

PROPOSAL TO PROVIDE AUDIT SERVICES

City of Fort Lauderdale, Florida

January 23, 2017

Solicitation #975-11857



RSM US LLP

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Fort Lauderdale, FL 33301

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January 23, 2017

RSM US LLP

Hendry J. Lopez
Procurement Specialist I
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Dear Mr. Lopez:

The Power of Being Understood® is our brand promise – understanding and knowing that it’s about you, your City, and your citizens. This has been the cornerstone of our service model while serving many large governments throughout Florida that are similar to the City of Fort Lauderdale (the City).

Our proposal reflects our understanding of your needs and strategic objectives, and illustrates the approach we will take in providing professional services to the City. We understand that management has a tough and challenging job. You have a complex city to run in an environment where trust is at a premium. You have residents, the Board of Commissioners, customers, vendors, and bondholders that need to know that they can trust the financial statements that you deliver. The more the City’s constituents believe and know that management is on top of the business and that they can trust the financial results, the more it will build confidence in your leadership. With that in mind, we have produced a proposal that highlights our differentiators and demonstrates compelling reasons why we feel we are best qualified to serve the City with the intent of aiding management in its financial compliance and goals. The following highlights some of those differentiators:

- a. **RSM** has made government one of its main industry focuses on both a national and local level. Nationally, we serve over 700 governments across the country. **In Florida, government represents the single largest industry we serve.** Our Florida governmental practice currently serves, or has previously served, some of the most prominent governmental entities in Florida, including the City of Hollywood, the City of Miami, the City of Jacksonville, Palm Beach County, Miami-Dade County, the Florida Turnpike Authority and South Florida Water Management District, just to name a few. And we were also just recently selected as the external auditors for the City of West Palm Beach and the City of Tampa. This means we are very familiar with the business and auditing risk, and compliance requirements, that are unique to large governmental entities such as the City.
- b. The City will be served by professionals who reside and are mainly based right here in Fort Lauderdale. This proximity enables regular face-to-face communication and accessibility to support your year-round planning and decision-making efforts;
- c. Governmental accounting and financial reporting has become more onerous and complex than ever before and the need to have professionals who fully understand such nuances and who serve as a “sounding board” for management is more critical than ever before. Our experience with governments in Florida, gives us a unique understanding of the emerging issues you face. Accordingly, your engagement

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team is made up of senior professionals that dedicate 100% of their time and who average more than 20 years of government audit experience. They're passionate about serving governments and will be a fruitful resource to the City.

- d. Included in your engagement team is an IT risk specialist, actuaries, cyber-security, construction cost review and tax specialists. The use of these specialists results from our assessment that new risk measures have shown municipal governments are now vulnerable in these areas. This is a critical time for the City, as it is faced with many challenges including rising pension costs, an aging sewer system and increased cyber security threats. Consequently, if we have the opportunity to serve you, we will be able to leverage these specialists to provide you with maximum value and help you to meet the challenges you face. As part of our normal process, our EDP auditors perform a review of our client's IT system operations and security configurations. One such recent review for one of our larger governmental clients identified certain vulnerabilities in their IT systems – we were able to provide assistance in addressing such vulnerabilities and worked with our client to ensure that their systems and sensitive electronic information were protected from outside threats.
- e. The challenge to build minority representation in the corporate world is still an imposing one. One of the key initiatives RSM has made in this area is to promote a culture that reflects a diverse workforce that resembles our community. However, our initiative does not stop there. We also believe in the development of Small Business Enterprises (SBE) in our community, and more specifically within the City of Fort Lauderdale. Therefore, we are pleased to be partnering with a local SBE firm for this engagement—Anthony Brunson, P.A.
- f. Annually, we offer a government CPE seminar featuring both local and national speakers. This seminar is geared toward offering our clients and staff training on key audit and accounting issues. If selected as the City's auditors, we will extend the offer to this annual seminar to attend as our guests at no charge to the City. We also host other seminars and internet-based webinars throughout the year that are available to City staff.

Your RSM engagement team looks forward to building a value-based relationship with the City. We are very familiar with, and understand, the services requested and are fully committed to perform these services in the expected timeframe. The terms of this proposal will remain in effect for 120 days.

Once you have had the opportunity to review this response, we are convinced that you will conclude that we are the right choice and most qualified team to serve the City.

Sincerely,

Bob Feldmann
Client Service Partner

Brett Friedman
Engagement Partner

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4.2.2 Executive Summary

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

RSM US LLP (RSM) will serve as the principal auditor on the City's engagement and Anthony Brunson, P.A. (ABPA) will serve as the M/WBE joint venture firm.

RSM

RSM, which has been operating for over 90 years, is the leading provider of audit, tax and consulting services focused on middle market organizations, with more than 9,000 people in 86 offices nationwide. RSM uses its deep understanding of the needs and aspirations of clients to help them succeed. The leadership of the Firm is based in our Chicago office. The City's engagement will be served primarily by professionals who reside and are mainly based in Fort Lauderdale; additionally, technical personnel are available from our other Florida and national offices as needed.



Commitment to Government and Experience You Can Count On:

An audit of a large, complex entity like the City demands a firm with experienced professionals, local bench strength and a breadth of national resources. As one of the national leaders in providing audit services to governments, RSM provides all of these. We can help to instill confidence in the quality and integrity of your financial reports, so that the people who rely on them – the City Commission, your constituents, rating agencies, your underwriters and debt holders – can confidently plan for the future of the City.

Nationally, government is one of the five main industries we serve. We serve over 700 such organizations across the country. **Our Florida government practice is one of the largest of any accounting firm in the state.** We serve over 70 such organizations in Florida. See Section 4.2.3 for a sample listing of Florida government clients that we presently or have previously served.

The Florida government team has a dedicated staff of over 35 professionals. Your proposed engagement team consists of a number of highly experienced local professionals who reside and are based right here in greater Fort Lauderdale and who are dedicated to serving governments. Bob Feldmann will serve as your client service partner and Tony Brunson will serve as SBE Partner. They will ensure the adequacy of our proposed staffing on an annual basis and will make sure that our engagement team members consistently exceed your expectations. They each have over 30 years of experience providing outstanding client service in Florida. Brett Friedman, your engagement partner, and Donovan Maginley, your concurring review partner, each bring over 20 years of local government audit experience focused on serving large governments in South Florida similar to the City. They will bring an unmatched level of experience and technical expertise to the City's audit and will oversee all aspects of the engagement, from planning through the issuance of our auditors reports. Their depth of experience will also constantly allow them to bring you best practices from other cities in the area. Chantelle Knowles will serve as the audit manager and be responsible for overseeing all aspects of the audit. She also brings extensive experience serving large governments in South Florida. You will also have access to various technical personnel including resource partners, actuarial and information technology consultants, government contracting consultants and National Audit and Accounting Office personnel, should the need arise. See Section 4.2.3 for a listing of the specific team members assigned to serve the City, including their positioned role on the engagement.

Based on our knowledge and understanding of your operations, we are confident that our team has the right capabilities, qualifications and client-service culture to serve as your first choice advisor.

To illustrate this alignment, we would like to highlight the following:

Your evaluation criteria	Our response	Outcomes
<ul style="list-style-type: none"> Adequacy of Proposed Staffing Plan 	<ul style="list-style-type: none"> A local, accessible multi-disciplinary engagement team with in-depth industry experience and experience serving similar large governments in South Florida. Your engagement team members from supervisors through staff would be assigned solely to the City's audit. 	<ul style="list-style-type: none"> This proximity enables regular face-to-face communication and accessibility to support your year-round planning and decision making efforts. Smoother transition and less disruption. A more efficient audit process with highly experienced professionals enables us to meet or exceed your timelines.
<ul style="list-style-type: none"> Firm Resources and Proposed Staff Experience 	<ul style="list-style-type: none"> A national government practice with over 500 professionals. Senior members of engagement team average over 20 years' experience serving governments in South Florida. Representatives serving on standard setting committees including the Government Audit Quality Center and AICPA State & Local Government Expert Panel. 	<ul style="list-style-type: none"> An unmatched depth of local resources available to assist you. Technical expertise to solve any issues you may encounter today or in the future. Keep you abreast of the latest industry changes and issues affecting the City.

<ul style="list-style-type: none"> Local Government Auditing Experience 	<ul style="list-style-type: none"> One of the largest government audit practices in the State of Florida serving many of the largest cities, counties, school districts and water management districts in South Florida and across the state. Technical specialists in areas including Cyber Security, IT & Actuarial Analysis. 	<ul style="list-style-type: none"> Year-round access to a trusted advisor—throughout the engagement and during the year- -whenever you need us. An engagement team who understands the nuances of serving governments in Florida and will serve as a valuable resource to the City.
<ul style="list-style-type: none"> References, Past Performance & Firm's Ability to Meet Report Publication Date 	<ul style="list-style-type: none"> We have a past performance history of always meeting our client's reporting deadlines. Every client we serve who has applied for the GFOA Certificate of Achievement has received it. 	<ul style="list-style-type: none"> A long list of clients who serve as strong references for the character and quality of our people and our performance. Assurance that there will be no surprises and that all your deadlines will be met.

ABPA

ABPA is a full- service certified public accounting firm with extensive experience across a broad range of industries providing audit and attestation, tax planning and compliance, and business advisory and entrepreneur services, with offices located in Fort Lauderdale and Miami.

ABPA has been performing auditing services for the past 24 years. ABPA has a long standing relationship with RSM, partnering together for more than ten years, and has worked as a subcontractor on a number of RSM's audit engagements that include the City of Pompano Beach, City of Miramar, Broward County School Board, Miami-Dade County and City of Miami, just to name a few.

4.2.3 Experience and Qualifications

Indicate the firm's number of years of experience in providing the professional services as it relates the work contemplated. Provide details of past projects for agencies of similar size and scope, including information on your firm's ability to meet time and budget requirements.

RSM has been operating for over 90 years and has been serving clients in Florida for more than 35 years. This includes significant experience in serving clients similar in size and complexity to the City. Our Firm has made government one of its main industry focuses nationwide. We serve over 700 governments across the country.

Government is also the largest industry we serve in Florida and our practice is one of the largest of any accounting firm in the state.

Governmental clients

We have been providing audit services to governmental entities in conformance with GASB Pronouncements, Statements and Interpretations and have been performing Federal and Florida Single Audits, and special audits to a sizable number of government entities. The following list illustrates the diverse client base of Florida governmental entities, which we have recently or currently serve:

Florida Government Clients		
City of North Miami	City of Orlando	Seminole Tribe of Florida
City of Cape Canaveral	City of Palm Bay	Palm Beach County
City of Coconut Creek	City of Pompano Beach	Florida Turnpike System
City of Coral Gables	City of Tamarac	Jacksonville Aviation Authority
City of Coral Springs	City of Tampa	Jacksonville Port Authority
City of Deerfield Beach	City of Titusville	South Florida Water Mgmt. District
City of Hallandale Beach	City of West Palm Beach	Florida Department of Community Affairs
City of Hollywood	Clay County	Hillsborough County Aviation Authority
City of Jacksonville	Martin County	Miami-Dade School Board
City of Miami	Miami-Dade County Waste Management Department.	Orange County School Board
City of Miami Beach	Miami-Dade County Seaport Department	School District of Palm Beach County
City of Miramar	Miami-Dade County	School Board of Broward County
	Miami-Dade County Rickenbacker Causeway	City of Miami, Department of Off-Street Parking

With so much attention paid to this industry, our clients benefit from our ability to offer a collective wealth of individuals who are experienced and dedicated to this practice. This enables us to identify issues up front and discuss them with you well before year end. It also provides us with the perspective necessary to afford you insight as to the evolving body of thought related to specific issues.

RSM offers the City an experienced local team backed by extensive national resources. Given our experience auditing numerous local governments in Florida, you can have confidence in our skill, knowledge, and experience. Beyond our local commitment, we can call upon the vast resources of RSM's national practice to address emerging issues and intricate regulatory topics. Such depth of knowledge and resources can help ensure that your financial reports are accurate and can be relied upon with confidence. As a national firm, the City is not subject to the potential risks of a local firm where the loss of a key team member can significantly impact the level of service the City will receive.

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

The engagement team will consist of four partners, one manager, one supervisor and several staff members. You will also have access to various technical personnel including

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

Client service commitment

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

- Auditor–auditee relationship built around mutually understood expectations, including your time and budget requirements
- Technical competency and experience of the professionals
- Active listening to facilitate addressing your concerns and questions
- Continuity of staff; minimal amount of staff turnover
- Responsiveness to emerging issues critical to you
- Success in meeting all required deadlines
- Availability and responsiveness of our personnel at all times, not just during the audit
- Year-round availability and involvement of the engagement lead
- Overall ability to deliver

Conservation commitment

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

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

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

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

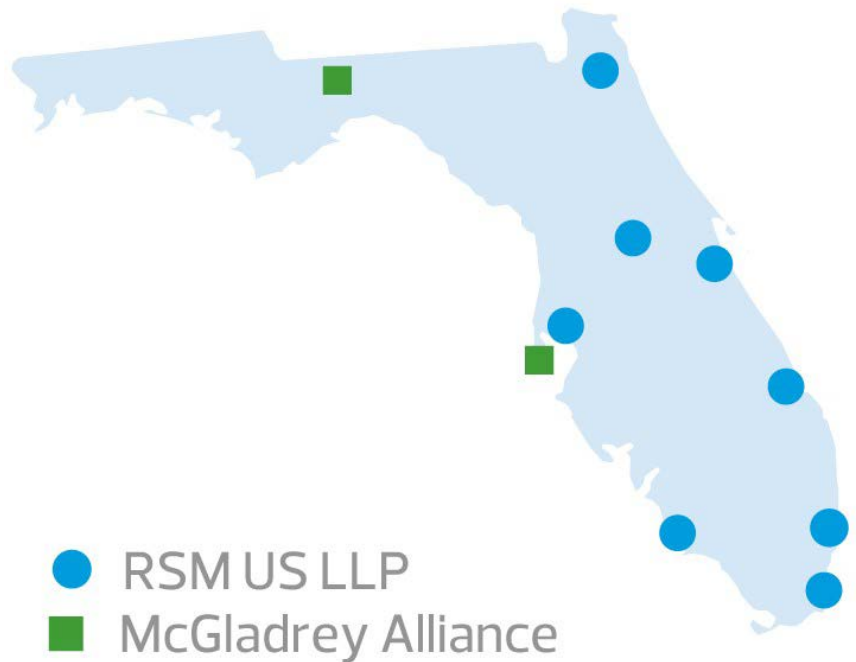
Caseware - We use an audit automation tool that streamlines audit work. Use of this software reduces first-year work for your accounting staff and allows for a more efficient audit effort. In an automated audit engagement, workpapers are created and stored in electronic files. Audit program sheets are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

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

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

Business structure

RSM is a limited liability partnership firm registered and licensed in the State of Florida, holding license number ADP004384. As previously mentioned, RSM is a large national firm with over 9,000 employees located in 86 offices across the country, including 8 offices located in Florida. A detailed partnership agreement provides the foundation for the firm's governance, including the requirement for a board of directors and a managing partner. The board of directors is composed of partners and principals who have been elected by written ballot. RSM is led by Managing Partner and Chief Executive Officer Joe Adams, who reports to the board of directors.



Our local office information is:

Address: 100 NE Third Avenue, Suite 300 Fort Lauderdale, FL 33301 954.356.4600 www.rsmus.com	Contact: Brett Friedman, Partner Brett.friedman@rsmus.com 954.356.5721
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Licensure

RSM has been providing CPA services worldwide for nearly 90 years, and we have been licensed in Florida since 1984. Our firm and all its professionals are licensed to practice in the State of Florida. Additionally, professionals from manager level up are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. Please see Appendix for evidence that RSM and all key professional staff are licensed to do business in the State of Florida.



ABPA separated from Sharpton, Brunson & Company, P.A. in September 2014 and in the aggregate, has been providing accounting services for the past 24 years. ABPA and all its professionals are licensed to practice in the State of Florida. (see Appendix for license copy).



Engagement team

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





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

Team Member	Experience	Role and Value to the City
<p>Bob Feldmann Client Service Partner</p>  <p>bob.feldmann@rsmus.com</p>	<p>Bob has more than 30 years of experience providing audit and consulting services to governmental and not-for-profit clients. He is a certified public accountant licensed to practice in the State of Florida.</p> <p>In his role as the Florida Public Sector Leader, Bob is responsible for the oversight and delivery of high-quality services to all of our public sector clients. His experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act, Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida. A sample of Bob's Florida public sector clients have included:</p> <ul style="list-style-type: none"> • City of Coral Gables • City of Aventura • City of Coconut Creek • City of Cooper City • City of Coral Springs • City of Deerfield Beach • City of Hallandale Beach • City of Miami • City of North Lauderdale • City of North Miami • Miami-Dade County • Palm Beach County • City of Jacksonville • Martin County • Broward County • Miami-Dade County School Board • Seminole Tribe of Florida 	<p>In his role as industry leader he will ensure that all services provided to the City are delivered in a timely and efficient manner. He will be a valuable resource to the engagement team, drawing on his extensive experience serving governmental entities. He will help to ensure that the engagement team and the City receive the best resources and services from our firm.</p>
<p>Brett Friedman Audit Engagement Partner</p>  <p>brett.friedman@rsmus.com</p>	<p>Brett has more than 20 years of experience providing audit and consulting services to governmental and not-for-profit clients. He is a certified public accountant licensed to practice in the State of Florida. Brett has extensive experience with the adoption of new GASB Standards, including recently, Statements 67, 68, 71 and 72. He is also active in the Firm's internal inspection program. He has served as an instructor for both internal and external CPE programs.</p> <p>Brett's experience includes leading large government audits similar in size to and including the City. A sample of Brett's Florida public sector clients have included:</p>	<p>Brett will serve as engagement partner and will oversee all aspects of the audit. He brings many years of experience leading major government audit engagements and will be involved in all aspects of the engagement. Brett will be available to the City not only during the audit but throughout the year to help</p>

Team Member	Experience	Role and Value to the City
	<ul style="list-style-type: none"> • City of Aventura • City of Cape Coral • City of Coconut Creek • City of Coral Gables • City of Coral Springs • City of Deerfield Beach • City of Hallandale Beach • City of Hollywood • City of Jacksonville • City of Miramar • City of North Miami • City of Tamarac • City of Tampa • City of West Palm Beach • South Florida Water Management District • Broward County • Clay County • Glades County • Martin County • Miami-Dade County • Palm Beach County • School Board of Broward County • Miami-Dade County School Board • School District of Palm Beach County 	<p>the City address issues as they arise.</p>
<p>Tony Brunson M/WBE Partner</p>  <p>abrunson @abcpasolutions.com</p>	<p>Tony has more than 35 years of experience providing audit and consulting services to governmental and not-for-profit clients and is recognized as a governmental industry expert. He is a certified public accountant licensed to practice in the State of Florida. A sample of Tony's Florida public sector clients have included:</p> <ul style="list-style-type: none"> • City of Miami • City of Miami Gardens • City of Fort Lauderdale • City of North Miami Beach • Miami-Dade County • Miami-Dade County School Board • Broward County School Board • Fort Lauderdale University • South Florida Water Management District • Bal Harbour Village • Town of Medley • Broward County • State of Florida • Broward Clerk of Courts • City of Miami General Employees & Sanitation Employees Retirement Trusts • Miami-Dade County School Board • Broward County School Board 	<p>As a small business entity partner, Tony will assist in the audit of the City and will help ensure that all services are provided in a timely and efficient manner</p>
<p>Donnovan Maginley Concurring Review Partner</p> 	<p>Donnovan has more than 23 years of audit experience, focusing on the public sector. He is a certified public accountant licensed to practice in the State of Florida. Donovan has managed and supervised audits of very large and complex municipal engagements, most recently implementing GASBs 67, 68, 71 and 72. A sample of Donovan's Florida public sector clients have included:</p> <ul style="list-style-type: none"> • City of Coral Gables • City of Cooper City • City of Hollywood • City of Miami Beach • City of Sunrise • Broward County • Miami-Dade County • Miami-Dade County Seaport 	<p>As the engagement concurring review partner, Donovan will provide advice and consultations regarding complex accounting matters, assist the engagement team in audit matters, and will be responsible for ensuring that reports issued by the firm comply with professional</p>

Team Member	Experience	Role and Value to the City
<p>donnovan. maginley @rsmus.com</p>	<ul style="list-style-type: none"> • City of Miami • City of Miami, Department of Off-Street Parking • City of Miami Springs • City of North Miami • City of Palm Beach Gardens • City of Pembroke Pines • City of Pompano Beach • Miami-Dade County Solid Waste • Miami-Dade County Transit • Palm Beach County • Miami-Dade County School Board • School District of Palm Beach County • University of Miami 	<p>standards. Donovan’s years of experience and diverse list of clients served will make him a valuable technical resource for the City.</p>
<p>Chantelle Knowles Audit Manager</p>  <p>chantelle.knowles @rsmus.com</p>	<p>Chantelle has more than 12 years of experience providing audit and consulting services to governmental and not-for-profit clients. She is a certified public accountant licensed to practice in the State of Florida. Her experience includes performing audits in accordance with Government Auditing Standards, Uniform Guidance, OMB Circular A-133, Federal Single Audit Act and the Rules of the Auditor General of the State of Florida, as well as providing assistance to clients with the implementation of GASB 67, 68, 71 and 72. A partial listing of Florida clients she has served follows:</p> <ul style="list-style-type: none"> • City of Aventura • City of Cape Coral • City of Coral Gables • City of Coral Springs • City of Deerfield Beach • City of Hallandale Beach • City of Miami Beach • City of West Palm Beach • Martin County • Miami-Dade County • Miami-Dade County Transit • Palm Beach County • Aventura City of Excellence Charter School • Seminole Tribe of Florida • South Florida Water Management District • School Board of Broward County • School District of Palm Beach County 	<p>Chantelle will serve as the audit manager for all aspects of the audit. Her focus will be on coordinating the audit efforts to maximize the efficiency of our audit approach while minimizing our impact on the day-to-day operations of the City. Chantelle has a wide breadth of experience in the audits of city governments and is adept in navigating the intricacies which exist. Her depth of experience will allow her to be a resource to the City throughout the year.</p>
<p>Natalee Camoesas Audit Supervisor</p>  <p>natalee.camoesas @rsmus.com</p>	<p>Natalee has over 8 years of public accounting experience, providing financial and compliance audit and consultation services to a variety of public sector entities, including having previously served the City of Fort Lauderdale. She focuses primarily on, cities, counties, school districts, healthcare organizations, and not-for-profit organizations. A sample of Natalee’s Florida public sector clients have included:</p> <ul style="list-style-type: none"> • City of Coral Springs • City of Deerfield Beach • City of Fernandina Beach • Palm Beach County • Broward Regional Health and Planning Council 	<p>Natalee will serve as the engagement supervisor on the City’s engagement. Natalee will be responsible for supervision of audit staff and will perform test work over complex audit areas.</p>

Team Member	Experience	Role and Value to the City
	<ul style="list-style-type: none"> • City of Jacksonville • City of Jacksonville Beach • City of Jacob City • City of Miramar • City of Pompano Beach • City of Hollywood • City of Hollywood • City of Tamarac • Broward County • Liberty County • Nassau County • Dog Island Special Conservation District • Florida Association of Court Clerks, Inc. • Florida State University International Programs • School Board of Broward County • School Board of Escambia County • School Board of Manatee County 	
<p>Alexandra Lorie Information Technology Director</p>  <p>alexandra.lorie@rsmus.com</p>	<p>Alexandra has more than 15 years of experience providing audit and consulting services to governmental and not-for-profit clients. She is a director in RSM's Information Technology (IT) Risk Advisory Services and business consulting practice. A sample of Alexandra's Florida public sector clients have included:</p> <ul style="list-style-type: none"> • City of Coral Springs • City of Coral Gables • City of Hollywood • City of Miramar • City of Pompano Beach • City of Deerfield Beach • City of Jacksonville • City of Miami Beach • City of Miami, Department of Off-Street Parking • Broward County Clerk of Courts • Palm Beach County • Martin County • Miami-Dade County • Miami-Dade County School Board • South Florida Water Management District • School Board of Broward County • County • School District of Palm Beach County 	<p>Alexandra specializes in complex integrated information system reviews and is experienced at issuing confidential reports under Florida Statute exemptions. She will serve as the information technology consultant of the controls utilized through the City's information technology systems which will be relied upon as part of the audit.</p>
<p>Ray Soriano Cyber Security Director</p>  <p>ray.soriano@rsmus.com</p>	<p>Ray is a senior cybersecurity expert. Ray has been successful in leading and overseeing large-scale global design, implementation, and optimization initiatives that meet critical business objectives. He has over 25 years of proven leadership, risk management and consulting experience.</p>	<p>Ray specializes in complex cyber security reviews. He will serve as the cyber security consultant to identify any security risks, creating options and implementing solutions for the City.</p>

Team Member	Experience	Role and Value to the City
<p>David Luker Construction Recovery Specialist</p>  <p>david.luker@rsmus.com</p>	<p>David has over 11 years of public accounting experience that includes planning and managing construction closeout audits, facilities and construction internal audits, contract compliance engagements, and other consulting services. He is responsible for project management, risks and controls, business process analysis, contract compliance services, risk management, and forensic investigations. A sample of David’s Florida public sector clients have included:</p> <ul style="list-style-type: none"> • The State of Florida • University of Central Florida • Arlington County, Virginia • Brevard County • Broward College • School Board of Broward County • City of Orlando • Jacksonville Aviation Authority • Osceola County School District • Prince William County, Virginia • School Board of Brevard County 	<p>David will serve as the construction management risk specialist on the City’s audit. As part of our overall risk assessment, David will help evaluate if there are any audit risks associated with major construction endeavors undertaken by the City.</p>
<p>Lisa Chanzit Actuarial Specialist</p>  <p>lisa.chanzit@rsmus.com</p>	<p>Lisa has more than 36 years of experience providing consulting services to governmental and not-for-profit clients. As a director in the Actuarial Services practice of RSM’s Human Capital Services unit, Lisa provides actuarial consulting services for self-insured and fully insured plan sponsors in the public and private sectors. A sample of Lisa’s Florida public sector clients have included:</p> <ul style="list-style-type: none"> • City of Coral Gables • City of Deerfield Beach • City of Hollywood • City of Miami • City of Miami Beach • City of Miramar • City of Jacksonville • City of Pompano Beach • Palm Beach County • School Board of Broward County • Miami-Dade County School Board 	<p>Lisa will assist the team with the review of actuarial reports as a subject-matter expert. She will provide independent reviews of the City’s actuarial reports as part of our audit approach. She will focus on the methodologies used and significant assumptions applied.</p>

Our team members are involved in a number of professional and civic organizations including the Government Finance Officers Association, Florida Government Finance Officers Association and School of Government Finance, Florida League of Cities, AICPA and FICPA. Details of these relationships are provided in the engagement team’s bios in the Appendix to this proposal.

Continuing professional education

We are committed to continuous learning and professional growth. Our Firm's competitive edge is the high level of professional competence that we provide to our clients. All employees are expected to continually maintain "state of the art" skills for client service. In order to maintain our high level of technical competence, we have continuing education programs for all partners and professional staff members, which exceed national and state standards. All of the audit professionals of RSM comply with the education requirements as set forth in *Government Auditing Standards*, published by the Comptroller General of the United States. All key members of the engagement team meet the educational requirements under Florida Statutes, Chapter 11.45.

RSM's audit and accounting programs train audit professionals to provide the accounting and auditing services which have become the cornerstone of our client relationships.

All professional employees receive at least 40 hours of continuing professional education (CPE) per year. Most professionals exceed that amount since each office location also conducts extensive training throughout the year.

All professionals who participate in audits of governmental clients receive a minimum of 24

hours of government audit and accounting CPE every two years in subjects directly related to:

- The client's environment, including accounting unique to the industry.
- Auditing techniques as they pertain to satisfaction of federal audit requirements.

Yearly, we conduct seminars for our clients and friends which have covered emerging issues in the government sector. We will provide this training to the City, at no charge, for the life of this contract. We also provide technical newsletters and webinars throughout the year to our clients.

Staff continuity

We recognize the impact staffing changes have on clients and are committed to maintaining continuity and team stability as much as possible.

Our policy is to maintain the integrity of the client service team from year to year. While we cannot guarantee that every member of the service team will return each year, we provide staffing consistency whenever possible. In addition, we make every effort to mitigate disruption when staffing changes occur.

If a change in key personnel should arise, partners and directors on your account will transfer specific knowledge about the City to new team members, helping to bridge any gaps and avoid interruptions in the performance of services. We will also request authorization from the City to approve or reject any replacements which may be required.

4.2.4 Approach to Scope of Work

Provide in concise narrative form, your understanding of the City's needs, goals and objectives as they relate to the project, and your overall approach to accomplishing the project. Give an overview on your proposed vision, ideas and methodology. Describe your proposed approach to the project. As part of the project approach, the proposer shall propose a scheduling methodology (time line) for effectively managing and executing the work in the optimum time. Also provide information on your firm's current workload and how this project will fit into your workload. Describe available facilities, technological capabilities and other available resources you offer for the project.

Scope of services

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

- a. For the City:
 - 1) A report on fair presentation of the basic financial statements, as a whole, in conformity with generally accepted accounting principles.
 - 2) A report on the internal control structure based solely on the auditor's understanding of the control structure made as part of the audit of the financial statements.
 - 3) A report on compliance with applicable laws and regulations that may have a material effect on the financial statements.
- b. For the City's Federal Awards and State Financial Assistance Programs:
 - Federal and State single audit reports that comply with Uniform Guidance and OMB Circular A-133, as applicable and the Florida Single Audit Act.
- c. For the City's large user wastewater agreements:
 - A report on fair presentation of the schedule of large user wastewater treatment rate computation, in conformity with generally accepted accounting principles.
- d. For the Community Redevelopment Agency (CRA):
 - A report on fair presentation of the basic financial statements, as a whole, in conformity with generally accepted accounting principles.
- e. Reporting to the Audit Advisory Board
- f. Provide a separate quote to audit the General Employees' Retirement System financial statements.
- g. Reporting on irregularities and illegal acts

GASB

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

participate in the standard-setting process through our membership affiliations and our process of responding to various exposure drafts issued by the GASB. Based on our experience and direct involvement with the standard setting bodies, RSM is in a unique position to provide the City with analysis of current accounting, auditing and financial reporting pronouncements and their potential impact on the City. As your auditors, this will allow us to keep the City apprised of emerging issues, including regulatory and technical developments that could affect financial reporting and business operations. A partial listing of upcoming GASBs that you requested a brief explanation of their potential impact on the City are presented below. As your auditors we would have to audit the information presented in your financial statements including these revised disclosures:

- **GASB Statement No. 74**, “Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans”. This Statement will require the net OPEB liability to be measured as the total OPEB liability, less the amount of the OPEB plan’s fiduciary net position. This is a change from current accounting which focuses on the annual OPEB cost and annual contributions made to the OPEB plan. Since the City has a funded OPEB Trust fund you will need to add additional disclosures in the notes to the financial statements and the required supplementary information similar to what was required when the City adopted GASB 67 the year before GASB 68. *GASB 75 will also apply to the City and will require the City to record the entire unfunded actuarial accrued liability for OPEB which was approximately \$38 million in your 2015 CAFR.*
- **GASB Statement No. 77**, “Tax Abatement Disclosures”. This Statement will require the City if they have entered into tax abatement agreements to disclose certain information about the agreements in their financial statements such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, the types of commitments made by tax abatement recipients and the gross dollar amount of taxes abated during the period. This will require additional disclosures to the extent the City has tax abatements.
- **GASB Statement No. 78**, “Pensions Provided through Certain Multiple- Employer Defined Benefit Pension Plans” does not appear as if it will affect the City since you did not disclose any multi-employer plans in your 2015 CAFR.
- **GASB Statement No. 79**, “Certain External Investment Pools and Pool Participants” establishes additional note disclosure requirements for qualifying external investment pools that measure all their investments at amortized cost for financial reporting purposes and for governments that participate in these pools including the City. This statement is effective for the City for fiscal year 2016.
- **GASB Statement No. 80**, “Blending Requirements for Certain Component Units, an amendment of GASB Statement No. 14”. The provisions of this statement would apply to a component unit if it is organized as a not-for – profit corporation in which the City is the sole corporate member. Any component units meeting this criteria would have to be reported as blended component units. From review of your CAFR, this does not appear to affect your current reporting.

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

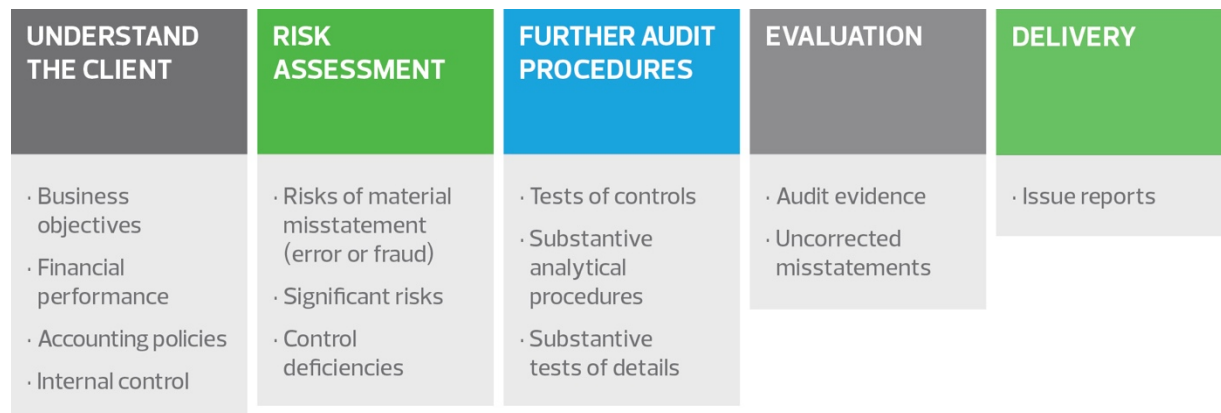
risk-based approach focusing on key transaction cycles and account balances with an emphasis on internal controls. This enables us to identify key audit components and tailor our procedures to the unique aspects of the City's business. We are often commended and recognized by our clients for the thoroughness of our audit process

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

- Meeting with the City's management to obtain an understanding of your business concerns and challenges;
- Thoroughly understanding and documenting the accounting and information systems;
- Identifying major areas of audit risk;
- Evaluating the design and operating effectiveness of internal controls;
- Coordinating the audit process with the Finance Director and key finance personnel;
- Performing tests of compliance;
- Utilizing interactive data extraction software (IDEA) to identify major and unusual transactions for further testing;
- Utilizing statistical sampling in selecting items for testing compliance and/or substantive tests where it is determined to be effective. Such as:
 - To test internal controls that we plan to rely on to reduce the scope of planned substantive tests;
 - Substantive tests of account balances and legal compliance for both financial audit and Uniform Guidance and A-133 compliance audit, as applicable;
- Reviewing major sources of information such as the City's budgets, organizational charts, and procedures manuals;
- Obtain key performance indicators used by management for use in analytical procedures and review;
- Evaluating economic and industry factors affecting operations;
- Thoroughly understanding and documenting the internal control systems over key transaction cycles (i.e. procurement, payroll, revenue and cash receipts, capital assets and debt);
- Evaluating information technology system access controls for key accounting and information systems and effectiveness of automated internal control functions (i.e. payroll submission, online receiving, purchase requisitioning);
- Using analytical procedures at the planning stage to identify specific risks or errors in the financial statements or of potential compliance violations;
- Performing testing on interim balances to minimize the amount and timing of year end testing;
- Using analytical procedures to perform substantive tests and final review of the financial statements;
- Performing substantive testing of balances.

The following diagram provides an overview of our overall audit methodology and approach:

Key steps in the RSM audit process



- **Understand the client**—We learn as much as possible about your business up front in order to properly understand the account balances, classes of transactions, and disclosures relevant to your activities.
- **Risk assessment**—We assess the risk that errors or fraud may cause a material misstatement of financial statements. We next decide whether the identified risks relate to specific relevant assertions related to significant account balances, classes of transactions, or disclosures, or whether they relate to the financial statements taken as a whole and potentially affect many relevant assertions. We then determine which of the identified risks of material misstatement are significant risks that require special audit consideration. We also identify internal control deficiencies as part of our risk assessment process.
- **Further audit procedures**—We next determine the nature, timing and extent of tests of controls and substantive procedures necessary to address the risks identified. We select transactions for testing using various

approaches, which may include specific identification of transactions or may involve sampling. When audit evidence obtained from the audit procedures results in identification of previously unidentified risks of material misstatement or contradicts planned risk assessment procedures, we revise the assessment and plan and perform additional audit procedures to reduce risk of material misstatement related to those assertions to an acceptably low level.

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

- **Delivery**—Our audit culminates with the issuance of a report on the financial statements, report on internal control over financial reporting, reports on compliance, report to the audit committee and, if applicable, communications of material weaknesses and significant deficiencies.

Proactive resolution of accounting issues

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

Utilizing our wealth of understanding and experience serving South Florida municipalities, we have developed an audit approach tailored specifically for the City, with particular consideration for your controls, systems and personnel resources. This approach would be further refined every year after discussions with City staff and as we get to know the City better.

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

[Planning Phase](#)

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

A thorough understanding of your organization and its operating environment is essential for the development of an audit plan for an efficient, cost effective audit. During this phase, we will meet with

appropriate personnel to update and document our understanding of your operations including business concerns and challenges and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff. During this phase we will perform the following activities:

- Review the regulatory and statutory compliance requirements within which the City operates. This will include a review of applicable federal laws, state statutes, ordinances, resolutions, debt instruments, contracts, other agreements, and minutes of meetings of the City commission and various committees.
- Review major sources of information such as the City's budgets, organization charts, procedures manuals, financial systems, and management information systems.
- Document and update our understanding of the City's internal control processes.
- Document and update our understanding of the accounting and information systems.
- Consider the methods that the City uses to process accounting information which influence the design of the internal control. This understanding includes knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation by the City.
- Identify and resolve accounting, auditing and reporting matters noted during planning.

Internal Control Evaluation

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

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

Risk Assessment

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

Fieldwork Phase

Interim Fieldwork

Interim fieldwork will be focused on developing a deep understanding of the City's significant transaction cycles. Our efforts will primarily focus on the revenue, expenditure and payroll cycles for the City's general fund and water/sewer enterprise fund. We will also examine the business cycles of the general employee's pension plan as well the self-insurance/risk management activities. During this phase of the audit we will request the City's internal control documentation over the major transaction cycles. We will also need access to personnel who initiate, authorize, process and record transactions in each of these cycles.

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

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

Final Fieldwork

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

Cash and cash equivalents

Confirmation procedures will be performed to test the existence of cash. City bank reconciliations will be tested for accuracy, and cutoff procedures will be performed at the balance sheet date. Additionally, we will use IDEA software to test the sequential integrity of the City's check registers.

Investments

Investment balances will be confirmed. Valuation testing will be performed through the use of our internal valuation specialists.

Receivables

Receivable balances will be confirmed on a sample basis. A statistical sampling model will be used to select accounts for confirmation. For certain receivables, confirmations are not effective (water and waste water and sanitation receivables). For these types of receivables, alternative procedures will be performed.

Capital assets

Capital asset additions will be tested for existence. Valuation will be tested primarily through substantive analytic procedures. Disposals of capital assets will be tested for proper authorization. If impairment of existing capital

assets is indicated, we will examine management's calculation of the impairment loss.

Vouchers and accounts payable/due to other government agencies

The completeness of vouchers and accounts payable will be tested through the examination of cash disbursement registers subsequent to the City's year-end. If risk assessment procedures indicate a risk that recorded balances are incorrect, we will design substantive audit procedures to test the existence of those balances. This is often accomplished by using our IDEA software to "match" subsequent cash disbursements to the accounts payable detail.

Accrued salaries/accrued compensated absences

Accrued salaries and accrued compensated absences will be tested through the use of substantive analytic procedure designed for a high level of precision. Control testing will be performed over the entire payroll cycle.

Bonds and notes payable

Bonds and notes payable will be subject to confirmation procedures. Additionally, RSM will test compliance with debt covenants that are material to the financial statements. For example, RSM will test minimum debt service coverage as well as minimum debt reserve requirements.

Pension, self-insurance, and OPEB liabilities

The recorded values for pension, self-insurance, and OPEB liabilities are dependent on actuarial valuations. Our approach to auditing these valuations is threefold. The first step is to provide the valuation reports to our internal subject matter experts. RSM actuaries will evaluate the methods used in calculating the liability as well as the assumptions used in developing the models. Members of the audit team will then test the

inputs given to the City's actuaries to determine that the City's actuarial models were based on accurate data. Lastly, we will evaluate the professional credentials of the City's actuaries and confirm their independence from the City.

Net position/fund balance

Equity balances will be rolled forward from the prior year and recalculated by the auditors. Restricted balances will be traced to external restrictions or enabling legislation. Committed and assigned balances will be traced to ordinances and resolutions of the City Commission.

Revenues

Revenues are subject to a mixture of procedures. Depending on the nature of the revenue, we will perform control testing, substantive analytics, and substantive tests of details. Typically, revenue cycles that are comprised of large numbers of transactions and follow a predictable pattern (water and waste water, sanitation, and building permits) are more efficiently tested through substantive analytics and tests of control. Revenue cycles that are comprised of few transactions with large values per transaction (grant revenue, sales tax, and shared revenues) are effectively tested through substantive tests of details.

Expenditures/expenses

Our approach to testing expenditures/expenses is to segregate transactions by cycle. Our typical cycles include; payroll and related expenses, expenditures/expenses for goods and services, capital outlay, and debt service. Due to the volume of these transactions we generally employ dual purpose testing (control testing combined substantive tests of details) utilizing a statistical or non-statistical sampling model. Tests are designed to provide evidence over completeness, occurrence, accuracy, and classification. Any

identified errors are evaluated by projecting across the population. Expenditure testing, where possible, will also incorporate compliance testing selections to increase efficiency.

Compliance audits

A substantial number of our public sector and higher education clients receive federal funds and require a single audit in accordance with OMB Circular A-133 or OMB Uniform Guidance, as applicable. Our team of professionals possesses comprehensive knowledge of accounting requirements, federal procurement regulations and cost accounting standards and their impact on organizations.

As a firm, we have performed hundreds of single audits annually and have received extensive training in governmental accounting, auditing and financial reporting. In addition, our professionals receive specialized training on the compliance requirements of OMB Circular A-133, OMB Uniform Guidance, and the use of the related compliance supplements, as applicable.

The engagement team brings in-depth knowledge of OMB Circular A-133, OMB Uniform Guidance, federal acquisition regulations, as applicable, as interpreted by government auditors, positioning them to assist you in areas such as the following:

- Advise on allowable costs
- Interface and mediate with pertinent agencies in each step of an award process
- Defend your organization from allegations by audit agencies with regard to compensation, allowable costs and allocation, and timekeeping policies
- Review allocation of fringe expenses

- Review allocation of expenses among fringe, G&A, and overhead expense pools and the propriety of the bases over which they are allocated
- Compare proposed rates with actual rates and analyze variances
- Recommend the best presentation and timing of indirect rate structure revisions
- Perform proactive government audit risk assessments including evaluation of compensation, uncompensated overtime, timekeeping practices, capitalization and expense policies, and other issues as necessary.
- Provide recommendations on best practices to improve your internal controls over grant management

We will deliver more than just an interpretation of the rules and regulations as they exist. Our professionals will give the City insight into how the federal government operates, removing the burden of having to train staff in the intricacies of government grant accounting and federal regulations.

Reporting Phase

The final segment of our audit plan consists of resolving any open testing, review of the audit work papers and financial statements and the issuance of our opinions. A key aspect of our audit approach is the wrap up and review process. Our approach to completing the audit requires our senior team members to be in the field early and often. This means that you will see the engagement partner during the audit in your offices. We do not perform reviews remotely or “in the office”. Rather, we conduct them in real-time in your offices. This helps ensure that you will not have any late surprises that are identified by the partner reviews. This also provides for increased efficiency in the audit and makes our senior professionals available to City staff throughout the audit. We schedule the engagement to complete all reviews in the field, issue our opinions, and turn out the lights and leave the City facility.

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

Review	Nature of Review
Engagement Performance and Administration Review, done by in-charge	Work of all assistants in detail, including workpapers, financial statements, audit report, compliance reports and management letter
Fairness Review, done by engagement manager	All workpaper files, financial statements, audit report, compliance reports and management letter
Partner Review, done by engagement partner	Financial statements, audit report, compliance reports, management letter, workpaper files for significant and

	critical areas, concurrence with conclusions of engagement team
Concurring Review, done by engagement quality review partner	Financial statements, audit report, compliance reports and management letter. Workpaper files for significant and critical areas, concurrence with conclusions of engagement team.

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

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

- Our planning process includes extensive involvement from management to help us identify critical business and accounting issues. Your input will be incorporated into our risk assessment process, fraud risks, business changes and overall audit approach, ensuring that our audit processes are uniquely catered to your challenges. And most importantly, our intensive planning process will provide your staff with a specific understanding of what is expected of them, minimizing disruptions to everyone’s work schedule throughout the year

- We truly differentiate ourselves through a high level of partner involvement. Our senior level professionals will be involved throughout the entire process, from planning through report issuance. This will result in process efficiencies, better communication among audit staff members, and a more thorough explanation of audit result and recommendations for the future.

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

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

Transparency and communication

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

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

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

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



Project Tracker

[Engagement Dashboard](#)

[Pending PBC Items](#)

Project Name	City of _____	Planned Start
Project Manager	Brett Friedman	Planned End

Activity Summary as of:	November 1, 20XX		
Activities	Planned Start	Planned End	Actual % complete
Capital Asset	November 21, 2015	December 7, 2015	50%
Risk Management	November 21, 2015	December 7, 2015	75%

Listing of PBC Items or other open points not provided:			
Transaction Cycle	# of PBC items pending	PBC Item Pending	Past Due Date
Capital Asset	2	C3 & C4	10/12/2015
Risk Management	1	RM2	10/12/2015
Total	3		

Listing of upcoming PBC Items due:		
Transaction Cycle	PBC Item	Due Date
Treasury	T1 - Bank Recon for all cash accounts as 9/30/15	11/10/2015
Treasury	T2 - Bank statements for Sept, Oct, Nov 2015	11/10/2015
Treasury	T3 - Investment schedule of unrealized gains and losses	11/10/2015
Treasury	T4 - Restrict cash work sheet	11/10/2015
Treasury	T5 - Roll forward of long-terms and short-term debt	11/10/2015

Engagement Dashboard									
Task / Activity	Date Requested	Due Date	Work Status				Partner Review	Issues/ Exceptions noted	Comments
			Date Received	Staff Prepared	In-charge review	Mgr Review			
Final PBC Items									
Capital Assets									
C1 - Capital Asset Schedule Roll forward including additions, deletions and related accumulated depreciation at 9/30/15	07/02/2015								
C2 - Capital Assets Schedule and Accumulated Depreciation details as of 9/30/15	07/02/2015								
C3 - Support voucher for purchases of Capital Assets, and related board resolutions if applicable	07/02/2015								
C4 - Analysis of interest capitalization costs	07/02/2015								
Risk Management									
RM1 - Liability self insurance actuarial report	07/02/2015								
RM2 - Summary loss report	07/02/2015								
RM3 - Open and closed paid claims provided to actuary	07/02/2015								
RM4 - Health self insurance claims lag analysis fo reserve	07/02/2015								
Treasury									
T1- Bank reconciliation for all cash accounts at 9/30/15	07/02/2015								
T2 - Bank statements for Sept., Oct., Nov 2015	07/02/2015								
T3 - Investment schedule of unrealized gains and losses									
T4 - Restricted cash worksheet	07/02/2015								
T5 - Roll forward of long-term and short-term debt	07/02/2015								
Accounts Payable									
AP1 - Check registers from Oct 1 through November 23, 2015 (additional check runs will be requested till the end of fieldwork date)	07/02/2015								
AP2 - AP detail as of 9/30/15	07/02/2015								
Single Audit									
SA1 - Schedule of expenditures of federal awards	07/02/2015								
6. A schedule of future maturities for outstanding debt (5 year debt payout schedule).	07/02/2015								

Milestones and timing

Based on your needs for this project, we have developed the following timeline in connection with the services we are to perform for the City. The dates may be modified the first year based on the timing of the appointment of the auditors for the 2017 audit.

Audit Stage	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
Planning Phase:									
Entrance conference	■								
Provide detailed audit plan		■							
Fieldwork Phase:									
Interim work			■						
Complete fieldwork						■	■		
Reporting Phase:									
Report preparation and issuance								■	
Exit conference								■	
Presentation to City Commission									■

Progress conferences will be held with Finance Department personnel and the Audit Advisory Board throughout the engagement until issuance of the final report.

Workload management

If we are engaged by the City, you will be a priority for our Firm and to each member of your engagement team. Our work load fluctuates based on a number of factors, including timing and currently pending engagements.

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

The engagement team along with City management will design a plan that will ensure expectations are met along with responsive and timely delivery of services as required by the City. The engagement in-charge and staff will be solely dedicated to the City from start to finish for the audit. We believe this to be a team effort so that all team members understand their roles, expectations, deliverables and timelines.

RSM has the bench strength of our eight Florida offices and our national public sector practice that we can draw upon to ensure that the City is served to the best of our ability. Our public sector team works diligently to ensure our client engagements are scheduled such that our client's timelines are considered and target dates are met.

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

Use of audit technology

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

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

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

audit efficiency and effectiveness through the use of the following functions:

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

EDP audit responsibility

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

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

Risks identified during our assessment will be incorporated into our overall audit approach.

Related recommendations will be promptly discussed with the City's management.

Impact of information technology on the audit approach

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

Resources for the City

The City needs to entrust its audits to a firm with strong credentials and capabilities in serving the public sector. RSM handles the audit and compliance needs of more than 700 government entities and organizations. **In South Florida, we serve more large municipalities and government entities like the City than any other firm.**

In addition to an engagement team that brings over 60 years of public accounting experience, and leadership with an average of over 20 years of experience, we believe the City will benefit from the following:

- **Dedicated government practice.** RSM has a national practice focused solely on serving governmental organizations. This enables us to leverage our experience across multiple clients throughout the country and identify trends and industry practices from a

diverse national client base. In contrast, access to diverse experience and insight can be rather limited at “local” firms that do not have a national presence.

- **Resources.** Our national government industry practice includes more than 140 partners and principals who are dedicated to handling the needs of public sector entities, plus hundreds of individuals at varying levels of experience. This includes representatives on various panels and committees of standard setting bodies, including the Government Audit Quality Center and State and Local Government Expert Panel. We also have resources dedicated to the timely communication of relevant information affecting business in general and our client’s industries in particular. A sampling of our publications which are available to clients and friends of the firm include:
 - **Muse** – a quarterly newsletter for government and not-for-profit entities to keep them abreast of the latest industry news and information featuring topics such as risk assessment, benchmarking and audit committee effectiveness.
 - **National A&A Insights** – an electronic newsletter covering the latest in audit and accounting developments relevant to all industries.

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

- **Financial Reporting Insights.** A biweekly resource for recent financial reporting developments and practice issues.
- **RSM Tax Digest.** A monthly newsletter highlighting tax developments of interest to today’s organizations.
- **Educational webcasts and seminars.** We offer frequent virtual and in-person presentations on topics of importance to our clients
- **Government audit experience.** RSM has strong experience across the entire range of the public sector, serving more than 700 public sector clients annually. Having our professionals dedicated to a particular industry promotes awareness of current trends, legislative changes, technological developments, and issues pertinent to your industry.
- **Excellence.** We have assisted many clients in earning the GFOA Certificate of Achievement for Excellence in Financial Reporting. Our teams include professionals that are designated reviewers for the GFOA Certificate of Achievement Program, ensuring you will receive the most comprehensive guidance.
- **Value.** Through specialization within the public sector, we create meaningful value for clients through a strong knowledge base and efficient audit processes. With these credentials in the City’s corner, your stakeholders can be confident that your audit is conducted in accordance with applicable professional standards

4.2.5 References

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

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

Note: Do not include City of Fort Lauderdale work or staff as references to demonstrate your capabilities. The Committee is interested in work experience and references other than the City of Fort Lauderdale.

Below is a select list of governmental clients served by RSM within the past three years which are similar in nature to that of the City.

Client name & contact information	Description of work	Service dates	Engagement partner	Total hours	Total cost
City of Miami Jose Fernandez Finance Director +1 305 416 1324 jmfernandez@miami.gov.com	Annual audit and federal and state single audits	2007 – 2018	Donnovan Maginley	3,100	\$3,485,000
City of Hollywood Ernie Acosta, Financial Services Department Director +1 954 921 3228 eacosta@hollywoodfl.org	Annual audit and federal and state single audits; pension plan audits	2009 – 2015	Donnovan Maginley	2,500	\$1,816,000
City of Coral Springs Kim Moskowitz Controller +1 954 344 1092 kmoskowitz@coralsprings.org	Annual audit and federal and state single audits; pension plan audits; audit of Community Redevelopment Agency	2006 – 2016	Brett Friedman	1,200	\$1,714,590

City of Coral Gables Diana Gomez Finance Director +1 305 460 5275 dgomez@coralgables.com	Annual audit and federal and state single audits; special reports	2004 – 2016	Donnovan Maginley	1,200	\$1,647,000
City of Miramar Faye Munnings Assistant City Manager +1 954 602 3116 fmunnings@miramarfl.gov	Annual audit and federal and state single audits	2011 – 2016	Brett Friedman	900	\$633,700

Below is a select list of current governmental clients served by ABPA within the past three years which are similar in nature to that of the City.

Client name & contact information	Scope of work	Service dates	Engagement partner	Total hours	Total cost
City of Miami Gardens Patricia Varney Chief Financial Officer 305 622 8000 ext 2400	Annual audit, federal & state single audits	2015 - 2017	Anthony Brunson	800	\$202,500
City of Miami, Florida General Employees' and Sanitation Employees' Retirement Edgard Hernandez Assistant Pension Administrator Trust and Managed Trusts 305 441 2300	Annual Financial Auditing and Comprehensive Annual Financial Reporting.	2015 – 2015	Anthony Brunson	300	\$124,000
Broward Clerk of Courts Jeffrey Sutton, Esq. Finance Director 954 831 6244	Audit of Financial Statements	2014 – 2015	Anthony Brunson	300	\$98,000

4.2.6 Minority/Women (M/WBE) Participation

If your firm is a certified minority business enterprise as defined by the Florida Small and Minority Business Assistance Act of 1985, provide copies of your certification(s). If your firm is not a certified M/WBE, describe your company's previous efforts, as well as planned efforts in meeting M/WBE procurement goals under Florida Statutes 287.09451.

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

RSM believes in equal opportunity and affirmative action. We are a firm committed to diversity and outreach to qualified Small Business Enterprises (SBE) in our community. With various clients, including School Board of Broward County, Miami-Dade County School Board, Miami-Dade County, Palm Beach County and School District of Palm Beach County, we utilize the staff of M/WBE firms in our area. We are partnering with the firm of Anthony Brunson & Company, P.A. and allocating 20% of the work to them and providing their staff with the same level of training and supervision that we provide our own staff.

4.2.7 Subcontractors

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

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

4.2.8 Required Forms

a. Proposal Certification

Complete and attach the Proposal Certification provided herein.

b. Cost Proposal

Provide firm, fixed, costs for all services/products using the form provided in this request for proposal. These firm fixed costs for the project include any costs for travel and miscellaneous expenses. No other costs will be accepted.

c. Non-Collusion Statement

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

d. Local Business Preference (LBP)

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

e. Contract Payment Method

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

f. Sample Insurance Certificate

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

g. Business License

Evidence that your firm and/or persons performing the work are licensed to do business in the State of Florida

Supplier Response Form

BID/PROPOSAL CERTIFICATION

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

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

Company: (Legal Registration)

Address:

City: State: Zip:

Telephone No. FAX No. Email:

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

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

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

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

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

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

cancellation or modification within the listed timeframes. Contractor reserves the right to reasonably consent to any requested modification of insurance requirements.

Exceptions form attached

The below signatory hereby agrees to furnish the following article(s) or services at the price(s) and terms stated subject to all instructions, conditions, specifications addenda, legal advertisement, and conditions contained in the bid/proposal. I have read all attachments including the specifications and fully understand what is required. By submitting this signed proposal I will accept a contract if approved by the City and such acceptance covers all terms, conditions, and specifications of this bid/proposal. The below signatory also hereby agrees, by virtue of submitting or attempting to submit a response, that in no event shall the City's liability for respondent's direct, indirect, incidental, consequential, special or exemplary damages, expenses, or lost profits arising out of this competitive solicitation process, including but not limited

to public advertisement, bid conferences, site visits, evaluations, oral presentations, or award proceedings exceed the amount of Five Hundred Dollars (\$500.00). This limitation shall not apply to claims arising under any provision of indemnification or the City's protest ordinance contained in this competitive solicitation.

Submitted by:

Brett Friedman

Name (printed)



Signature

1/23/17

Date:

Partner

Title

Please enter your password below and click Save to save your response.

Please be aware that typing in your password acts as your electronic signature, which is just as legal and binding as an original signature. (See [Electronic Signatures in Global and National Commerce Act](#) for more information.)

To take exception:

- 1) Click Take Exception.
- 2) Create a Word document detailing your exceptions.
- 3) Upload exceptions as an attachment to your offer on BidSync's system.

By completing this form, your bid has not yet been submitted. Please click on the place offer button to finish filling out your bid.

Username **McGladreyFL**

Password *

[Save](#) [Take Exception](#) [Close](#)

* Required fields

City of Fort Lauderdale RFP – List of Exceptions

Section II – Special Terms & Conditions

2.24.1 Additional insureds shall be included via a blanket endorsement.

2.24.2 In lieu of an endorsement, Contractor agrees to provide the requested notice of cancellation or modification within the listed timeframes.

2.24.3 Contractor requests that any insurance company authorized to issue insurance policies in the state of Florida be given de facto approval by the City's Risk Manager.

Contractor agrees to provide Professional Liability coverage in the amount of \$1,000,000 per occurrence.

2.40 At all times Contractor's workpapers shall remain the sole property of Contractor and are not subject to the terms of this Section.

Section III – Technical Specifications/Scope of Services

05. Auditor requests that access to workpapers be limited to a representative of a regulator of the City.

City of Fort Lauderdale General Conditions

Part IV Bonds and Insurance

4.02 In lieu of an endorsement, Contractor agrees to provide the requested notice of cancellation or modification within the listed timeframes. Contractor reserves the right to reasonably consent to any requested modifications of insurance requirements.

Part V Purchase Order and Contract Terms

5.08 Contractor agrees to the terms of this Section, to the extent any losses, penalties, damages, et al. are found to have been caused by the negligent or willful acts or omissions of Contractor.

5.12 Contractor agrees to the terms of this Section, solely as it applies to its financial records attributable to the services provided to the City under this Agreement.

SECTION VI - COST PROPOSAL PAGE

Proposer Name: RSM US LLP

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

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

Notes:

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

Financial Audit Base Fee	\$207,750 per year
Large User Report	\$ 2,000 per year
CRA Report	\$ 5,000 per year
TOTAL	\$214,750 per year

1. General Financial Audit (Annual) \$ see above

2. Federal Award or State Financial Assistance Program (price per program)
\$ 6,000 per program

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

HOURLY RATES SHALL BE SUBMITTED AS PART OF YOUR RESPONSE. Hourly rates are as follows:

Classification	Hourly Rate
Partner/Principal	\$375
Senior Manager	\$320
Manager	\$250
Senior Auditor	\$170
Auditor	\$120


Total Project Cost - 2017 \$ 256,750

Note: Total project cost assumes 7 major programs/projects

Separate quote for GERS per p 18 RFP \$ 8,500

Submitted by:

Brett Friedman
 Name (printed)


 Signature

January 23, 2017
 Date

Partner
 Title

Supplier Response Form

NON-COLLUSION STATEMENT:

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

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

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

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

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

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

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

<u>NAME</u>	<u>RELATIONSHIPS</u>
NOT APPLICABLE	

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.

Please enter your password below and click Save to save your response.

Please be aware that typing in your password acts as your electronic signature, which is just as legal and binding as an original signature. (See [Electronic Signatures in Global and National Commerce Act](#) for more information.)

To take exception:

- 1) Click Take Exception.
- 2) Create a Word document detailing your exceptions.
- 3) Upload exceptions as an attachment to your offer on BidSync's system.

By completing this form, your bid has not yet been submitted. Please click on the place offer button to finish filling out your bid.

Username **McGladreyFL**

Supplier Response Form

LOCAL BUSINESS PREFERENCE CERTIFICATION STATEMENT

The Business identified below certifies that it qualifies for the local BUSINESS preference classification as indicated herein, and further certifies and agrees that it will re-affirm 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) _____
Business Name 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.
- (2) _____
Business Name is a **Class B** Business as defined in the City of Fort Lauderdale Ordinance No. C-12-04, Sec.2-199.2. A copy of the Business Tax Receipt or a complete list of full-time employees and evidence of their addresses shall be provided within 10 calendar days of a formal request by the City.
- (3) RSM US LLP
Business Name is a **Class C** Business as defined in the City of Fort Lauderdale Ordinance No. C-12-04, Sec.2-199.2. A copy of the Broward County Business Tax Receipt shall be provided within 10 calendar days of a formal request by the City.
- (4) _____
Business Name requests a **Conditional Class A** classification as defined in the City of Fort Lauderdale Ordinance No. C-12-04, Sec.2-199.2. Written certification of intent shall be provided within 10 calendar days of a formal request by the City.
- (5) _____
Business Name requests a **Conditional Class B** classification as defined in the City of Fort Lauderdale Ordinance No. C-12-04, Sec.2-199.2. Written certification of intent shall be provided within 10 calendar days of a formal request by the City.
- (6) _____
Business Name is considered a **Class D** Business as defined in the City of Fort Lauderdale Ordinance No. C-12-04, Sec.2-199.2. and does not qualify for Local Preference consideration.

BIDDER'S COMPANY: RSM US LLP

AUTHORIZED COMPANY
PERSON: Brett Friedman

 1/23/17

NAME

SIGNATURE

DATE

Please enter your password below and click Save to save your response.

Please be aware that typing in your password acts as your electronic signature, which is just as legal and binding as an original signature. (See [Electronic Signatures in Global and National Commerce Act](#) for more information.)

To take exception:

- 1) Click Take Exception.
- 2) Create a Word document detailing your exceptions.
- 3) Upload exceptions as an attachment to your offer on BidSync's system.

BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

115 S. Andrews Ave., Rm. A-100, Ft. Lauderdale, FL 33301-1895 – 954-831-4000

VALID OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017

DBA:
Business Name: RSM US LLP

Receipt #: 317-181374
Business Type: C P A (C P A (PARTNERSHIP))

Owner Name: RSM US LLP
Business Location: 100 NE 3 AVE 300
FT LAUDERDALE
Business Phone: 954-566-5200

Business Opened: 10/01/1987
State/County/Cert/Reg: ACR000740
Exemption Code:

Rooms **Seats** **Employees** **Machines** **Professionals**
5

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

THIS RECEIPT MUST BE POSTED CONSPICUOUSLY IN YOUR PLACE OF BUSINESS

**THIS BECOMES A TAX RECEIPT
WHEN VALIDATED**

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

Mailing Address:

RSM US LLP
331 W 3 ST STE 200
DAVENPORT, IA 52801

Receipt # WWW-15-00144561
Paid 09/07/2016 30.00

2016 - 2017

BROWARD COUNTY LOCAL BUSINESS TAX RECEIPT

Supplier Response Form

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.

P-Car

Please indicate which credit card payment you prefer:

Master Card XX

Visa Card XX

Company Name:

RSM US LLP

Brett Friedman



Name (Printed)

Signature

January 23, 2017

Partner

Date:

Title

Please enter your password below and click Save to save your response.

Please be aware that typing in your password acts as your electronic signature, which is just as legal and binding as an original signature. (See [Electronic Signatures in Global and National Commerce Act](#) for more information.)

To take exception:

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By completing this form, your bid has not yet been submitted. Please click on the place offer button to finish filling out your bid.

Username **McGladreyFL**



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/17/2016

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 Marsh USA Inc. 2405 Grand Boulevard, #900 Kansas City, MO 64108 Attn: KansasCity.CertRequest@marsh.com Fax: 212-948-0015 108 Kuzava	CONTACT NAME: _____		FAX (A/C, No): _____
	PHONE (A/C, No, Ext): _____	E-MAIL ADDRESS: _____	
INSURER(S) AFFORDING COVERAGE			NAIC #
INSURER A : Sentry Insurance A Mutual Company			24988
INSURER B : Sentry Casualty Company			28460
INSURER C : Federal Insurance Company			20281
INSURER D :			
INSURER E :			
INSURER F :			

COVERAGES **CERTIFICATE NUMBER:** CHI-006057553-16 **REVISION NUMBER:** 8

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER			90-18524-04	11/30/2016	11/30/2017	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			90-18524-05 (AOS) 90-18524-06 (MA)	11/30/2016 11/30/2016	11/30/2017 11/30/2017	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			9364-18-93	11/30/2016	11/30/2017	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
A	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY <input type="checkbox"/> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			90-18524-01 (AOS) 90-18524-02 (WI)	11/30/2016 11/30/2016	11/30/2017 11/30/2017	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
City of Coral Springs is named as Additional Insured if required to be so by written contract. Coverage shown is primary and non-contributory if required to be so by written contract. Waiver of Subrogation is granted if required to be so by written contract.

CERTIFICATE HOLDER

SAMPLE INSURANCE CERTIFICATE

CANCELLATION

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

AUTHORIZED REPRESENTATIVE
of Marsh USA Inc.
Keith A. Stiles *Keith A. Stiles*

© 1988-2014 ACORD CORPORATION. All rights reserved.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 07/05/2016

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: Aon Risk Services Northeast, Inc. 199 Water Street, 9th Floor New York, N.Y. 10038
INSURED: RSM US LLP 331 West Third Street, Suite 200 Davenport, IA 52801
CONTACT NAME, PHONE, FAX, E-MAIL ADDRESS, INSURER(S) AFFORDING COVERAGE, NAIC #, INSURER A-F

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

Table with columns: INSR LTR, TYPE OF INSURANCE, ADDL INSD, SUBR WVD, POLICY NUMBER, POLICY EFF (MM/DD/YYYY), POLICY EXP (MM/DD/YYYY), LIMITS. Rows include Commercial General Liability, Automobile Liability, Umbrella Liab, Excess Liab, Workers Compensation and Employers' Liability, and Miscellaneous Professional Liability Insurance.

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

Empty box for Description of Operations / Locations / Vehicles.

CERTIFICATE HOLDER: SAMPLE INSURANCE CERTIFICATE
CANCELLATION: SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE: Aon Risk Services Northeast, Inc.

10:31:08 AM 9/27/2016

Licensee Details**Licensee Information**

Name: **RSM US LLP (Primary Name)**
 Main Address: **331 WEST 3RD STREET STE 200
 DAVENPORT Iowa 52801**

License Mailing:

LicenseLocation: **ONE SOUTH WACKER DRIVE
 SUITE 800
 CHICAGO IL 60606**

County: **OUT OF STATE**

License Information

License Type: **FIRM**
 Rank: **CPA Firms**
 License Number: **ADP004384**
 Status: **Current**
 Licensure Date: **03/05/1984**
 Expires: **12/31/2017**

Special Qualifications **Qualification Effective**
Partnership **10/01/2013**

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

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BUSINESS LICENSES

DBPR - RSM US LLP, FIRM

Licensee Details

Licensee Information

Name: **RSM US LLP (Primary Name)**
 Main Address: **331 WEST 3RD STREET STE 200
 DAVENPORT Iowa 52801**

License Mailing:

LicenseLocation: **ONE SOUTH WACKER DRIVE
 SUITE 800
 CHICAGO IL 60606**

County: **OUT OF STATE**

License Information

License Type: **FIRM**
 Rank: **CPA Firms**
 License Number: **ADP004384**
 Status: **Current**
 Licensure Date: **03/05/1984**
 Expires: **12/31/2017**

Special Qualifications **Qualification Effective**
Partnership **10/01/2013**

DBPR - FRIEDMAN, BRETT, Certified Public Accountant

Licensee Details

Licensee Information

Name: **FRIEDMAN, BRETT (Primary Name)**
 Main Address: **461 CAMERON DRIVE
 WESTON Florida 33326**
 County: **BROWARD**

License Mailing:

LicenseLocation: **461 CAMERON DRIVE
 WESTON FL 33326**
 County: **BROWARD**

License Information

License Type: **Certified Public Accountant**
 Rank: **CPA**
 License Number: **AC0027326**
 Status: **Current,Active**
 Licensure Date: **11/30/1994**
 Expires: **12/31/2017**

Special Qualifications **Qualification Effective**

DBPR - MAGINLEY, DONNOVAN, Certified Public Accountant

Licensee Details

Licensee Information

Name: **MAGINLEY, DONNOVAN (Primary Name)**
 Main Address: **15381 SW 20 STREET
 DAVIE Florida 33326**
 County: **BROWARD**

License Mailing:

LicenseLocation: **15381 SW 20 STREET
 DAVIE FL 33326**
 County: **BROWARD**

License Information

License Type: **Certified Public Accountant**
 Rank: **CPA**
 License Number: **AC0027718**
 Status: **Current,Active**
 Licensure Date: **03/20/1995**
 Expires: **12/31/2017**

Special Qualifications **Qualification Effective**

DBPR - KNOWLES, CHANTELE S, Certified Public Accountant

Licensee Details

Licensee Information

Name: **KNOWLES, CHANTELE S (Primary Name)**
 Main Address: **10430 PEARWOOD PLACE
 BOYNTON BEACH Florida 33437**
 County: **BROWARD**

License Mailing:

LicenseLocation:

License Information

License Type: **Certified Public Accountant**
 Rank: **CPA**
 License Number: **AC0033994**
 Status: **Current,Active**
 Licensure Date: **05/04/2001**
 Expires: **12/31/2017**

Special Qualifications **Qualification Effective**

DBPR - FELDMANN, ROBERT RAYMOND, Certified Public Accountant

Licensee Details

Licensee Information

Name: **FELDMANN, ROBERT RAYMOND (Primary Name)**
 Main Address: **2734 OAKBROOK DRIVE
 WESTON Florida 33332**
 County: **BROWARD**

License Mailing:

LicenseLocation: **2734 OAKBROOK DR
 WESTON FL 33332**
 County: **BROWARD**

License Information

License Type: **Certified Public Accountant**
 Rank: **CPA**
 License Number: **AC0023373**
 Status: **Current,Active**
 Licensure Date: **09/17/1991**
 Expires: **12/31/2017**

Special Qualifications **Qualification Effective**

DBPR - CAMOESAS, NATALEE KATHERINE, Certified Public Accountant

Licensee Details

Licensee Information

Name: **CAMOESAS, NATALEE KATHERINE (Primary Name)**
 Main Address: **1720 SW 22 AVE
 FORT LAUDERDALE Florida 33312**
 County: **BROWARD**

License Mailing:

LicenseLocation:

License Information

License Type: **Certified Public Accountant**
 Rank: **CPA**
 License Number: **AC43945**
 Status: **Current,Active**
 Licensure Date: **09/28/2011**
 Expires: **12/31/2018**

Special Qualifications **Qualification Effective**

Appendices

Memorandum of Authority

Engagement Team Biographies



January 27, 2016

RSM US LLP

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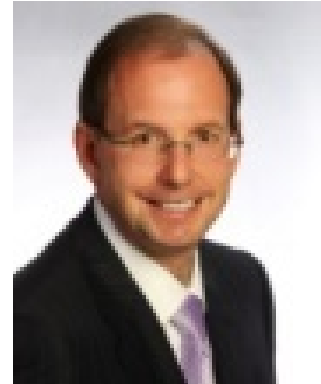
MEMORANDUM OF AUTHORITY

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

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

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Bob Feldmann

Partner, Public Sector
National Public Sector Assurance Leader
Miami, Florida
bob.feldmann@rsmus.com
305 442 8801

Summary of experience

Bob is our Southeast Market Public Sector Practice Leader and is the Miami Office Managing Partner. He is the National Public Sector Assurance Leader for the firm. Bob has over 30 years of audit and accounting experience, serving as partner on various not-for-profit and governmental clients. His experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act, Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida.

Representative client list

- City of Aventura
- City of Cooper City
- City of Coconut Creek
- City of Coral Gables
- City of Coral Springs
- City of Deerfield Beach
- City of Hallandale Beach
- City of Jacksonville
- City of Miami
- City of North Miami
- City of North Lauderdale
- City of Palm Beach Gardens
- Broward County, Florida
- Palm Beach County
- Miami-Dade County School Board
- University of Miami
- Palm Beach County Department of Airports
- Boca Raton Airport Authority

Professional affiliations and credentials

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

Education

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



Brett Friedman

Partner, Public Sector
Fort Lauderdale, Florida
brett.friedman@rsmus.com
954 356 5721

Summary of experience

Brett has more than 20 years of experience providing audit and consulting services to governmental and not-for-profit clients. His experience includes leading large governmental audits. A partial listing of his government audit experience follows:

- City of Aventura
- City of West Palm Beach
- City of Coconut Creek
- City of Coral Gables
- City of Coral Springs
- City of Deerfield Beach
- City of Hallandale Beach
- City of Hollywood
- City of Jacksonville
- City of Palm Bay
- City of Tamarac
- City of Tampa
- Broward County
- Clay County
- Glades County
- Martin County
- Miami-Dade County
- Palm Beach County
- Canaveral Port Authority
- Hillsborough County Aviation Authority
- Jacksonville Aviation Authority
- Jacksonville Port Authority
- Palm Beach County Department of Airports
- South Florida Water Management District
- Miami-Dade County School Board
- School Board of Broward County
- School District of Palm Beach County

Professional affiliations and credentials

- American Institute of Certified Public Accountants
- FICPA State and Local Government Section, FICPA Florida Industry Section and FICPA Accounting Auditing Section, Committee
- FIU Career Management Services Advisory Board, Chair
- Florida Institute of Certified Public Accountants
- Florida International University School of Accounting Corporate Advisory Board
- Government Finance Officers Association and Florida GFOA, associate member
- Miami Downtown Chapter of the FICPA, Past President
- University of Miami School of Accounting Corporate Advisory Board, Vice Chair
- Government Finance Officers Association Special Review Committee
- Florida Government Finance Officers Association 2015 conference presenter, *Internal Auditing 101*
- Florida Government Finance Officers Association 2016 conference presenter, *Integrating Technology in the Audit*

Education

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

Anthony Brunson P.A. (ABPA)



Anthony (Tony) Brunson, CPA

Partner

abrunson@abcpasolutions.com

954 361 6571

Summary of experience

Tony is state and local specialist with more than 35 years of experience working with public entities. He ensures the quality and fiscal compliance of all governmental and not profit clientele service delivery.

Tony has managed scores of audits encompassing the non-profit/government, education, housing, transportation and construction industries. He is a recognized governmental industry expert and has provided professional services to governments since 1978. He has been honored as an “Outstanding Entrepreneur” and community leader on several occasions. ABPA is a member of the AICPA Government Audit Quality Center, the Government Finance Officers Association, and Florida Institute of Certified Public Accountants. Tony has gained extensive experience performing economic impact studies, construction claim reviews and providing economic development consulting services to developers, governments, and community development organizations throughout South Florida. Tony’s representative client list includes the following:

- Miami-Dade County School Bd.
- Broward County School Board
- Fort Lauderdale University
- Bal Harbour Village
- Broward County, Florida
- City of Miami
- City of Miami General Employees & Sanitation Employees Retirement
- Trusts and other Managed Trusts
- City of Miami Gardens
- City of Fort Lauderdale
- City of North Miami Beach
- Miami-Dade County
- South Florida Regional Transportation Authority
- South Florida Water Management District
- State of Florida

Professional affiliations and credentials

- American Institute of Certified Public Accountants and Florida Institute of Certified Public Accountants, Member
- Florida GFOA, Associate Member
- Government Finance Officers Association, Associate Member
- Leadership Broward Class XVII, Member
- Broward Behavior Health Coalition, Treasurer
- Member of Leadership Miami Alumni Association
- Carol City Community Center Foundation, Chairman
- Women in Distress, Former Treasurer
- Miami Homeless Coalition, Treasurer
- National Association of Black Accountants, Former President
- Dade Community Foundation, Former President, Former Treasurer
- Broward Community Foundation, Past Member

Education

- B.S. Jackson State University
- MBE Dartmouth College



Donovan Maginley

Partner, Public Sector
Miami, Florida
donnovan.maginley@rsmus.com
305 569 7986

Summary of experience

Donnovan has over 23 years of audit experience and has devoted his entire career serving the public sector. Throughout his career, he has managed and supervised audits of very large and complex municipal engagements, including Miami-Dade County, Broward County and the City of Miami. His experience is further enhanced by the assistance he provided in the implementation of GASB's 67, 68, 71 and 72. Donnovan has been involved in special projects that include assisting in the development of an operating budget for a municipal entity that was declared to be in a financial emergency, the preparation of comfort letters in association with various bond offerings, and the formation of an indirect cost allocation plan that aided in the allocation of applicable cost to grants. Donnovan's extensive experience enables him to provide timely feedback and "best practice" recommendations relating to various accounting practices and internal control improvements. A partial listing of his government audit experience follows:

- City of Miami
- City of Miami, Department of Off-Street Parking
- City of Hollywood
- City of Miami Beach
- City of Miami Springs
- City of North Miami
- City of Palm Beach Gardens
- City of Pembroke Pines
- City of Pompano Beach
- City of Sunrise
- Miami-Dade County
- Miami-Dade Seaport Department
- Miami-Dade Solid Waste Department
- Broward County
- Palm Beach County
- Miami-Dade County School Board
- School District of Palm Beach County

Professional affiliations and credentials

- Certified Public Accountant, Florida and Washington D.C.
- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Government Finance Officers Association and Florida GFOA, Associate Member
- Board member and finance committee member of the Miami Coalition for the Homeless

Education

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



Chantelle Knowles

Manager, Assurance
Fort Lauderdale, Florida
chantelle.knowles@rsmus.com
954 449 8015

Summary of experience

Chantelle has over 12 years of government auditing experience. Her experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Uniform Guidance, Federal Single Audit Act and the Rules of the Auditor General of the State of Florida. A partial listing of Florida clients she has served follows:

- City of Aventura
- City of Cape Coral
- City of Coral Gables
- City of Coral Springs
- City of Deerfield Beach
- City of Hallandale Beach
- City of Miami Beach
- City of West Palm Beach
- Martin County
- Miami-Dade County
- Miami-Dade Transit
- Palm Beach County
- Aventura City of Excellence Charter School
- Seminole Tribe of Florida
- South Florida Water Management District
- School Board of Broward County
- School District of Palm Beach County

Professional affiliations and credentials

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Government Finance Officers Association, Associate Member
- Florida Government Finance Officers Association, Associate Member

Education

- Bachelor of Business Administration, accounting, University of Georgia
- Masters of Accounting, University of Georgia



Natalee K. Camoesas, CPA

Supervisor, Assurance Services
Fort Lauderdale, Florida
natalee.camosesas@rsmus.com
954 449 8059

Summary of experience

Natalee has over eight years of public accounting experience, providing financial and compliance audit and consultation services to a variety of public sector entities. She focuses primarily on cities, counties, school districts, healthcare organizations, and not-for-profit organizations, including municipal pension plan audits within the South Florida region. A partial listing of her government and not-for-profit audit experience follows:

- City of Coral Springs
- City of Deerfield Beach
- City of Fernandina Beach
- City of Fort Lauderdale
- City of Jacksonville
- City of Jacksonville Beach
- City of Jacob City
- City of Miramar
- City of Pompano Beach
- City of Hollywood
- City of Tamarac
- Broward County
- Liberty County
- Nassau County
- Palm Beach County
- Broward Regional Health and Planning Council
- Dog Island Special Conservation District
- Florida Association of Court Clerks, Inc.
- Florida Medical Practice Plan, Inc.
- Florida Sheriff Youth Ranches, Inc.
- Florida State University International Programs
- School Board of Broward County
- School Board of Escambia County
- School Board of Manatee County

In her current role, Natalee delivers advice and consultation regarding complex accounting matters, assists engagement teams conducting and supervising audits, and is responsible for ensuring that reports issued by the firm comply with all professional standards.

Professional affiliations and credentials

- Certified Public Accountant, State of Florida
- American Institute of Certified Public Accountants, Member
- Florida Government Finance Officers Association, Member
- Florida Government Finance Officers Association, Program Committee Member
- Florida Institute of Certified Public Accountants, Member

Education

- Bachelor of Science, Accounting, Florida State University
- Bachelor of Science, Finance, Florida State University



Alexandra M. Lorié

Director, RAS Technology
Miami, Florida
alexandra.lorie@rsmus.com
305 742 7117

Summary of experience

Alexandra Lorie is a Director in RSM's Information Technology (IT) risk advisory and business consulting practice in Miami, Florida. Alexandra is a consulting professional and project manager with over 15 years of experience working in "Big 4" and global technology consulting firms. Alexandra has experience leading and coordinating business and IT engagements helping companies in a variety of industries. Alexandra possesses a Master's in Management Information Systems.

Areas of experience include IT general control and application control reviews, IT risk assessments, IT attestation (SOC 1/2), project and engagement management, special IT projects and program assessments, business process analysis and improvement, policy and procedure evaluation and development, and system development and implementation. A partial listing of Florida clients she has served follows:

- City of Coral Gables
- City of Coral Springs
- City of Hollywood
- City of Homestead
- City of Jacksonville
- City of Miami
- City of Miami Beach
- City of Miramar
- City of Pompano Beach
- Palm Beach County Department of Airports
- Broward County School Board
- School District of Palm Beach County
- School Board of Brevard County
- Miami-Dade County School Board
- City of Miami, Department of Off-Street Parking
- Greater Miami Convention & Visitors Bureau
- John S. & James L. Knight Foundation
- Broward County Clerk of Courts
- Coral Gables Clerk of Courts
- South Florida Water Management District
- Brevard County
- Miami-Dade County

Professional affiliations and certifications

- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors (IIA)

Education

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



Ray Soriano

Director, Risk Advisory Services
Cyber Security Specialist
Fort Lauderdale, Florida
ray.soriano@rsmus.com
954 356 5679



Summary of experience

Ray is a senior cybersecurity executive successful in leading and overseeing large-scale global design, implementation, and optimization initiatives that meet critical business objectives supported by over 25 years of proven leadership, risk management and consulting experience.

Ray is an articulate speaker, astute negotiator and problem-solver. He possesses outstanding team leadership, strategic planning, decision-making, and organizational skills and is adept at identifying security risks, creating options, and successfully implementing solutions. His technical experience includes:

- Directories: Sun One Directory, Active Directory (LDAP v2/v3 compliant directories)
- Firewall & IDS/IPS: Checkpoint Firewall-1, NAI Gauntlet, Cisco IOS v10 - 12, Cisco PIX, Microsoft Proxy Server, Altavista firewall, Watchguard, NetScreen 100; application level and stateful inspection type firewall technology. Network-based, host-based Intrusion and Prevention type technologies.
- HP Arcsight ESM and logger, Splunk Enterprise, IBM QRadar
- Networking Products: Cisco, Bay Networks/Nortel and 3Com
- Operating Systems: Sun Solaris 2.3-2.8, AT&T NCR SVR4 2.04, Sybase v10, HP-UX 9.X-11.X, Windows 7,8 & 10, Windows 95/98, Windows NT 3.51, 4.0 & 200x client/server, Novell 3.x & 4.x Windows 3.1/XP/Vista, DOS, Linux (variants)
- Security Applications: RSA ACE/Server and ACM1600, SeOS v1.43 & 2.0, BoKS 4.1 & 4.2, Axent Omniguard, Tripwire, Internet Security Safesuite 4.x & 5.0, NAI CyberCop, Axent Netprowler, CSP, SAT, Kane Security Analyst NT, Bindview EMS, AuditTrack, Auditware, CA Sessionwall, ISS Realsecure, Entrust PKI solutions, RACF (REL 1.9.1 & 1.9.2), OMNIGUARD, and various publicly available security software (e.g. Nmap, Wireshark/etherreal, Nessus, Proxy-based tools, etc).

Professional affiliations and credentials

- Certified Checkpoint Security Administrator (CCSA)
- Certified CheckPoint Security Engineer (CCSE)
- Certified in Risk and Information Systems Control (CRISC) - active
- Certified Information Security Manager (CISM)
- Certified Information Systems Auditor (CISA)
- Certified Information Systems Security Professional (CISSP) - active

Education

- Bachelor of Arts, economics, Old Dominion University



David Luker

Director, Risk Advisory Services
Construction Recovery Specialist
Melbourne, Florida
david.luker@rsmus.com
507 220 0410

Summary of experience

David has over 11 years of public accounting experience that includes: planning and managing construction closeout audits, facilities and construction internal audits, contract compliance engagements, and other consulting services. He is responsible for project management, risks and controls, business process analysis, contract compliance services, risk management, and forensic investigations. David has led teams on construction audit projects throughout Florida and nationwide. David is 100% dedicated to risk advisory services within the construction industry, predominantly consisting of higher education, public sector, government and school district construction auditing.

In 2014, David was named among the Orlando Business Journal's top 40 professionals under 40 years old. A partial listing of his government audit experience follows:

- Broward College
- Broward County School District
- Brevard County
- Brevard County School District
- The State of Florida
- City of Orlando
- Jacksonville Aviation Authority
- Osceola County School District
- Prince William County, Virginia
- Swire Properties
- University of Central Florida
- Arlington County, Virginia

Professional affiliations and credentials

- Certified Public Accountant, States of Alabama and Florida
- Alabama Institute of Certified Public Accountants
- American Institute of Certified Public Accountants

Education

- Bachelor of Arts, accounting, Illinois State University
- Master of Business Administration, finance, summa cum laude, Illinois State University
- Master of Science, accounting, magna cum laude, Illinois State University



Lisa Chanzit

Actuarial Specialist
Farmington, Connecticut
lisa.chanzit@rsmus.com
781 789 5177

Summary of experience

Lisa is a director in the Actuarial Services practice of RSM's Human Capital Services unit, providing actuarial consulting services for self-insured and fully insured plan sponsors in the public and private sectors. She has over 32 years of actuarial experience. She provides actuarial support for the firm's audits of government entities, insurance companies, captives, risk pools, and self-insured corporations. A sample listing of the governmental clients Lisa has served include the following:

- City of Coral Gables
- City of Deerfield Beach
- City of Hollywood
- City of Miami
- City of Miami Beach
- City of Miramar
- City of Jacksonville
- City of Pompano Beach
- Palm Beach County
- School Board of Broward County
- Miami-Dade County School Board

Professional affiliations and credentials

- Public Risk Management Association working group on Accounting Standards and Reporting Guidelines and GASB10 Omnibus Project Committee.
- CAS Textbook Committee, Syllabus Committee, Hachemeister Prize Committee, Audit Committee, and AAA Financial Reporting Principles Committee

Education

- Bachelor of Arts, mathematics and biology, University of Rochester
- Master of Science, statistics, University of Chicago

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RSM US LLP is the leading provider of audit, tax and consulting services focused on the middle market, with more than 9,000 people in 86 offices nationwide. It is a licensed CPA firm and the U.S. member of RSM International, a global network of independent audit, tax and consulting firms with more than 38,300 people in over 120 countries. RSM uses its deep understanding of the needs and aspirations of clients to help them succeed.

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