoping), we will examine the subcontract documents, change orders to the contract and payments by the subcontractor to the CM and will verify each by examining documentation, including, but not limited to:
- a. Original executed subcontract
 - b. Change orders, including authorization, support
 - c. Subcontractor pay applications
 - d. Lien waivers
 - e. Subcontractor bids
 - f. Subcontractor licensure (with state/county as applicable)
 - g. Owner direct purchase log
 - h. Sales taxes savings
5. Review of change orders and contingency usage – between Owner and CM; between CM and subcontractor (incorporated into procedure 4 above). Documentation includes, but is not limited to:
- a. Entitlement
 - b. Proper support/detailed breakout of costs
 - c. Proper authorization
 - d. Mark-up / rate compliance
 - e. Mathematical accuracy
 - f. Pay application incorporation
6. Identify possible related party charges through review of job cost and inquiry of CM personnel
7. Review job cost posting dates for potentially disallowable charges
- a. Charges prior to notice to proceed
 - b. Charges subsequent to the date of final completion
8. Recalculate the guaranteed maximum price and contract value based on the CM's records
9. Project Closeout / Completion
- a. Obtain and examine the Certificates of Substantial Completion and the Certificate of Final Completion / Inspection, signed by the Architect, as evidence the Project was completed in



- accordance with the contract terms, including the time constraints stipulated in the contract, if not, determine if liquidated damages apply
- b. Verify final lien releases were obtained
 - c. Verify compliance with closeout procedures specified in the contract including required final inspection and approval from the appropriate parties, as applicable
 - d. Verify project closeout was formally documented

Phase 3 – Reviewing / Reporting

Upon completion of our fieldwork, we will review the financial results with the CM to provide the CM an opportunity to bring forth any additional information or support for items that have been questioned or not allowed. If there are questions regarding the specific provisions of the contract, we will communicate directly with the City to resolve the questions. If such items are not resolved, we will be available to meet with the City and the CM towards resolution. Subsequently, we will complete the report, with all matters resolved, facilitating a smooth final close out for the City. Our standard reporting / communication procedures include:

- Preparation of contract compliance audit reports, tailored as needed
- Prepare status reports, as requested
- Review draft reports with the client, revise as needed for acceptance
- Prepare and present final compliance audit reports

The reporting format of our contract compliance audit reports will include a summary of the scope, procedures and findings. Additionally, our report will provide areas for improvement, and recommendations to implement current industry best practices where appropriate. Specific emphasis will be on areas that would result in improved performance / controls and / or additional savings to the City.

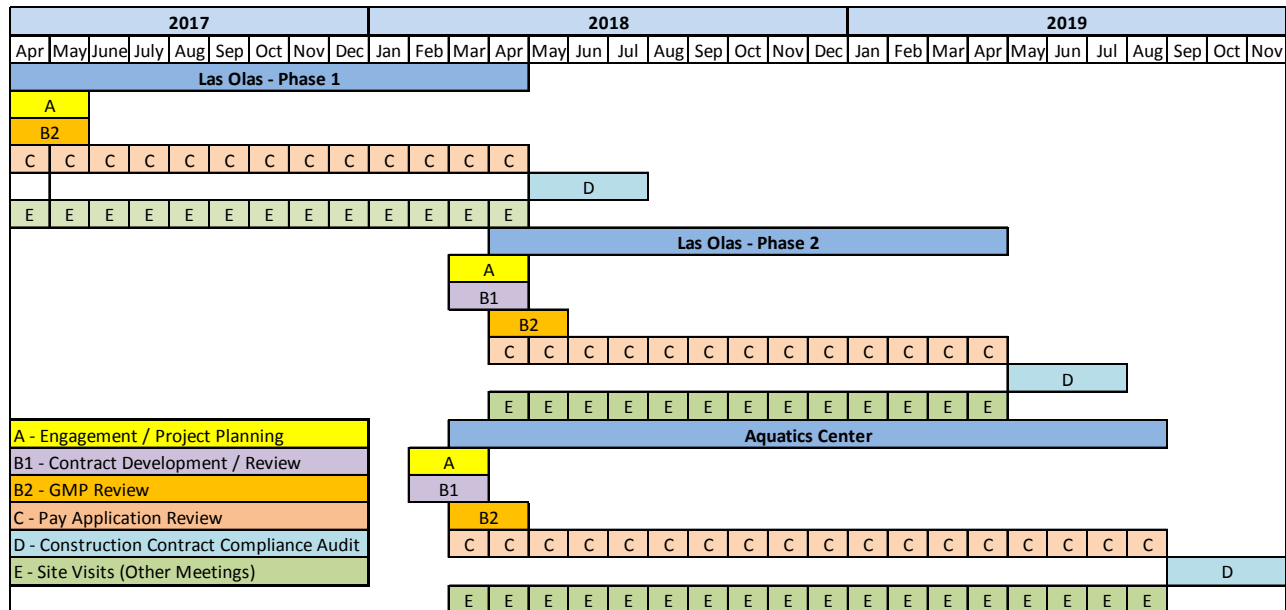
E. Site Visits / Other Construction Meetings/ Construction Events

We will incorporate site visits as part of the onsite monthly review of pay applications. Additionally, we understand that the RFQ's scope of services (Addendum 1) also requires that the selected firm be on site for inspections and other construction events, as needed.

APPROACH TO SCOPE OF WORK



Project Timeline (A – E above)



The above project timeline / schedule was developed based upon our current understanding of the projects' estimated schedules / timelines presented in the RFQ and can be tailored and revised in collaboration with management as needed.

Project Challenges, Firm Workload and Resources

Any delays encountered during our work will be communicated to the contact person or persons designated by the City. Additionally, we will include the designated contact(s) in our communications with the CM whenever such communications involve issues of timing or cost acceptance, for the purpose of keeping the City up-to-date on any and all issues relating to the completion of the projects. Also, CRI will provide a status update report to the City for the engagement performed under this contract, detailing open issues, as well as any difficulties being encountered regarding obtaining information needed to complete our engagement. If we encounter delays that could jeopardize the project timeline, we will immediately notify the City's designated contact person. If the CM is non-responsive or we experience substantial delays in response time to our documentation requests, we may request assistance from the City to facilitate a timely response from the CM. As indicated in our Qualifications and Experience section above, we have more than sufficient partners, managers and staffing resources to meet our workload scheduled over the next three years to ensure the City of our ability to provide effective and efficient service for meeting the scope of services for all three projects above.



Our cost proposal for our approach and methodology for the fulfillment of the full scope of services outlined above has been included on Section VI - cost proposal page of the documents required by the RFQ. In order to provide a firm, fixed cost by project, certain parameters were established as to the frequency/extent of activities and are enumerated below for A through E of our approach:

- A. Engagement Planning – 1 entrance conference, various interviews with key personnel; 1 facilitated session for each respective project
- B. Construction Contract review (1) / Guaranteed Maximum Price reviews (3)
 1. GMP Review - The Las Olas Boulevard Corridor Improvement Project with Construction Start Date: April 2017; End date: April 2018 (phase 1)
 2. GMP Review - The Las Olas Boulevard Corridor Improvement Project with Construction Start Date: April 2018; End date: April 2019 (phase 2)
 3. Construction Contract Review (1) and GMP Review (1) - Aquatics Center Improvements with Construction Start Date: Early Spring 2018; End Date: Summer 2019
- C. Payment application reviews (total estimate 44, based on presented project schedule)
 1. The Las Olas Boulevard Corridor Improvement Project with Construction Start Date: April 2017; End date: April 2018 (phase 1) – 13 monthly pay applications
 2. The Las Olas Boulevard Corridor Improvement Project with Construction Start Date: April 2018; End date: April 2019 (phase 2) – 13 monthly pay applications
 3. Aquatics Center Improvements with Construction Start Date: Early Spring 2018; End Date: Summer 2019 – 18 monthly pay applications
- D. Construction Contract Compliance Audits (3) – one for each project at closeout
- E. Site Visits / Other Construction Meetings / Events - in addition to the monthly pay application onsite meetings/reviews (frequency not specified in the scope of services, based on average of 20 hours per month for each project based on the starting and ending dates noted in the RFQ)

The scope and frequency of the services for purposes of proposing a fixed cost for each of the three projects also may need to be revised if the respective three projects' schedules are extended beyond the project schedule presented in the RFQ (and noted above).

Value Engineering

As expressed above in our approach and methodology, we are fully qualified and willing to perform all the requested scope of services as outlined in A – E above. However, based on our extensive experience in performing 550+ construction contract compliance audits for similar projects and based our successful results (examples which are included in the Reference section below), we believe that certain key project risks / goals can be adequately mitigated and achieved while substantially reducing the cost of this proposal through value engineering in the following two areas:

- Site Visits and Other Construction Meetings / Events
- Onsite Monthly Pay Application Reviews

As such, we estimate that value engineering in these two areas will result in a reduction in our cost proposal by a range of approximately 35 to 60% for each project respectively depending on the nature and extent of the value engineering applied to each area noted above. Should you consider this alternative, CRI will be available to review your risk assessment from a cost/benefit perspective and will work with your personnel to arrive at a more cost effective solution.

**REFERENCE #1**Client Contact Information:

Valencia College
 West Campus, Building 14
 1800 Kirkman Road
 Orlando, FL 32811-2302
 Mr. Mark Hose – Facilities Planner
 Phone: (404) 727-3323
 Email: mhose@valenciacollege.edu

Description of work: Contract and Schedule of Values Review

CRI noted contractual terms pertaining to financial provisions of the Project and made recommendations, as necessary. We also reviewed the proposed schedule of values, and advised the Owner on individual line items including: insurances, labor burden, subguard, general conditions, general requirements, and fee. CRI met with the Owner's representatives and refined the recommendations for use in the contract documents, including the schedule of values.

Year the project was completed: September 2016

Total cost of the project: N/A

Description of work: Construction Contract Compliance Close-out Audit - Osceola Campus Building 4

CRI performed a contract compliance audit for a Construction Manager at Risk contract. **The result of the engagement was a final contract value reduction of approximately \$450,000** in the following areas:

- Labor burden
- Subcontractor backcharges
- Subcontractor bonds
- Subcontractor markups
- Subcontractor repair / rework items
- Adjustments to liability insurance
- Various other non-reimbursable charges

Year the project was completed: October 2016

Total cost of the project: \$26,000,000

**REFERENCE #2**Client Contact Information:

Emory University
Internal Audit
1599 Clifton Road, 4th Floor
Atlanta, Georgia 30322
Mr. Scott Stevenson – Chief Audit Officer
Phone: (404) 727-3323
Email: sjsteve@emory.edu

Description of work: Mid-project Review – Project Finances, Controls, Pay Applications, Subcontractor Bids

CRI performed a mid-project review of the Project's finances for Emory University Hospital – J-Wing Replacement. Procedures were created from CRI's menu of interim procedures and then customized for the Owner's specific needs. CRI gathered information and assisted the Owner in resolving several significant issues relative to labor burden and subcontractor pricing. This Project featured mechanical, electrical, and plumbing subcontracts executed as guaranteed maximum prices. CRI's review encompassed the Construction Manager and its contract as well as the individual mechanical, electrical, and plumbing subcontracts and billings to the Construction Manager.

CRI performed multiple services as part of this engagement including:

- Dispute inquiry
- Review of Owner pay applications and controls
- Review of job cost details
- Sampling of labor hours
- Review of labor burden charges
- Testing of internal charges
- Assessing compliance with contractually stated equipment rental rates
- Reviewing subcontractor bonds
- Review of subcontractor bids

Year the project was completed: October 2016

Total cost of the project: \$225,000,000

**REFERENCE #3**Client Contact Information:

Orange County Public Schools
445 West Amelia Street
Orlando, Florida 32801
Mr. Roberto Pacheco, Sr. Director, Procurement Services
Phone: (407) 317-3700 x. 2002456
Email: Roberto.Pacheco@ocps.net

Description of work:

CRI performed a construction contract compliance audit for a Construction Manager at Risk contract with Orange County Public Schools for Oak Ridge High. CRI was involved in identifying various adjustments to the contract value which were not in compliance with contractual requirements.

The result of the engagement was a final contract value reduction of approximately \$175,000 in the following areas:

- Subcontractor default
- Owner direct purchases
- Bond reimbursement
- Repair/rework items
- Duplicate charges
- Excess subcontractor markups
- Various other non-reimbursable charges

Year the project was completed: September 2016

Total cost of the project: \$50,000,000

**REFERENCE #4**Client Contact Information:

Eastern Florida State College
1519 Clear Lake Road
Cocoa, Florida 32922
Mark Cherry, Chief Financial Officer
Phone: (321) 433-7031
Email: CherryM@easternflorida.edu

Description of work:

CRI provided various construction contract consulting and compliance audit services for Eastern Florida State College. We assisted management in revising their standard construction contract to facilitate more favorable and equitable terms and conditions to provide cost avoidance in the following key risk areas, including, but not limited to:

- Pay application submission and review process – monthly and final submission
- Contingency and change order, including proper documentation, subcontractor markup limitations
- Labor burden – clear definition of allowable burden categories, including not to exceed cap
- Allowable / Non-allowable reimbursable items – refining / revising based on CRI industry experience
- Closeout process and requirements
- Liquidated damages provision
- Right to audit clause provision – more comprehensive and clearly defined

We also performed a construction contract compliance close-out audit for their Public Safety Institute Building. This resulted in cost savings as well as various recommendations for control and contract improvements in various areas including excess subcontractor markups and charges billed prior to the notice-to-proceed.

Year the project was completed: December 2016

Total cost of the project: \$13,000,000

**REFERENCE #5**Client Contact Information:

The School District of Osceola County, Florida
809 Bill Beck Blvd.
Kissimmee, Florida 34744-4495
Mr. Dan Olson, Construction Systems Analyst, Facilities Division
Phone: (407) 518-2990
olsond@osceola.k12.fl.us

Description of work:

CRI performed a construction contract compliance audit for the purpose of assisting the Osceola County Schools with determining the Construction Manager's compliance with the financial aspects of their agreement and the final contract value. Additionally, CRI made recommendations regarding potential modifications to the Owner's contract language that have resulted in significant savings to future projects. CRI was involved in identifying various adjustments to the contract value which were not in compliance with contractual requirements.

The result of the engagement was a final contract value reduction of approximately \$194,000 in the following areas:

- Labor burden
- Charges billed prior to the notice-to-proceed
- Charges billed subsequent to the date of final completion
- Excess subcontractor markups
- Various other non-reimbursable charges

Year the project was completed: May 2015

Total cost of the project: \$12,800,000

M/WBE PARTICIPATION AND SUBCONTRACTORS



Minority/Women (M/WBE) Participation

Our firm is not a certified minority business enterprise. Given our size and being geographically located in nine different states throughout the Southeast United States, we would not be able to become a certified minority business enterprise under Florida Statutes 287.09451.

Subcontractors

CRI is not proposing to use any subcontractors during the term of this contract. We have more than sufficient and competent resources to fulfill the scope of services outlined in the RFQ.



Required Forms

Proposal Certification
Non-Collusion Statement
Local Business Preference
Contract Payment Method
Sample Insurance Certificate
Business License

STATEMENT OF QUALIFICATION CERTIFICATION

Please Note: 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) Carr, Riggs & Ingram, LLC

Address: 215 Baytree Drive

City: Melbourne State: FL Zip: 32940

Telephone No. 321-255-0088 FAX No. 321-259-8648 Email: yclayborne@cricpa.com

Does your firm qualify for MBE or WBE status: MBE No WBE No

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

Table with 4 columns: Addendum No., Date Issued, Addendum No., Date Issued. Row 1: 1, 3/27/2017.

VARIANCES: State any variations to specifications, terms and conditions in the space provided below or reference in the space provided below all variances contained on other pages of bid, attachments or bid pages. No variations or exceptions by the Proposer will be deemed to be part of the bid submitted unless such variation or exception is listed and contained within the bid documents and referenced in the space provided below. If no statement is contained in the below space, it is hereby implied that your bid/proposal complies with the full scope of this solicitation. If this section does not apply to your bid, simply mark N/A. If submitting your response electronically through BIDSINC you must click the exception link if any variation or exception is taken to the specifications, terms and conditions.

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, hereby agrees that in no event shall the City's liability for respondent's 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:

Yvonne M. Clayborne

Name (printed)

April 7, 2017

Date:

Handwritten signature in blue ink.

Signature

Partner

Title

Revised 4/15/15

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.

<u>NAME</u>	<u>RELATIONSHIPS</u>
_____	NONE
_____	_____
_____	_____
_____	_____

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.

LOCAL BUSINESS PREFERENCE CERTIFICATION STATEMENT

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

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

Business Name

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

Business Name

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

Business Name

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

Business Name

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

Business Name

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

Business Name

BIDDER'S COMPANY: Carr, Riggs & Ingram, LLC

AUTHORIZED COMPANY PERSON: Yvonne M. Clayborne April 7, 2017
NAME SIGNATURE DATE

CONTRACT PAYMENT METHOD BY P-CARD

THIS FORM MUST BY SUBMITTED WITH YOUR RESPONSE

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

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

Please indicate which credit card payment you prefer:

 x Master Card

 Visa Card

Company Name: Carr, Riggs & Ingram, LLC

 Yvonne M. Clayborne

Name (printed)



Signature

 April 7, 2017

Date:

Partner

Title



CERTIFICATE OF LIABILITY INSURANCE

CARRR-2

OP ID: JR

DATE (MM/DD/YYYY)

04/03/17

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

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

PRODUCER Whittaker-Warren Insurance P.O. Box 311283 Enterprise, AL 36331 Forrest J. Warren	334-347-2631	CONTACT NAME:	
	334-393-2345	PHONE (A/C, No, Ext):	FAX (A/C, No):
		E-MAIL ADDRESS:	
INSURER(S) AFFORDING COVERAGE			NAIC #
INSURER A: Continental Insurance Company			35289
INSURER B: American Casualty Company of			20427
INSURER C:			
INSURER D:			
INSURER E:			
INSURER F:			

INSURED **Carr, Riggs, & Ingram, LLC**
P.O. Box 312044
Enterprise, AL 36331


COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> GENERAL LIABILITY			6045711126	01/07/17	01/07/18	EACH OCCURRENCE \$ 1,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						MED EXP (Any one person) \$ 15,000
							PERSONAL & ADV INJURY \$ 1,000,000
							GENERAL AGGREGATE \$ 2,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						PRODUCTS - COMP/OP AGG \$ 2,000,000
	<input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC						Emp Ben. \$ 1,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY			6045711112	01/07/17	01/07/18	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS	<input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per accident) \$
	<input type="checkbox"/> HIRED AUTOS	<input type="checkbox"/> NON-OWNED AUTOS					PROPERTY DAMAGE (Per accident) \$
							\$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB			6045711143	01/07/17	01/07/18	EACH OCCURRENCE \$ 20,000,000
	<input type="checkbox"/> EXCESS LIAB	<input checked="" type="checkbox"/> OCCUR					AGGREGATE \$ 20,000,000
	<input type="checkbox"/> CLAIMS-MADE						\$
	DED <input checked="" type="checkbox"/> RETENTION \$ 10000						
B	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			6045689709	12/31/16	12/31/17	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y/N <input type="checkbox"/>	N/A				E.L. EACH ACCIDENT \$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
OFFICE LOCATION: 215 Baytree Drive, Melbourne, FL 32940

CERTIFICATE HOLDER**CANCELLATION**

CITYFOR City of Fort Lauderdale Procurement Services Division 100 N. Andrews Ave, Room 619 Fort Lauderdale, FL 33301	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 

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

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

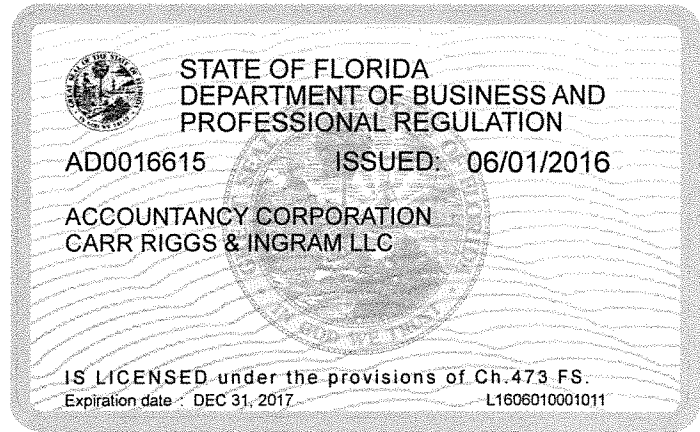
(850) 487-1395

**CARR RIGGS & INGRAM LLC
2111 DREW STREET
CLEARWATER FL 33765-3215**

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

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

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



DETACH HERE

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER
AD0016615

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



**CARR RIGGS & INGRAM LLC
500 GRAND BLVD SUITE 210
MIRAMAR FL 32550**



CAM 17-0854

Exhibit 3

ISSUED: 06/01/2016

DISPLAY AS REQUIRED BY LAW

SEQ # L1606010001011 of 52

4:17:46 PM 4/5/2017

Licensee Details

Licensee Information

Name: **INCINELLI, MATTHEW J (Primary Name)**
Main Address: **684 LONDON ROAD
WINTER PARK Florida 32792**
County: **ORANGE**

License Mailing:

LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC40588**
Status: **Current,Active**
Licensure Date: **07/17/2008**
Expires: **12/31/2017**

Special Qualifications **Qualification Effective**

Alternate Names

[View Related License Information](#)

[View License Complaint](#)

2601 Blair Stone Road, Tallahassee FL 32399 :: Email: **Customer Contact Center** :: Customer Contact Center: 850.487.1395

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Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. *Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **Chapter 455** page to determine if you are affected by this change.

CAM 17-0854

Exhibit 3

4:21:02 PM 4/5/2017

Licensee Details

Licensee Information

Name: **CLAYBORNE, YVONNE MARIE (Primary Name)**
 Main Address: **215 BAYTREE DRIVE
 MELBOURNE Florida 32940**
 County: **BREVARD**

License Mailing: **215 BAYTREE DRIVE
 MELBOURNE FL 32940**
 County: **BREVARD**

LicenseLocation: **215 BAYTREE DRIVE
 MELBOURNE FL 32940**
 County: **BREVARD**

License Information

License Type: **Certified Public Accountant**
 Rank: **CPA**
 License Number: **AC0022862**
 Status: **Current,Active**
 Licensure Date: **04/25/1991**
 Expires: **12/31/2017**

Special Qualifications **Qualification Effective**

Alternate Names

[View Related License Information](#)

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CAM 17-0854

Exhibit 3

4:20:15 PM 4/5/2017

Licensee Details**Licensee Information**

Name: **INCINELLI, VICTOR JOSEPH (Primary Name)**
 Main Address: **3924 LAKE MIRA DR
 ORLANDO Florida 32817**
 County: **ORANGE**
 License Mailing:

LicenseLocation: **3924 LAKE MIRA DR
 ORLANDO FL 32817**
 County: **ORANGE**

License Information

License Type: **Certified Public Accountant**
 Rank: **CPA**
 License Number: **AC0007471**
 Status: **Current,Active**
 Licensure Date: **10/05/1978**
 Expires: **12/31/2017**

Special Qualifications Qualification Effective

Alternate Names**[View Related License Information](#)****[View License Complaint](#)**

.....
[2601 Blair Stone Road, Tallahassee FL 32399](#) :: Email: [Customer Contact Center](#) :: Customer Contact Center: 850.487.1395

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4:21:22 PM 4/5/2017

Licensee Details

Licensee Information

Name: **BROLINE, ROBERT LEE JR (Primary Name)**
Main Address: **215 BAYTREE DR
MELBOURNE Florida 32940**
County: **BREVARD**

License Mailing:

LicenseLocation:

License Information

License Type: **Certified Public Accountant**
Rank: **CPA**
License Number: **AC44761**
Status: **Current,Active**
Licensure Date: **06/15/2012**
Expires: **12/31/2018**

Special Qualifications **Qualification Effective**

Alternate Names

[View Related License Information](#)

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CAM 17-0854

Exhibit 3

Bid #571-11919 - Construction Contract Audit Services    **Q & A deadline: Mar 28, 2017 5:00:00 PM EDT**

Print

8 Questions**0 Unanswered Questions****1. 571-11919 - Construction Contract Audit Services**

Good morning,

We have reviewed Solicitation 571-11919 to provide Construction Contract Audit Services to the City of Fort Lauderdale and have the following questions:

- May we please receive a copy of the prior year financial statements?
- How many auditors were in the field last year and for approximately how many days?
- Who is responsible for preparing the financial statements and notes?
- What was the fee for the prior year services? - Mar 16, 2017 10:29:01 AM EDT

Answer - Mar 16, 2017 12:16:49 PM EDTThe financial statements can be found on the City's web page at <http://fortlauderdale.gov/departments/finance/financial-reports>. However, this RFQ is for construction audit work, which is wholly separate from the City's financial audit. We have not previously contracted for these services.**2. 571-11919 - Construction Contract Audit Services**

Following review of your Bid 571-11919 RFQ, we have the following questions:

- 1) Are the underlying contract fixed priced (GMP) contracts, cost-plus contracts, or some other arrangement? If not contracts currently pending, does the City have any expectation of the planned contract structure?
- 2) Have any/all of these projects gone to bid or been awarded? Have bidders been pre-qualified?
- 3) Has the City contracted with any of the contracting parties in the past, and if so, have contracts been completed in a timely fashion?
- 4) Has the City received or approve a schedule of values with regard to any of the three projects?
- 5) Are contract payments expected to occur monthly?
- 6) Is each project expected to be awarded to a single contractor who would then employ their own subcontracts?
- 7) Have engineering designs and specifications been completed for the identified projects? - Mar 20, 2017 3:49:33 PM EDT

Answer - Mar 27, 2017 11:37:09 AM EDT

- 1) The Las Olas Corridor Improvement Project, Phase I and II is a Construction Manager at Risk/GMP. The Aquatic Complex is/will be a design-build project with a GMP.
- 2) Yes, the Las Olas Corridor Improvement Project Construction Manager at Risk contract was awarded.
- 3) It is the first time the City is working with Skanska. The Aquatic Project contractor has not been selected.
- 4) The City will receive schedule of values for both projects.
- 5) Yes
- 6) Yes
- 7) Yes for Las Olas Project - pending any revisions from permitting agencies. No for the Aquatic Project - we are finalizing the design criteria package which is roughly 30% schematic design and performance specifications.

3. 571-11919 - Construction Contract Audit Services

Additional questions regarding RFQ571-11919

- 8) Will there be an open bid process, or will there be some type of pre-qualification of bidders for the identified construction projects?
- 9) Will the City be the disbursing agent for contract payments?
- 10) Who is responsible for supervision of releases-of-lien? Who will obtain, monitor, and validate releases? Is this a responsibility of the Auditor under review of "project close-out"? Or will the Auditor merely be confirming the processes that are being administered by the City's representatives?
- 11) You state that scope of services shall include "test for contract compliance." Please confirm that the City is responsible for verification of underlying construction quality in accordance with contract specifications.
- 12) You state that scope of services shall include "review of material and equipment costs." Please confirm that this review will entail reconciliation of claims costs to furnished documentary support and that the Auditor is not responsible for validation of fair market prices for construction materials or services.
- 13) You state in the scope of services that the Auditor shall "test and evaluate change orders" and provide "review an verification of changer order processes and controls." Please confirm that the City is responsible for all construction/engineering oversight, determination of merit of change orders and actual approval of change orders. - Mar 20, 2017 3:50:16 PM EDT

Answer - Mar 27, 2017 11:37:09 AM EDT

- 8) The Las Olas project contract was awarded, the Aquatic Project is a design build and the City will take a two-step approach: first, pre-qualify contractors and second, open bid within pre-qualified list.
- 9) Yes
- 10) Confirming that it is being administered by City Rep.
- 11) The City is responsible for verification of underlying construction quality.
- 12) The firm selected will not be responsible for validation of fair market prices.
- 13) The City is the ultimate responsible party for all matters related to the construction of the projects including approval of all change orders. The RFQ seeks a firm that will review the City's established process and controls for the project and determine compliance; change orders are part of the process.

4. 571-11919 - Construction Contract Audit Services

Following review of your Bid 571-11919 RFQ, we have the following questions:

1. Have you hired for this service before? If so, who have you hired? What has been the value of their contract(s)? Number of assignments? Type of projects? Duration of projects?
2. If the answer is no, what is driving the need for this service now?
3. Are we able to use Broward County projects as references?
4. Have they established a budget for the contract? - Mar 21, 2017 1:07:02 PM EDT

Answer - Mar 21, 2017 5:02:49 PM EDT

1. No
2. Simply to assure the taxpayers that the City is properly using tax revenue to make improvements to enrich the City
3. Yes
4. The budgets for each construction project is provided in Section III - Scope of Services on page 15.

5. 571-11919 - Construction Contract Audit Services

Is the City looking for oversight and auditing of any engineering, environmental or safety components of the projects, or is this bid purely just for oversight of the financial aspects of the project? If so, this may require the selected firm to team up another firm to provide certain technical (non-financial) aspects of the work. If not, this would limit our ability to determine whether there may be overcharges or non-compliance issues in the areas of work scope, schedule, material substitution, environmental testing and OSHA safety requirements, just to name a few. - Mar 24, 2017 12:01:50 PM EDT

Answer - Mar 27, 2017 11:37:09 AM EDT

The overall objective is to assure that all contract terms and conditions are fully met/complied with by the City and the Contractor; the CAO is not looking for quality checks of materials, etc. The RFQ provides the parameters for the use of subcontractors, Section 4.2.7, while Section 5.2.2, Weighted Criteria, provides the CAO's desired firm and staff minimum qualifications.

6. 571-11919 - Construction Contract Audit Services

The Insurance Requirements section of the RFQ states that the contractor must furnish any current certificates of insurance with the proposal. It requires limits for Professional Liability

submitting the proposal? We are willing to obtain the additional coverage if we were to win the award, but would prefer not incur the additional cost until such time that the awardee is known. - Mar 28, 2017 12:08:59 PM EDT

Answer - Mar 28, 2017 12:13:10 PM EDT

Provide your current certificate and if you are recommended for award of the contract you will be allowed to provide a new certificate reflecting the additional coverage prior to award.

7. 571-11919 - Construction Contract Audit Services

1. For the Las Olas Corridor Improvement Project (Phases 1 and 2), will the Construction Manager's labor and expenses (general conditions) be a lumpsum, not-to-exceed, or cost of the work?
2. For the Aquatics Center Improvements project, will the Design-Builder's labor and expenses (general conditions) be a lumpsum, not-to-exceed, or cost of the work?
3. Addendum 1 states, "The selected firm will be required, at a minimum, to be on site regularly, attend all contractor and city construction meetings, inspections and all other construction events..." Does the construction contract executed with Skanska for the Las Olas Corridor Improvement Project (Phases 1 and 2) specify the frequency of the development meetings between the Owner (City's Project Manager) and the Construction Manager? Weekly? Bi-weekly? If so, please indicate. Also, for the Aquatics Center Improvements project, what is the anticipated frequency of the development meetings between the Owner (City's Project Manager) and the Design-Builder to be specified in the contract? Weekly? Bi-weekly - Mar 28, 2017 2:10:34 PM EDT

Answer - Mar 28, 2017 3:24:03 PM EDT

1. Not-to-exceed. The CM will submit backup on pay applications to substantiate GC amounts (labor and expenses).
2. Unknown at this time. We anticipate not-to-exceed.
3. The contract with Skanska does not specify frequency of meetings; the City's Project Manager will determine frequency in conjunction with Skanska management.

8. 571-11919 - Construction Contract Audit Services

City of Fort Lauderdale Solicitation 571-11919:

Good Afternoon:

- 1) Will the sign in sheet from last week's pre-bid conference be available on bidsync?
- 2) Section 3.1 Purpose (page 15) – For similar projects in the City, how many hours, on average, does the Auditors Office spend on an audit or compliance engagement?
- 3) Section 3.2.2 Specific scope services (page 16)... – Please confirm that no federal funding is associated, or anticipated, with the three project.
- 4) Section 4.2.3 Qualifications and Experience (page 20) – Please clarify the statement, specifically the latter portion that has been underlined: "Indicate the firm's initiatives toward its own business practices that demonstrate a commitment to conservation"

Thank you. - Mar 28, 2017 3:50:39 PM EDT

Answer - Mar 29, 2017 12:40:25 PM EDT

- 1) Sign in sheet has been uploaded for review.
- 2) The CAO has not undertaken this type of audit in its history and as such, cannot provide an estimate of hours.