

Proposal to provide financial audit services

City of Fort Lauderdale, Florida

January 23, 2017

RFP#975-11857 – Financial Audit Services



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January 23, 2017

City of Fort Lauderdale
Procurement Services Division
100 N. Andrews Avenue, Room 619
Fort Lauderdale, Florida 33301

Dear Selection Committee:

Cherry Bekaert LLP ("Cherry Bekaert") is pleased to submit this proposal to perform independent auditing services for the City of Fort Lauderdale, Florida (the "City") for the fiscal years ending September 30, 2017 and through September 30, 2021 with the option of auditing its financial statements for each of the two (2) subsequent fiscal years. We look forward to providing the City with a fresh perspective, innovative ideas, and top quality, timely service provided by highly experienced professionals.

Your Guide Forward

Cherry Bekaert is one of the largest providers of government audit services throughout the Southeast United States. Our Government Services Group, comprised of **more than 200 professionals, currently serves more than 150 government entities including over 30 municipalities.** The City will receive high quality service provided locally out of our Florida Practice, while enjoying the depth and breadth of a full team of highly trained and experienced professionals firm-wide.

We are confident that you will find Cherry Bekaert fully capable of meeting your current and future needs. We strongly believe that our experience and perspective makes Cherry Bekaert the ideal partner to help navigate these uncertain times (e.g., grant compliance, unfunded mandates from the state, volatile economy). Please feel free to contact me as an authorized representative at 813.251.1010 or jgilberto@cbh.com should you have any questions regarding this proposal.

Sincerely,

CHERRY BEAKERT LLP

John J. Gilberto, CPA, MBA
Engagement Partner



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Executive Summary

Firm Qualifications and Experience

Established in 1947, Cherry Bekaert has grown to be ranked as the 25th largest accounting firm in the U.S.

At Cherry Bekaert, we have designed our practice to assist clients with their needs through a broad range of services and personalized service provided by highly knowledgeable professionals.

The commitment of the Firm to the public sector is demonstrated by our sustained growth in this practice area and the depth of experience of personnel in our Government Services Group (GSG). As a result of this commitment, our personnel have extensive knowledge of the methods and techniques applicable to government auditing and we apply this knowledge successfully to all clients.

Cherry Bekaert's GSG, comprised of over 200 professionals dedicated to the public sector, coordinates and allocates all resources and talent and is responsible for assuring seamless service delivery and quality control for all government engagements.

Cherry Bekaert's commitment to providing auditing and advisory services is also evident in the over 150 local governments, authorities and public agencies we serve annually. Our involvement with the public sector in Florida and nationwide, as evidenced by our unparalleled governmental client base, means that the majority of our audit personnel serve a public sector client. We offer unique breadth and depth of public sector auditing experience (e.g., financial audits, control assessments, performance audits) and invaluable insight into the issues and stresses affecting the City and its peers.

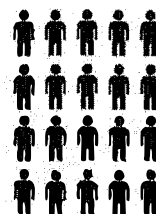
1000+

Associates Firmwide

125+

Partners

& Principals



69+

Years in Business



\$160M+

Annual Revenue

Ranked as a Top Accounting Firm Across the U.S. 25

6 States

& Washington, D.C.

Serving Clients Across the U.S. and Internationally

Founding Member of Baker Tilly International
The **8th Largest Network** in the World
Represented by **154 Firms** in **133 Countries**
Combined Revenue of **\$3.6 Billion**
27,000 Staff Worldwide



Your Guide Forward

Cherry Bekaert's resource network stretches across six states: Florida, Georgia, North Carolina, South Carolina, Virginia, and Maryland. The City will appreciate the ability to access the level of resources and capabilities of a national firm while enjoying the benefits of:

- ▶ direct partner involvement
- ▶ staff continuity
- ▶ proactive communication
- ▶ responsiveness
- ▶ tailored, streamlined service plan

We are pleased to partner with **Alberni Caballero & Fierman, LLP**, a **Broward County certified SBE firm**, whose main focus is serving the public sector. They have served the South Florida area for over 40 years.

AC&F

ALBERNI CABALLERO & FIERMAN, LLP

ACCOUNTANTS • ADVISORS

Service Commitment

Our service professionals are an integral part of the Firm's Government Services Group and will be supported by top government professionals throughout Florida. All members of the City's proposed team will serve the engagement on a full-time basis.

Locations Serving South Florida

- Fort Lauderdale
- Coral Gables

Locations in Florida

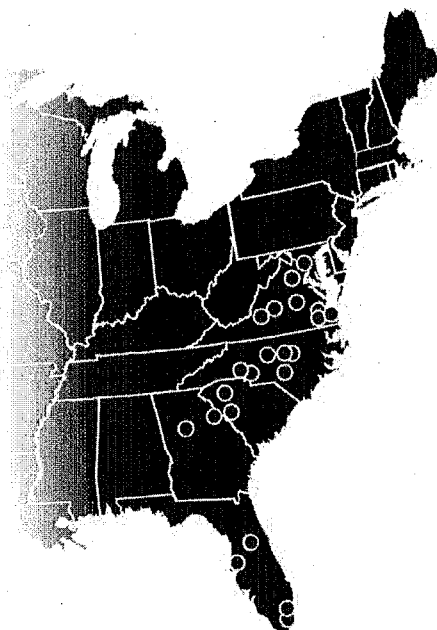
- Fort Lauderdale
- Coral Gables
- Orlando
- Tampa

Location of City's Engagement Team Personnel

- Coral Gables
- Tampa

Location of All Firm Offices

- See map below for firmwide office locations





Engagement Team

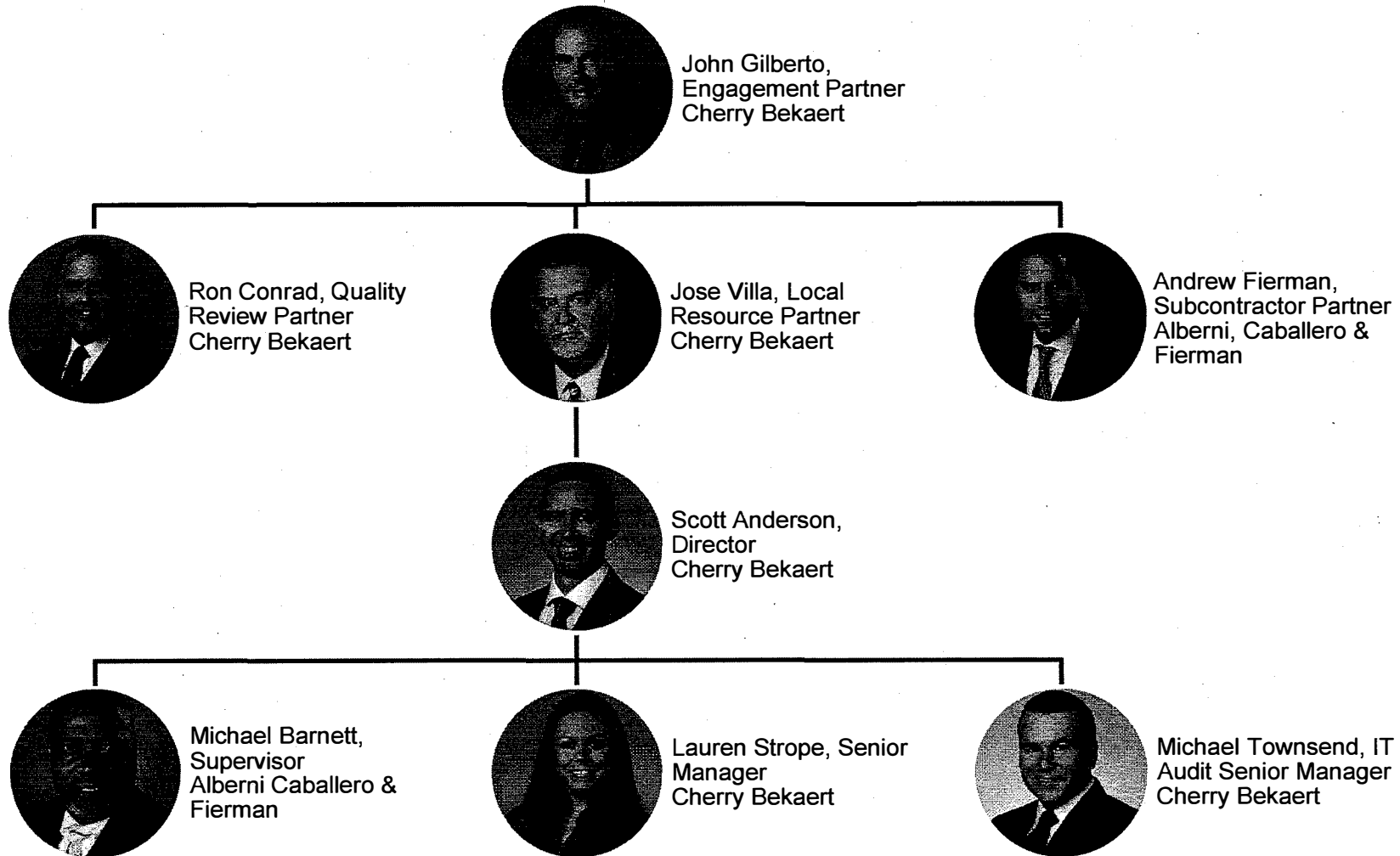
Our desire to establish a long-term partnership with the City is evident in the engagement team of seasoned government auditors and advisors that have committed themselves to the City's team.

The City's proposed team stays abreast of the ever-changing regulatory environment, and team members are significantly involved as board members, committee members and subject matter experts in various organizations including the GFOA, FGFOA, AICPA, and FICPA. In addition, Cherry Bekaert specialists like Michael Townsend are fully integrated members of all audit teams, and bring the requisite knowledge to help the team assess such areas as information technology and its impact on the audit procedures supporting our financial statement opinions, while also serving as a key source of industry information and trends for our clients.

On the following pages, please find our engagement team organization chart. **Full resumes can be found in Appendix A.**



Engagement Team Organization Chart





Key Elements of this Proposal

- ▶ You'll be **working with our lead government service partner, John Gilberto**; government services director, Scott Anderson, with over 10 years of dedicated government service; and an audit senior manager, Lauren Strobe, who serves nearly 20 government entities.
- ▶ Practical guidance and strategies will help you **comply with current and future regulations, laws and standards.**
- ▶ **You'll be in excellent company** – service to the government sector is our largest practice segment firm-wide and a primary focus in our Florida market.
- ▶ The City's proposed team **focuses their practice serving the government sector** and is highly experienced serving clients of similar size and scope as the City.
- ▶ Through our service to more than 150 government entities, our Government service industry group is highly respected and is **involved in quality inspections and numerous technical committees** including Government Finance Officers Association ("GFOA") committees, The American Institute of Certified Public Accountants ("AICPA") State and Local Government Expert Panel, the AICPA GAAC, the Florida GFOA, American Institute of CPAs and other organizations.

Our 5 Commitments to You

Relationships are everything to us. Our 5 Commitments to building and maintaining a lasting relationship with you are simple:

1. Make it Easy
2. Keep our Promises
3. Anticipate Your Needs
4. Consider Your Interests
5. Work as a Team

This proposal provides the details of how we intend to honor these commitments and provide you with timely, quality service – delivered by a team of conscientious professionals dedicated to your goals.



Experience and Qualifications

Since Cherry Bekaert's establishment in 1947, the Firm has been committed to serving the public sector. As noted previously in this proposal, this commitment is demonstrated by our sustained growth in this practice area and the depth of experience of personnel in our Government Services Group. Cherry Bekaert services over 150 local governments, authorities and public agencies we serve annually. Our involvement with the public sector in Florida and nationwide, as evidenced by our unparalleled governmental client base, means that the majority of our audit personnel serve a public sector client.

ACF's main focus is serving the public sector. Specific areas include government organizations, local government retirement plans, public housing agencies and nonprofit organizations. Our professional staff is prepared and fully qualified to help you determine your realistic present and future goals, and assist you in reaching them. We combine invaluable experience gained at some of the most highly regarded international accounting firms, with the kind of personal service these firms can seldom provide.

Following is a listing of ACF's public sector clients as well as a listing of the most significant similar audit engagements performed in the last five (5) years for which Cherry Bekaert served/is serving as the principal auditor.

In addition to the lists below, Cherry Bekaert and ACF currently, jointly serve the Miami-Dade County Aviation Department.

 **150+**
Government Clients

200+ 
Employees
Dedicated to Serving
Our Government Clients

120,000+
Hours Annually
of Audit Service to Our Government Clients

Billions of Dollars
of Federal Grants Audited Annually

 **30+** Supports
Local
Non-Profits



ACF Similar Experience

Municipal Clients:

- ▶ City of Aventura, Florida
- ▶ City of Doral, Florida
- ▶ City of Hialeah, Florida
- ▶ City of Hialeah Gardens, Florida
- ▶ City of Miami Springs, Florida
- ▶ City of Parkland, Florida
- ▶ Indian Creek Village, Florida,
- ▶ Town of Briny Breezes, Florida
- ▶ Town of Cutler Bay, Florida
- ▶ Village of El Portal, Florida

- ▶ Village of Miami Shores, Florida
- ▶ Village of Palmetto Bay, Florida

Other Governmental Entities:

- ▶ Broward Center for the Performing Arts
- ▶ City of Hialeah Pension Plans
- ▶ City of Homestead Pension Plans
- ▶ Hialeah Housing Authority
- ▶ Orlando Housing Authority
- ▶ Sanford Housing Authority
- ▶ The Children's Trust

Cherry Bekaert Similar Experience

Client	Location	Type	Services Provided	Length of Service
	St. Petersburg, FL	Public Sector	Financial and compliance audit, GFOA Cert., agreed-upon procedures, other attest reports	FYE 2010-2012; FYE 2015; <i>new 3-year contact beginning FYE 2016</i>
	Pinellas Park, FL	Public Sector	Financial and compliance audit, GFOA Cert., other attest reports	FYE 2005-present
	Clearwater, FL	Public Sector	Financial and compliance audit, GFOA Cert., other attest reports	FYE 2015-present
	Stuart, FL	Public Sector	Financial and compliance audit, GFOA Cert., other attest reports	FYE 2006-present
	Port St., Lucie, FL	Public Sector	Financial and compliance audit, GFOA Cert., other attest reports	FYE 2013-present
	South Miami, FL	Public Sector	Financial and compliance audit, CAFR writing assistance, other attest reports	FYE 2013-2015



Client	Location	Type	Services Provided	Length of Service
	Tampa, FL	Public Sector	Financial and compliance audit, Constitutional Officers, bond letters, AUPs, GFOA Cert., other attest reports	FYE 2010-present

Availability and Timely Delivery of Service

The expertise and depth of our professionals is complemented by a highly communicative process that includes proactive identification and timely resolution of matters.

Staff Availability

The City will have a dedicated audit team, which means that the team that will be on-site at preliminary fieldwork will be the same team at final fieldwork and for the report review.

All of our government personnel work on several governmental audit engagements, giving them a keen understanding of the City's needs both during the audit and throughout the year. The proposed key personnel responsible for the timely completion of the City's engagement will be dedicated and available to the City's audit engagement, having been selected based both on their expertise and availability during the necessary timeframe.

We are always available throughout the year to answer technical questions relating to financial statement presentation and disclosures, as well as questions on internal controls and other matters relating to the City's financial management system. If there are issues to be addressed, it is in our mutual best interest to address them as they come up rather than wait until the end of the year.



About Cherry Bekaert

Cherry Bekaert LLP is a limited liability partnership established in 1947. The firm is headquartered in Richmond, Virginia.

Cherry Bekaert LLP Headquarters
200 S. 10th Street, Suite 900
Richmond, VA 23219
804.673.5700
www.cbh.com

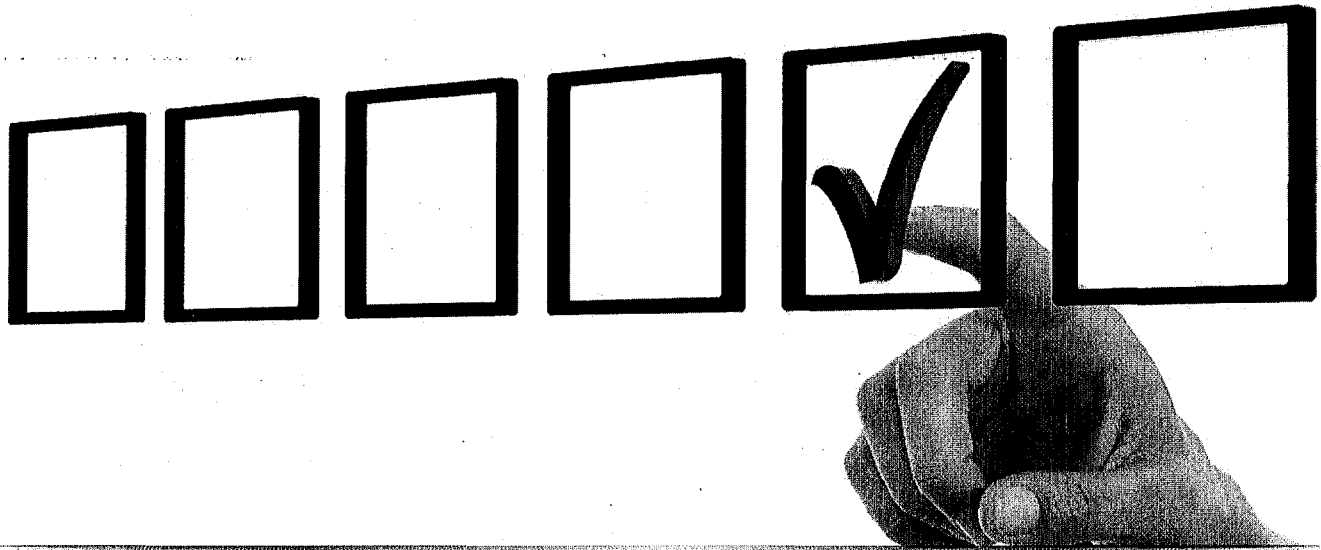
The City's engagement will be lead from our Coral Gables and Tampa offices with support from government services professional throughout our Florida Practice.

John Gilberto, proposed engagement partner can be reached at 813.251.1010 or jjgilberto@cbh.com

Staff Numbers

Cherry Bekaert has practice offices in Florida, North and South Carolina, Georgia, Virginia and Maryland. Cherry Bekaert currently has a personnel complement of over 1,000. The Coral Gable office will be supported by the Tampa office to staff the City's audit.

	South Florida Practice (Fort Lauderdale & Coral Gables Offices)	Tampa Office	Firm-wide
	67	35	482
	65	22	370
	26	7	218



Approach to Scope

Cherry Bekaert will perform the City's audits in compliance within the requirements of:

- ▶ Florida Statutes
- ▶ Regulations of the State of Florida Department of Financial Services
- ▶ Rules of the Auditor General, State of Florida, Chapter 10-550 (Local Government Audits) and Chapter 10-600 (Audits of state grants and aids appropriations under Section 216.349 Florida Statutes)
- ▶ Audits of State and Local Government Units, issued by the American Institute Certified Public Accountants
- ▶ OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Office of Management and Budget (only if carry-over grants)
- ▶ Title 2 U.S Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance")
- ▶ State of Florida Single Audit Act
- ▶ Statement on Auditing Standards (SAS)

- ▶ Government Auditing Standards, issued by the Comptroller General of the United States
- ▶ Generally accepted governmental accounting standards

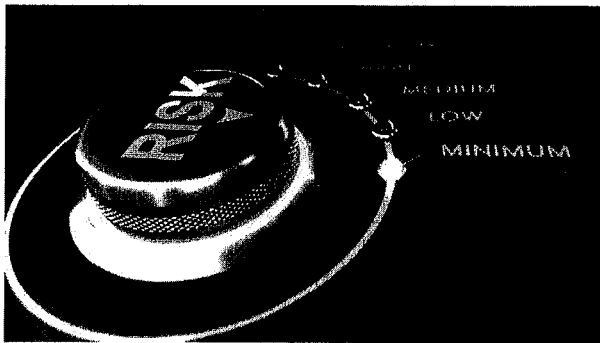
Any other applicable federal, state, local regulations or professional guidance not specifically listed above, as well as any additional requirements which may be adopted by these organizations in the future.

In addition, as a result of our years of service to municipalities, we look forward to continuing to bring efficiencies to the engagement process through our understanding of your timelines, personnel, and preferred communication channels and frequency.



Risk Based Audit Approach

Our approach will be risk-based, highly automated and specifically tailored to the City's unique circumstances and encompass internal control procedures at each of the internal control systems on which we will report, with an early focus on ways to help facilitate the City's year-end closing process. We will look beyond standard approaches and traditional services for innovative ways to deliver value to your unique situation. The insight we gain from working with you will help us find opportunities to enhance the City's performance.



Audit Approach

Cherry Bekaert employs an efficient, effective, compliant and time-tested audit process whose methodology facilitates audit quality and delivers a comprehensive and timely audit. Our audit approach focuses on a targeted examination of your financial statements by addressing the risks related to the fair presentation of the statements in accordance with accounting principles generally accepted in the United States.

In order to effectively implement our audit plan, we employ government industry experienced personnel to analyze the routine and unique processes and transactions accumulated and assimilated into the City's financial statements. Cherry Bekaert's service team resources will also be augmented by subject matter experts within our Firm to assure that all our resources are devoted to providing the City the level of service it expects and deserves.

Our approach will address accounting and auditing issues early to help the City provide a smooth audit at year-end. In addition to planning communications, we will communicate results of our interim procedures and reassess our audit plan to ensure issues have been addressed timely, staffing is appropriate, and our fieldwork is the highest quality. At the conclusion of the engagement, we will present the results of the audit to governing councils and boards. We pride ourselves on our year-round availability to ensure that those charged with governance are educated on current and upcoming accounting standards that could significantly affect the financial statements.

Quality Standards

Professionalism in the accounting industry involves independence, integrity, objectivity, and adherence to professional standards and applicable laws and regulations. This includes a demonstrated will to maintain and improve the quality of professional services and to withstand all pressures, competitive and other, to compromise on core values, principles, standards and quality.

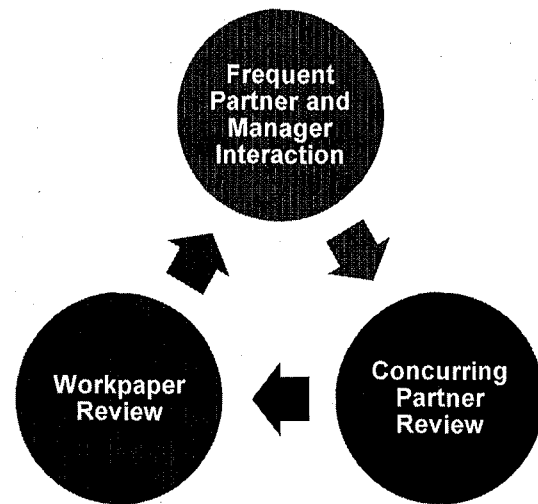
We strive to provide the highest possible quality of service to our clients, to meet our obligations to the public, and to conform to the standards of our profession. In order to meet these goals, we adhere to policies and procedures that provide reasonable assurance that every audit, tax, accounting and management advisory services engagement will be completed in accordance with the high standards of the public, our Firm and, most importantly, our clients.

It is the policy of our Firm that all compilation, review, audit and attestation (including forecast and projection) engagements be properly planned, performed, supervised, reviewed, documented and reported upon in accordance with the requirements of professional standards, regulatory authorities and the Firm.

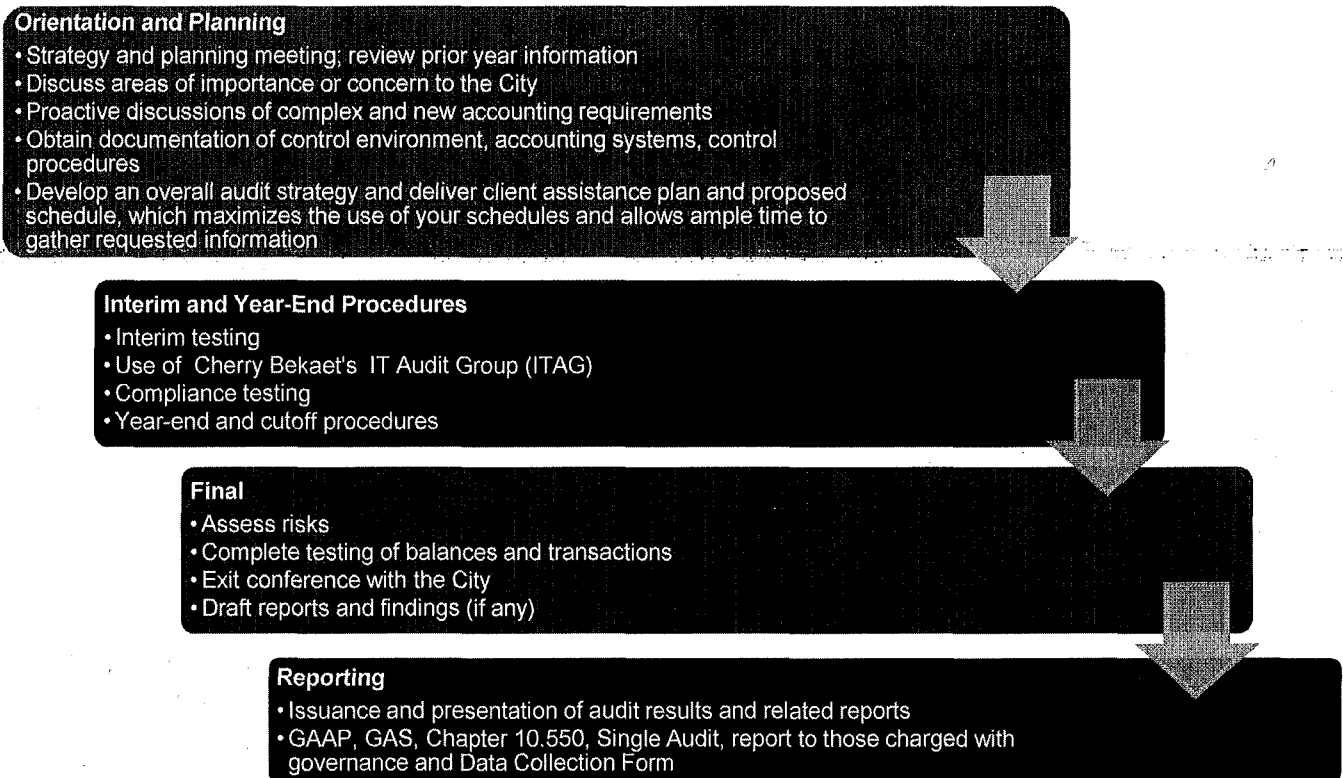


We monitor our quality control system continuously to provide the Firm with reasonable assurance that our quality control policies and procedures are designed suitably and applied effectively. As an integral part of the monitoring process, our quality control system is inspected annually to determine whether the Firm has complied with its stated quality control policies and procedures.

The Firm engages in a number of measures to help ensure the quality of our work such as participating in external peer reviews. We also have a number of engagement-specific quality control procedures:



Our overall approach to providing audit services will be conducted in four phases:





Sample sizes

Sampling will be used in all aspects of the testing phase, using tailored audit programs. We will conduct tests to ascertain that the significant controls within the system are functioning as described to us to test grant compliance and certain financial accounts. The Firm has developed sample size guidelines for all samples performed in order to form an opinion on the financial statements under auditing standards generally accepted in the United States and Government Auditing Standards. Statistical sampling is used as deemed appropriate.

Transactions will be selected and reviewed in detail sufficient to formulate conclusions regarding compliance with control procedures.

Additional tests will be designed to provide reasonable assurance that the information produced by the accounting system is valid.

Analytical procedures

We perform analytical review procedures during the audit's planning, substantive testing and report review stages. In addition to testing supporting documents and details of the accounting records, we will perform an overall evaluation of account balances and their interrelationship. We design this analytical review to identify unexpected fluctuations in accounts, the absence of expected fluctuations and other items that appear unusual in light of expected results, past performances, normal relationships and other factors. This provides a business operation approach to auditing.

Approach to understanding the City's internal controls/structure

During the planning segment, we will review the internal control environment over the financial processes of the City. This control review is to gain an understanding of the processes and controls related to the City, and during its course we may test

certain controls that we will rely on in performing the audit.

By focusing on internal controls in the planning segment of the engagement, we believe we will have a sufficiently strong understanding of the significant areas and processes of the City to perform an efficient and effective audit. We will communicate with management any weaknesses we may find in the internal controls, as well as any opportunities for strengthening controls or making processes more efficient.

Approach to determining laws and regulations

We are quite familiar with compliance requirements applicable to the City and have a very positive reputation with federal and state regulatory agencies. Our compliance audit procedures will be designed to identify and test those transactions and activities that are likely to have a financial impact on the City's financial statements and to determine whether they were carried out in accordance with the provisions of laws, rules and contracts. Our reports will note any instances of noncompliance that could have a material effect on the City's financial statements.

Understanding Governmental Accounting

Over the years, we have assisted our clients with Governmental Accounting Standards Board (GASB) pronouncement implementation, providing research and advice, to resolve many complex accounting issues. This guidance has ranged from the implementation of entity-wide financial statements under GASB #34 to providing guidance related to the initial set-up of Other Postemployment Benefits (OPEB) trust agreements, from assisting with analysis of fund definitions, categories and disclosures of fund balances under GASB #54 to most recently helping to understand and implement GASB #72 (fair value accounting and reporting). We typically meet with our clients during engagement planning and



throughout fieldwork to discuss new pronouncements and issues surrounding implementation. We would meet with the City upon award for the contract to discuss the impact of GASB 74, 77, 78, 79 and 80 on the City and provide examples of implementation. We are very proactive in follow-up communication to derive appropriate solutions in the planning stages. As our clients have experienced, our knowledge of GASB requirements is complemented by our proactive willingness to invest necessary time and resources, including appropriate consultation.

The City engagement team offers an unmatched depth of knowledge with GASB, Uniform Guidance and the State of Florida's various audit specifications, as well as upcoming reporting standards, known (e.g., GASB #75) and unknown (e.g., potential fiscal sustainability reporting). As leaders in the industry, your team, in addition to our 15 partners firm-wide who are primarily dedicated to serving government, has been providing such guidance for the majority of their careers – bringing decades of combined experience to the City.

Open Communication

Accountants are often known for being focused on the past; **at Cherry Bekaert, we focus on delivering ideas and solutions to you that you can carry into the future.** We emphasize the value of communication with our clients. Open, frequent communication throughout the fiscal year, not just during the audit process, is a part of our Firm's culture and an integral part of our service philosophy. Cherry Bekaert clients look to us as key business advisors in addition to independent external auditors. As such, we help our clients analyze and interpret data, systems and industry trends throughout the year in an effort to address issues when they occur rather than simply reacting to those issues after the fact during the normal audit period. At Cherry Bekaert, such consultations are not billed in a "cost recoupment step" as **we consider such inquiries vital to a healthy relationship and part of our normal client service—we will not bill for these matters.**

Additionally, **we commit to regular status meetings with City management to ensure timely delivery of services, a seamless working relationship** with City personnel and mutual understanding and agreement on the progress of the engagement and upcoming deadlines. We believe regular communication enhances our ability to serve as valued partners in assisting the City to reach its current and future goals.



Audit Timeline

The following schedule contains our planned timing and sequence for the audit of the City, including various activities required to meet the report deadlines. These dates are subject to change during the planning phase as a result of discussions with the City's staff. Our team is committed to expediting the audit to meet the deadlines and time requirements of the City.

Preliminary Audit Timeline	July – Sept.	Dec. – Feb.	February

Current Workload

As noted earlier in this proposal, the proposed key personnel responsible for the timely completion of the City's engagement will be dedicated and available to the City's audit engagement, having been selected based both on their expertise and availability during the necessary timeframe



Technology capabilities and use of technology

Firm-designated IT Audit Group (ITAG) consultants, including Michael Townsend, will work with the members of the City's audit engagement team to identify key system areas and controls for information systems audit review. **Our ITAG group has experience auditing all major ERP packages, including SunGard, Oracle and FAMIS, at state and local governments as well as commercial entities across the Southeast.** As such, we use tailored IT audit programs based on your specific environment and the inner workings of specific software packages. This review will include the City's information systems environment and will incorporate these tailored IT audit programs. The City will have the assurance of direct review by a senior level individual with significant experience directly related to information systems.

Use of computer-assisted audit techniques and IT security

Our audit engagement of the City will combine data analysis software, wireless technology and engagement management software. As such, our documentation is virtually paperless with procedures documented in an automated environment and files shared through wireless technology among engagement team members.

Data Analysis Software

- IDEA data analysis software is an excellent tool to test for ways to improve efficiency and effectiveness in addition to compliance.

Workpaper Management

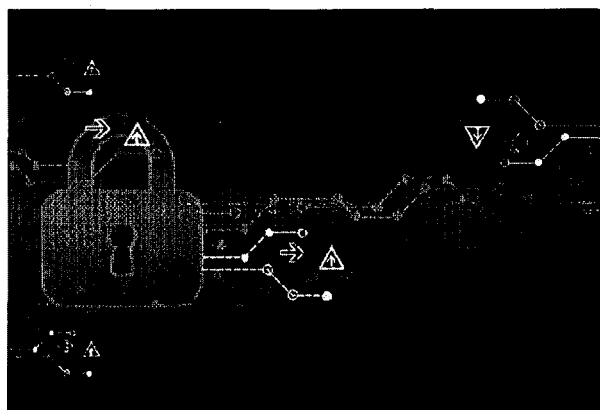
- Workpapers are managed using CCH Engagement, allowing us to prepare, review, transfer and manage our work in a paperless environment.

Wireless Technology

- Our computers are linked using encrypted wireless technology.

Secure Document Management

- Cherry Bekaert uses secure, web-based document management solutions, via File Exchange and Box, for clients to transmit data files to the team. Authentication to the File Exchange and Box portals uses unique login credentials, and data is secured through SSL encryption.





Thought Leadership in Action

The field of governmental accounting and financial management is dynamic, from the perspective of both the City and its external auditors.

Pronouncements from the GASB (altering internal accounting and external reporting), the Government Accountability Office and the AICPA (modifying audit standards and procedures), and the Office of Management and Budget (creating new compliance demands associated with the expenditure of Federal funds) all have significant impact on the City and the public sector as a whole.

One way we provide thought leadership is through our online Cherry Bekaert Government Services Blog located at <http://www.cbh.com/industries/government/>. The blog helps keep our governmental clients up to date on vital business and financial information.

Webinars

At Cherry Bekaert, we commit to the continuing education of our employees, our clients and the greater governmental community by offering webinars throughout the year. Full details and registration information are available on our website <http://www.cbh.com/events/>.

Staff Involvement in Accounting or Auditing Boards or Committees

Our partners firm-wide participate on quality inspections and numerous technical committees including Government Finance Officers Association ("GFOA") committees, The American Institute of Certified Public Accountants ("AICPA") State and Local Government Expert Panel, the AICPA GAAC,

the Florida GFOA, American Institute of CPAs and other organizations.

The City's proposed engagement team partner, **John Gilberto**, has served as a member of the AICPA State and Local Government Expert Panel and the Florida Government Finance Officers Association ("FGFOA") technical resource committee. He currently serves on the AICPA Government Audit and Accounting Update Committee and was a speaker at the 2015 National GFOA conference in Philadelphia and on an AICPA Government Quality Center webcast.

Ron Conrad, the City's proposed quality review partner is a member of the AICPA Government Audit Quality Center, FICPA, FGFOA and GFOA. He is also a frequent speaker on government industry matters, and served for seventeen years as a reviewer for the GFOA Certificate of Achievement for Excellence in Financial Reporting program.

Firm's Audit Professional Practices Manager, **Melisa Galasso**, has authored several articles which have been published in the GFOA Review. In addition, the Firm and employees are active members with the AICPA, FSFOA, FGFOA, GFOA, and FICPA including serving on the GFOA CAFR Review Committee.

Every member of **ACF's** governmental audit partners and staff are actively involved with recognized standard-setting organizations at the national level GFOA, state level FGFOA and the local level SFGFOA and League of Cities. The firm is also a member of the AICPA Governmental Audit Quality Center, which holds our firm to a higher standard of quality.



References

Satisfied clients are the strongest endorsement of the technical skills and consistently high-quality service Cherry Bekaert delivers. We are proud of our record and welcome you to verify our quality service with the references below.

Client	City of South Miami, Florida	Client	City of St. Petersburg, Florida
	Alfredo Riverol, CFO 305.663.6343 ariverol@southmiamifl.gov 6130 Sunset Drive South Miami, FL 33143		Anne Fritz, Finance Director 727.892.5285 Anne.fritz@stpete.org One 4 th Street North Fifth Floor Procurement Dept. St. Petersburg, FL 33701
	2013 – 2015		2010-2011, 2015 – present
	\$ 60,000 Annually		\$ 220,000 Annually
	Financial and compliance audit, GAFR writing assistance		Financial and compliance audit, GFOA Cert.

Client	City of Pinellas Park, Florida
	Sonny Kotala, Finance Administrator 727.541.0700 skotala@pinellas-park.com5 141 78th Avenue North Pinellas Park, FL 33781
	2005 – Present
	\$70,000 Annually
	Financial and compliance audit, GFOA Cert.



Minority/Women Participation and Subcontractors

We understand the City's desire to provide opportunities for subcontract partners wherever possible, particularly those that qualify as Minority or Women-owned Business Enterprises. Cherry Bekaert is willing and able to use subcontractor partners as requested and as we have done in the past to serve similar clients.

We believe that our subcontractor partners bring key resources, abilities, knowledge of the City's operations. As the prime contractor, Cherry Bekaert assumes overall responsibility for the quality and timeliness of work performed by its subcontractors and will identify a key individual as the "go to" person for the City.

We are pleased to partner with **Alberni Caballero & Fierman, LLP**, an **SBD certified firm**, whose main focus is serving the public sector. They have served the South Florida area for over 40 years.

Minimum Qualifications

Independence

Cherry Bekaert expressly affirms that it is independent of the City and all potential component units, as defined by generally accepted auditing standards and the United States General Accounting Office's Government Auditing Standards (1994).

ACF does not have any professional relationships involving the City. There are no potential impairments of independence as defined by the American Institute of Certified Public Accountants.

Disciplinary Action

We distinguish ourselves by the quality and accuracy of the work we perform. There has been no disciplinary action taken by the State of Florida Board of Accountancy against the Firm or any individual associated with the Firm within the past three years. Furthermore, there are no judgments or pending or threatened lawsuits against the Firm or its employees which will affect the Firm's ability to serve the City.

Licenses/Certifications

Cherry Bekaert has been established and providing continuous service in the Coral Gables/Florida market for 15+ years and is currently licensed under Section 473.3101, Florida Statutes. The Florida license number issued by the Florida Department of Business & Professional Regulation is AD0010078.

ACF has served the South Florida area for over 40 years and are currently licensed under Section 473.3101, Florida Statutes. The Florida license number issued by the Florida Department of Business & Professional Regulation is AD64536.

Peer Review

A copy of our 2016 peer review report as well as the acceptance letter from the AICPA is included as **Appendix B**.



Required Forms

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



Proposal Certification

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) Cherry Bekaert LLP

Address: 401 East Jackson Street

City: Tampa State: FL Zip: 33602

Telephone No. 813.251.1010 FAX No. 813.251.9235 Email: jgilberto@cbh.com

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:

Addendum No.	Date Issued	Addendum No.	Date Issued	Addendum No.	Date Issued
1	1/3/2017				
2	1/6/2017				

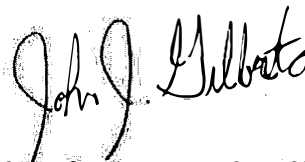
VARIANCES: If you take exception or have variances to any term, condition, specification, scope of service, or requirement in this competitive solicitation you must specify such exception or variance in the space provided below or reference in the space provided below all variances contained on other 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 BIDS SYNC you must also click the "Take Exception" button.**

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

Submitted by:

John J. Gilberto
Name (printed)

John J. Gilberto
Signature



1/23/17
Date:

Partner
Title

Please enter your password below and click Save to update 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 **jmarsh@cbh.com**

Password *

* Required fields



Proposal Pricing

We understand and appreciate your desire for professional service providers who are not only highly qualified, but also cost-conscious and cost-effective about the work they perform. We are mindful that cost is always a consideration in selecting a professional services firm. Accordingly, we have structured our fee based on our strong desire to continue to develop a mutually rewarding long-term relationship with the City.

Our fees are generally based on the time required to complete the work at our established billing rates, plus reasonable out-of-pocket expenses. Our fees are also based on other factors such as the complexity of the work, the skill required, time limits, the experience and abilities of our personnel, and the value of the services rendered.

As requested, please find our completed copy of the Section VI – Cost Proposal Page on the following page.

Standard Hourly Rate Structure

We recognize that circumstances may develop during the year requiring consultation. Generally, we do not bill for routine telephone consultations. However, should a matter require research or services not included above, we will bill for these services as rendered. Before beginning any additional work outside the scope of this proposal, we will discuss anticipated fees with you to obtain your understanding and acceptance. A breakout of standard hourly rates by level is presented below:

Professional Level	Hourly Rate
Partner	\$ 435
Senior Manager	\$ 395
Manager	\$ 260
Senior	\$ 220
Staff	\$ 160

SECTION VI - COST PROPOSAL PAGE

Proposer Name: Cherry Bekaert 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.

1. General Financial Audit (Annual) \$ 205,000

2. Federal Award or State Financial Assistance Program (price per program)
\$ 5,200

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.

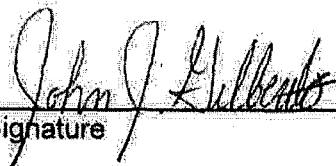
Fees for additional services will be discussed with the City and assessed, as needed, based on the provided hourly rates

Total Project Cost \$205,000 plus \$5,200 x the number of major programs audited

Submitted by:

John J. Gilberto
Name (printed)

1/23/2017
Date


Signature
Partner
Title



Non-Collusion Statement

Supplier Response Form

NON-COLLUSION STATEMENT:

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

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

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

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

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

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

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

NAME

RELATIONSHIPS

N/A

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 update 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 **jmarsh@cbh.com**

John J. Gilberto, Partner



Local Business Preference

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) Cherry Bekaert 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: Cherry Bekaert LLP

AUTHORIZED John J. Gilberto
COMPANY
PERSON:

John J. Gilberto



1/23/2017

NAME

SIGNATURE

DATE

Please enter your password below and click Save to update 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 **jmarsh@cbh.com**

Password *

Take Exception

Close



Contract Payment Method

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.

Please indicate which credit card payment you prefer:

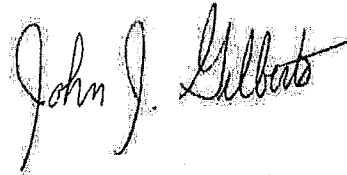
Master Card

Visa Card

Company Name: Cherry Bekaert LLP

John Gilberto
Name (Printed)

John J. Gilberto
Signature



1/8/2017
Date:

Partner
Title

Please enter your password below and click Save to update 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 **jmarsh@cbh.com**

Password *

Save

Take Exception

Close

* Required fields



Sample Insurance Forms



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
9/30/2016

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 Scott Insurance (Rich) 1700 Bayberry Court Ste. 200 Richmond VA 23226	CONTACT NAME: Cherice Tracy PHONE (A/C No./Ext): 804-545-2234 E-MAIL ADDRESS: ctracy@scottins.com	FAX (A/C No.): 434-455-8524
	INSURER(S) AFFORDING COVERAGE	
INSURED CHERR-2 Cherry Bekaert LLP; Cherry Bekaert Wealth Mgmt LLC Cherry Bekaert-Chernoff Diamond LLC Cherry Bekaert International, Inc. PO Box 27327 Richmond VA 23261-7327	INSURER A: Great Northern Insurance Company (A)	NAIC # 20303
	INSURER B: CINCINNATI INS CO (A+)	10677
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** 1457614207 **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			3589-47-97 RIC	10/1/2016	10/1/2017	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 - COM/OP AGG \$INCL IN GA \$
A	AUTOMOBILE LIABILITY <input 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			7356-41-52	10/1/2016	10/1/2017	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$0			EUP0281005	10/1/2016	10/1/2017	EACH OCCURRENCE \$10,000,000 AGGREGATE \$10,000,000 \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	7171-66-16	10/1/2016	10/1/2017	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$500,000 E.L. DISEASE - EA EMPLOYEE \$500,000 E.L. DISEASE - POLICY LIMIT \$500,000

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

CERTIFICATE HOLDER EVIDENCE OF INSURANCE	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE <i>Stacy W. Hall</i>



Business Licenses

- ▶ Cherry Bekaert LLP
- ▶ Alberni Caballero & Fierman, LLP



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

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

(850) 487-1395

**CHERRY BEKAERT LLP
200 SOUTH TENTH STREET
SUITE 900
RICHMOND VA 23219**

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

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

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



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

AD0010078 ISSUED 10/20/2015

**ACCOUNTANCY PARTNERSHIP
CHERRY BEKAERT LLP**

IS LICENSED under the provisions of Ch. 473 FS.
Expiration date DEC 31, 2017 L1510200001725

DETACH HERE

RICK SCOTT, GOVERNOR

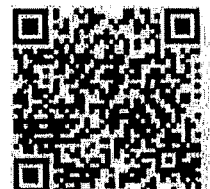
KEN LAWSON, SECRETARY

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

LICENSE NUMBER
AD0010078

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

**CHERRY BEKAERT LLP
800 N MAGNOLIA AVE SUITE 1300
ORLANDO FL 32803**



RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER

AD64536

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

ALBERNI CABALLERO & FIERMAN, LLP
4649 PONCE DE LEON BLVD
SUITE 404
CORAL GABLES FL 33146



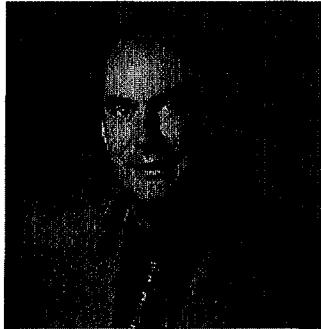
ISSUED: 10/27/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1510270002012



Appendix A. Engagement Team Resumes



John J. Gilberto, CPA, MBA

Engagement Partner

Cherry Bekaert LLP

Let's Talk

E jgilberto@cbh.com

P 813.251.1010

As engagement partner, John will be responsible for the overall quality of the audit. He will coordinate the right resources at the right time to best serve your needs and ensure client satisfaction.

As the Firm's leader of the Government Services industry Group, John has more than 24 years of public accounting experience providing audit and accounting services for state and local government entities throughout Florida, Virginia and North Carolina.

John has authored government industry articles and is a frequent speaker and instructor at industry conferences, including the AICPA National Government Conference, GFOA Annual Convention and the AICPA Quality Center webcasts. He has served as a member of the AICPA State and Local Government Expert Panel and the FGFOA technical resource committee, and currently serves on the AICPA Government Audit and Accounting Update Committee.

Education

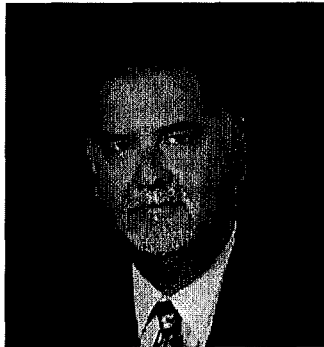
BBA in Accounting, Guilford College

MBA, University of North Carolina Chapel Hill

FL CPA License# AC42677

Relevant Experience

- ▶ City of St. Petersburg, Florida
- ▶ City of Clearwater, Florida
- ▶ City of Pinellas Park, Florida
- ▶ Village of Plametto Bay, Florida
- ▶ City of Norfolk, Virginia
- ▶ City of Poquoson, Virginia
- ▶ City of Virginia Beach, Virginia
- ▶ Hillsborough County, Florida
- ▶ Lee County, Florida
- ▶ Prince William County, Virginia
- ▶ Lee County Port Authority (Southwest Florida International Airport)
- ▶ Lee County District School Board
- ▶ Sarasota County District School Board
- ▶ Sarasota Manatee Airport Authority, Florida
- ▶ Tampa Bay Regional Planning Council
- ▶ Tampa Bay Estuary Fund



Jose Vila, CPA
Local Resource Partner
Cherry Bekaert LLP

Let's Talk

E jvila@cbh.com
P 786.693.6300

As local resource partner, Jose will assure prompt and proper response to all of your service needs.

An Audit Partner with more than 25 years of public accounting and private company finance experience, Jose specializes in planning and supervising audit engagements for growing, middle market companies across the state of Florida.

Based in Cherry Bekaert's South Florida practice, Jose has worked with clients in the construction, real estate, hospitality, retail, manufacturing and distribution industries.

Jose serves as engagement audit partner for both publicly- and privately-held businesses, offering guidance in the areas of financial reporting, internal controls and other attest services. Prior to joining Cherry Bekaert, Jose was a managing director at a national accounting firm.

Education

Bachelor of Business Administration
in Accounting, Sacred Heart University

FL CPA License# AC37414



Ronald A. Conrad, CPA

Quality Review Partner

Cherry Bekaert LLP

Let's Talk

E rconrad@cbh.com

P 407.423.7911

As a quality review partner, Ron will be responsible for second partner review of work performed, the financial statements and auditor reports prior to issuance.

Ron is a Certified Public Accountant with over 30 years of public accounting experience including 10+ years with Cherry Bekaert.

In addition to his client service responsibilities, Ron is the firm's technical service director for the government industry, responsible for monitoring industry accounting and auditing developments, coordination of the firm's industry training, and development of technical assistance for industry clients. He is also a frequent speaker on government industry matters, and served for seventeen years as a reviewer for the GFOA Certificate of Achievement for Excellence in Financial Reporting program.

Ron is a member of the AICPA Government Audit Quality Center, FICPA, FGFOA and GFOA.

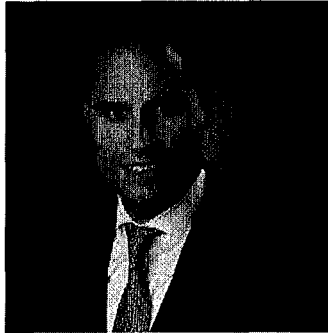
Education

BBA in Accounting, Wesleyan College

FL CPA License# AC11217

Relevant Experience

- ▶ City of Clearwater, Florida
- ▶ City of Ft. Myers, Florida
- ▶ City of Haines City, Florida
- ▶ City of Lake Wales, Florida
- ▶ City of Maitland, Florida
- ▶ City of North Port, Florida
- ▶ City of Port St. Lucie, Florida
- ▶ City of St. Petersburg, Florida
- ▶ City of Stuart, Florida
- ▶ City of Titusville, Florida
- ▶ City of Vero Beach, Florida
- ▶ City of Winter Park, Florida
- ▶ City of Winter Springs, Florida
- ▶ Charlotte County, Florida
- ▶ Hillsborough County, Florida
- ▶ Lee County, Florida
- ▶ Monroe County, Florida
- ▶ Orange County, Florida
- ▶ Seminole County, Florida



Andrew S. Fierman, CPA, MBA

Engagement Partner

Alberni Caballero & Fierman LLP

Let's Talk

E andrew@acf-cpa.com

P 305.680.5145

Andrew is a Partner in Alberni Caballero & Fierman's audit department and brings over 13 years of audit experience. He provides guidance on financial reporting, accounting, and auditing matters including Federal and Florida Single Audits, and consulting services for all types of entities including governmental entities.

These consulting services range from internal control reviews to audit preparedness services to comprehensive annual financial report ("CAFR") guidance and preparation.

Andrew's areas of expertise are financial audits, federal single audits, Florida single audits, employee benefit plan audits, agreed upon procedures, internal control reviews and consulting services. In addition, he has conducted peer reviews of small and mid-size accounting firms.

Education

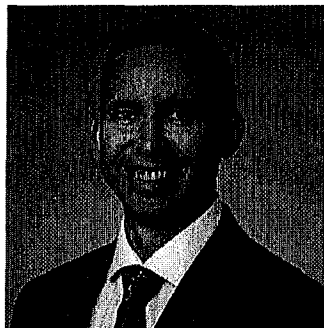
B.S., University of Florida

M.B.A., Florida International University

FL CPA License# AC39267

Relevant Experience

- ▶ City of Aventura, Florida
- ▶ City of Cutler Bay, Florida
- ▶ City of Doral, Florida
- ▶ City of Greenacres, Florida
- ▶ City of Hialeah, Florida
- ▶ City of Hialeah Gardens, Florida
- ▶ City of Lake Worth, Florida
- ▶ City of Miami Springs, Florida
- ▶ City of Miramar, Florida
- ▶ City of North Miami Beach, Florida
- ▶ City of North Miami, Florida
- ▶ City of Parkland, Florida
- ▶ City of Pembroke Pines, Florida
- ▶ City of West Palm Beach, Florida
- ▶ Town of Lauderdale by The Sea
- ▶ Town of Bay Harbor Islands
- ▶ Town of South Palm Beach
- ▶ Town of Southwest Ranches
- ▶ Town of Surfside



Scott Anderson, CPA

Director, Audit
Cherry Bekaert LLP

Let's Talk

E sanderson@cbh.com
P 813.251.1010

Scott is a licensed Certified Public Accountant in the states of Florida and North Carolina. Serving the Firm's clients for over 10 years, Scott primarily provides audit services to local governments. Most of his experience is with municipalities.

As a Director in the Firm's Audit practice, Scott advises clients in all phases of financial auditing. He oversees engagement planning, performance of audit tests and report writing. Clients have sought Scott's knowledge in documenting, evaluating and identifying areas of improvement in internal controls and processes, and his assistance in the writing of financial statements.

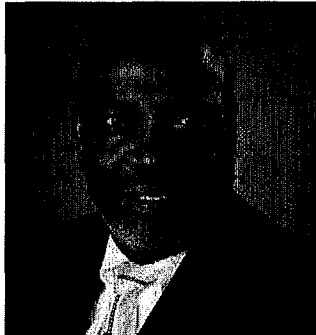
Scott has extensive experience with Uniform Grant Guidance/OMB Circular A-133 and Chapter 10.550. He has also been an internal training instructor for over five years, and has instructed at a number of external trainings, including the Florida GFOA Conference, and webinars sponsored by the Firm.

Education

B.A., Utah State University
M.A., North Carolina State University
FL CPA License# AC47907

Relevant Experience

- ▶ City of South Miami, Florida
- ▶ City of Ft. Myers, Florida
- ▶ City of St. Petersburg, Florida
- ▶ City of Durham, North Carolina
- ▶ City of Greensboro, North Carolina
- ▶ City of Raleigh, North Carolina
- ▶ Hillsborough County, Florida
- ▶ Durham County, North Carolina
- ▶ Guilford County, North Carolina
- ▶ Wake County, North Carolina
- ▶ Village of Palmetto Bay, Florida
- ▶ Town of Wake Forest, North Carolina
- ▶ Raleigh-Durham Airport Authority
- ▶ Hillsborough County Public Transportation Commission
- ▶ North Carolina Eastern Municipal Power Agency
- ▶ North Carolina Municipal Power Agency Number 1
- ▶ Tampa Bay Regional Planning Council
- ▶ Tampa Bay Estuary Program



Michael G. Barnett, CPA

Supervisor

Alberni Caballero & Fierman LLP

Let's Talk

E michael@acf-cpa.com

P 305.680.5138

Michael has over 20 years of accounting and auditing experience in governmental, nonprofit, and for-profit entities. His extensive experience as an accountant and an auditor includes examining accounting records to help ensure the reliability and integrity of financial information, compliance with applicable laws and regulations, adherence with the established policies and procedures; implementation of internal controls and evaluation management's achievement of goals and objectives. He also has substantial experience in auditing federal and state grants in accordance with OMB Circular A-133 and Rules of the Auditor General of the State of Florida, respectively.

Education

B.S. and M.S., University of West Indies, Jamaica

FL CPA License# AC49054

Relevant Experience

- ▶ City of Doral, Florida
- ▶ City of Hialeah, Florida
- ▶ City of Hialeah Gardens, Florida
- ▶ City of Parkland, Florida
- ▶ City of West Palm Beach, Florida
- ▶ Miami Shores Village, Florida
- ▶ Pine Woods Village, Florida
- ▶ Town of Cutler Bay, Florida
- ▶ Village of El Portal, Florida
- ▶ Americans for Immigrant Justics, Inc.



Lauren Strope, CPA, MAcc

Audit Senior Manager

Cherry Bekaert LLP

Let's Talk

E lmartin@cbh.com

P 813.251.1010

As Senior Manager, Lauren's duties will encompass all aspects of our services from planning, performing, supervising, reporting and completing the engagement, to direct client communication and value-added services.

Lauren is a Certified Public Accountant and Audit Senior Manager with over eight years of experience with Cherry Bekaert. She specializes in audit services to public sector clients, predominantly local governments. She focuses on financial reports, identification of key audit areas, testing design of key accounts and transaction cycles, and supervision of engagement teams. Lauren places emphasis on regular communication between the client and the engagement team.

To further her expertise in reporting, Lauren volunteers as a GFOA CAFR reviewer. Many of the local government audits she has participated in have received the GFOA's Certificate of Achievement for Excellence in Finance Reporting as a result of the review program.

Lauren is an instructor for firm-sponsored trainings and an adjunct professor teaching upper-level financial accounting courses for the University of South Florida. She serves as the Chair-Elect for the University of South Florida Accounting Circle.

Education

B.S. and M.A., University of South Florida

FL CPA License# AC46145

(Registered as Lauren Elizabeth Martin)

Relevant Experience

- ▶ City of Clearwater, Florida
- ▶ City of Pinellas Park, Florida
- ▶ City of St. Petersburg, Florida
- ▶ Hillsborough County, Florida
- ▶ Lee County, Florida
- ▶ Pasco County, Florida
- ▶ Hillsborough County School District
- ▶ Juvenile Welfare Board of Pinellas County
- ▶ Lee County School District
- ▶ Lee County Port Authority
- ▶ Pinellas County School District
- ▶ Sarasota County School District
- ▶ Sarasota County Internal Accounts
- ▶ Sarasota Manatee Airport Authority
- ▶ Tampa Port Authority
- ▶ Tampa Bay Regional Planning Council
- ▶ Tampa Bay Estuary Program



Michael Townsend, CISA

IT Audit Senior Manager

Cherry Bekaert LLP

Let's Talk

E mtownsend@cbh.com

P 813.251.1010

An Information Technology Audit Manager in the Firm's Risk Advisory Services ("RAS") Group, Michael will be responsible for supporting the financial audit team by reviewing the City's IT general controls ("ITGC") for all materially significant financial systems/applications.

Michael has more than 11 years of financial and IT auditing, risk advisory consulting and compliance experience and has been with Cherry Bekaert for three years. He has led and served on financial statement audits, IT audits, SOC 1 and SOC 2 engagements, and has performed internal controls reviews for both public and private organizations.

Prior to joining Cherry Bekaert, Michael worked with multiple Big Four accounting firms, performing internal audit outsourcing and co-sourcing engagements focused on Sarbanes-Oxley compliance, internal controls design, ACL data analysis, security controls documentation, benchmarking, cost reduction initiatives and revenue recognition.

Michael is a CISA and a member of the AICPA, Information Systems Audit and Control Association (ISACA) and the Institute of Internal Auditors (IIA).

Education

B.S. in MIS, University of South Florida

MBA, University of Tampa

Relevant Experience

- ▶ City of Port St. Lucie, Florida
- ▶ City of Stuart, Florida
- ▶ Hillsborough County, Florida
- ▶ Monroe County, Florida
- ▶ Orange County, Florida
- ▶ Collier County District School Board
- ▶ Enterprise Florida, Inc.
- ▶ Polk County District School Board



Appendix B. Peer Review



EisnerAmper LLP
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Iselin, NJ 08830-2700
T 732.243.7000
F 732.951.7400
www.eisneramper.com

System Review Report

January 10, 2017

To the Partners of Cherry Bekaert LLP
And the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Cherry Bekaert LLP (the firm), applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [Service Organizations Control (SOC) 1 and SOC 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of Cherry Bekaert LLP, applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Cherry Bekaert LLP has received a peer review rating of *pass*.

EisnerAmper LLP
EisnerAmper LLP
Iselin, NJ



AICPA[®] **Peer Review Program**
Administered by the National Peer Review Committee

American Institute of CPAs
220 Leigh Farm Road
Durham, NC 27707-8110

January 13, 2017

Howard Joseph Kies
Cherry Bekaert LLP
200 S 10th St Ste 900
Richmond, VA 23219

Dear Mr. Kies:

It is my pleasure to notify you that on January 12, 2017 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2019. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,

Michael Fawley
Chair—National PRC
nprc@aicpa.org 919 4024502

cc: Marc T. Fogarty; Raymond R. Quintin

Firm Number: 10011816

Review Number 451036

Letter ID: 1139057A

T: 1.919.402.4502 | F: 1.919.402.4876 | nprc@aicpa.org



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- Private Companies Practice Section
- Tax Division
- Florida Institute of CPAs

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Telephone (954) 822-8888
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System Review Report


July 23, 2015

To the Partners of
Alberni, Caballero & Fierman, LLP
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Alberni, Caballero & Fierman, LLP (the firm) in effect for the year ended January 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Alberni, Caballero & Fierman, LLP in effect for the year ended January 31, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Alberni, Caballero & Fierman, LLP has received a peer review rating of *pass*.


Infante & Company