



A PROPOSAL TO PROVIDE PROFESSIONAL SERVICES TO:

THE CITY OF FORT LAUDERDALE

JANUARY 2017

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Our proposal contains information that is proprietary and confidential to BDO USA, LLP, the disclosure of which could provide substantial benefit to competitors offering similar services. Thus, this proposal may not be disclosed, used or duplicated for any purposes other than to permit you to evaluate BDO to determine whether to engage BDO. If no contract is awarded to BDO, our proposal and any copies must be returned to BDO or destroyed.



Tel: 954-989-7462
Fax: 954-962-1021
www.bdo.com

515 East Las Olas Blvd.
5th Floor
Ft. Lauderdale, FL 33301

January 23, 2017

City of Fort Lauderdale
Procurement Services Division
100 N. Andrews Avenue, #619
Fort Lauderdale, FL 33301

Dear Selection Committee:

We thank you for the opportunity to submit our proposal to provide audit services to the City of Fort Lauderdale (the "City"), and for allowing us to demonstrate BDO's commitment to addressing the needs of the City. We are confident that our Firm has the expertise, the proactive approach and the resources to provide the City with exceptional client service.

BDO has a unique culture rooted in core values that ensures continuous focus on our clients and professionals and a long-term commitment to quality service. Our clients experience our culture through a service approach characterized by the extensive involvement of partners and other senior professionals, direct access to top technical resources, and straightforward, proactive communications delivered through a centralized, responsive, knowledgeable client service team.

For more than 100 years, we have enjoyed providing professional services to a wide range of privately and publicly held clients, currently including many cities of similar size and operational scope to the City of Fort Lauderdale. With a national footprint of more than 60 offices and as the U.S. member firm of the world's fifth largest accountancy network spanning more than 150 countries, we are poised to provide the proactive, responsive service you deserve when and where you need us.

We believe that the following are key concerns and requirements when choosing your provider of audit services:

- ▶ Experience with nonprofit and government organizations;
- ▶ A proactive team that you feel comfortable working with and that utilizes a common sense approach when dealing with issues on a proactive and timely basis;
- ▶ A high level of involvement by partners and senior members of the team;
- ▶ An up-front understanding of our audit plan and responsiveness in addressing issues as they arise;
- ▶ A proven ability to serve clients of similar size and scope as the City;
- ▶ National capabilities and reputation; and
- ▶ Reasonable fees for services being rendered.

We believe we can exceed those requirements and outline the main reasons why you should appoint BDO as your auditor below:

- ▶ ***BDO Institute for Governmental and Nonprofit ExcellenceSM***. As one of the only national accounting firms with a strategic commitment to the nonprofit and public sector industries, we bring added perspective through the BDO Institute for Governmental and Nonprofit ExcellenceSM. BDO has made the public sector industry one of its main industry focuses on both a national and local level. The BDO Team services over 2,500 governments, municipalities, and nonprofits. Locally, the public sector industry practice represents a key growth area of focus for the BDO Team.



- ▶ ***The City of Fort Lauderdale will be an Important Client.*** The City of Fort Lauderdale will receive the attention it deserves. As your accounting firm, we ensure that all the financial reporting issues, specifically related to the implementation of new accounting standards, and changes in rules are brought to the attention of management quickly so that any impact on the financial statements can be resolved in a timely basis. Moreover, we believe in added personal service, we will not just issue an audit report and wait until the next fiscal year; we will meet with the Audit Advisory Board, Management, and City Commissioners through-out the year to address accounting implementation questions/best practices, annual results, and any additional concerns.
- ▶ ***Responsiveness and Accessibility to Top Management.*** As one of the nation's leading public accounting firms and the U.S. partner of the world's fifth largest international accountancy network, BDO offers the depth of resources, extensive technical expertise, and breadth of skills one expects from a national firm with world-class resources. All key members of your BDO Team are from our South Florida offices, which will provide the City with quick access to BDO Team members. Our approach is to develop the best team with the best experience to service the City. Our public sector service team members, including the engagement partner lives and have a foundation of work in South Florida. Combined with a personalized approach to client service and a commitment to extensive partner and senior manager involvement in all of our engagements, the BDO Team is able to offer the City unparalleled service at the best value available in the accounting profession.
- ▶ ***Local Client Service Team.*** Our South Florida practice includes offices in Miami, Coral Gables, Fort Lauderdale and West Palm Beach. The BDO Team has substantial experience performing financial statement audits as required for this engagement. The proposed key engagement team will be Alfredo Cepero as the engagement partner, Wilbert Santos and Rosa Salum as engagement managers, and Javier Orozco and John Born as engagement seniors. These team members are located in our Miami and Coral Gables Offices, however they will utilize the Ft. Lauderdale office for audit associates to staff the engagement.

We understand the work to be done and commit to perform and complete all projects. All of us at BDO are very enthusiastic about the opportunity to serve the City. We are confident that your needs are well matched with the services we offer and our proactive service delivery approach.

Sincerely,

A handwritten signature in black ink that reads 'Alfredo Cepero'.

Alfredo Cepero
Engagement Partner
Southeast Area Nonprofit & Government Industry Leader
305-420-8006 Direct
305-374-1135 Fax
acepero@bdo.com

EXPERIENCE AND QUALIFICATIONS

FIRM PROFILE

COMPANY OVERVIEW

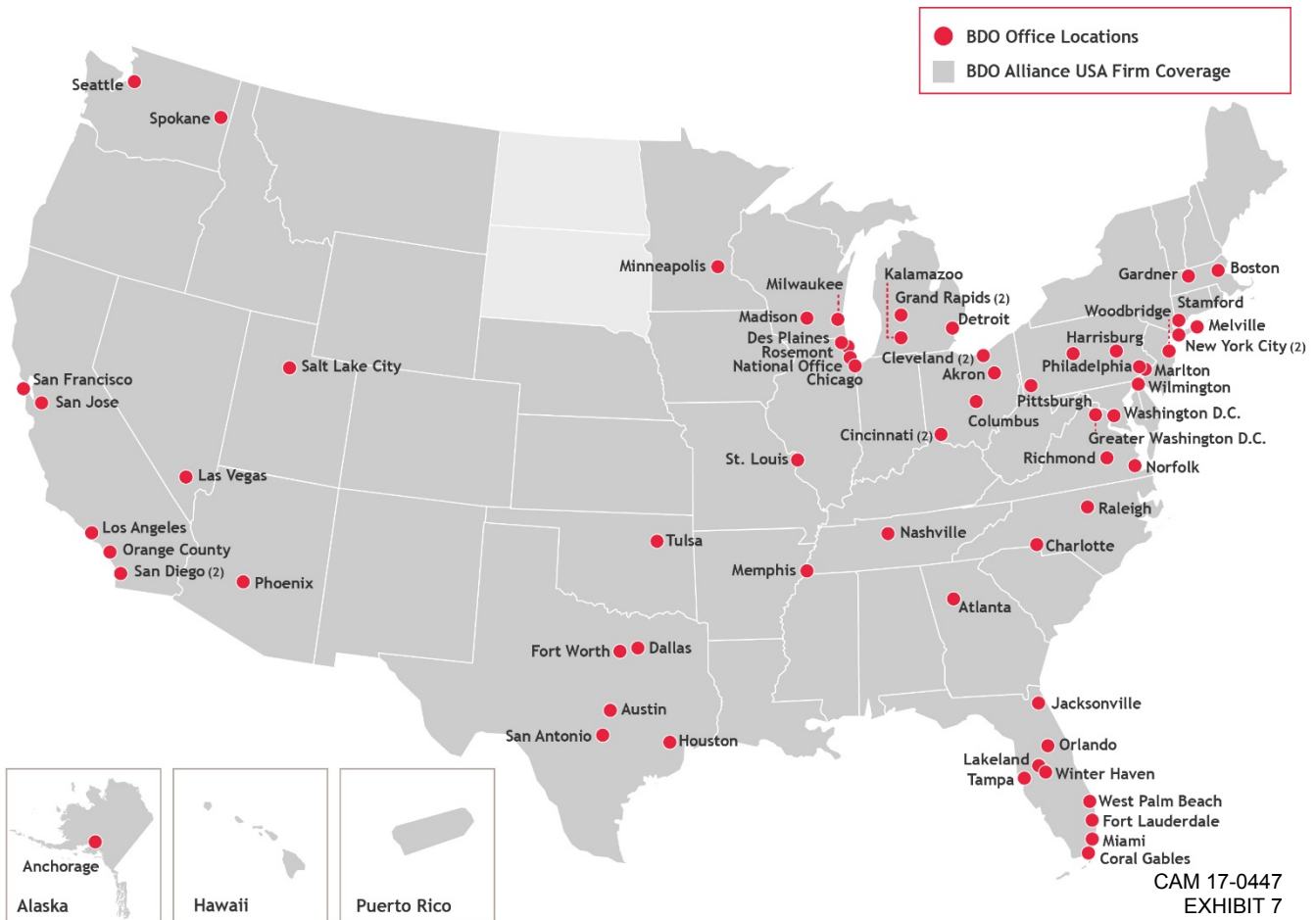
BDO USA, LLP, is a national professional services firm providing assurance, tax, financial advisory and consulting services. BDO was founded as Seidman and Seidman in New York City in 1910 by Maximillian L. Seidman. Since the firm's founding more than 100 years ago, BDO has grown to serve clients through over 60 offices and more than 500 independent alliance firm locations nationwide.

Today, BDO USA, LLP, a Delaware limited liability partnership, is the U.S. Member of BDO International Limited, a UK company limited by guarantee, which forms part of the international BDO network of independent member firms, the world's 5th largest accountancy network.

With deep technical knowledge, relevant industry experience, and service-driven professionals, our audit and tax services practices provide responsive and proactive advice to companies of all sizes and at every stage of development.

BDO USA, LLP Statistics (as of and for the year ended June 30, 2016)

Revenues:	\$1.29 billion (22.9% increase over last year)
Business Line Breakdown:	
Accounting & Auditing	50%
Tax	33%
Consulting/Advisory	17%
Total Partners:	483
Total Professional Personnel (including partners):	5,082
Total Personnel:	6,057
Number of Offices:	60+ BDO USA offices
More than 500 independent Alliance firm locations nationwide.	



BDO SOUTH FLORIDA

LOCAL PRESENCE

BDO has been serving the needs of the Florida business community since 1974 and has served a broad array of clients in various industries. Our Florida practice includes offices in Miami, Coral Gables, Fort Lauderdale West Palm Beach, Orlando, Tampa, Winter Haven and Lakeland and provides assurance, transaction advisory, tax, compensation, benefits and other consulting services.

Since opening, we have been relentlessly focused on serving mid-market public and private companies across a broad spectrum of industries. All of our Florida assurance and tax partners have significant experience with and have consulted extensively with clients on complex issues. Additionally, we have completed several offerings including business sales, secondary offerings and mergers and acquisitions over the past several years.

Based on our substantial nonprofit and public sector experience, we feel we can make a unique and significant contribution to the continued success of the City. We have the ability to provide the City with the breadth of skills you expect from a national firm, combined with a personalized approach to client service and a commitment to extensive partner and director involvement. With over 2,000 clients in the nonprofit and public sector industries firm-wide, our team of professionals offers the hands-on experience and technical skill you can rely upon to serve the distinctive needs of the City.

Members of your engagement team are continuous members and are in good standing with the FICPA.

BDO USA, LLP affirms that the firm and assigned key professional staff are properly licensed to practice as certified public accountants in the State of Florida. A copy of BDO's state license and individual licenses are available upon request.

BDO Fort Lauderdale

515 E Las Olas Blvd., 5th Floor
Fort Lauderdale, FL 33301
Tel: 954.989.7462
Fax: 954.962.1021
www.bdo.com

STAFF TO PARTNER RATIO

BDO built its reputation on a service-oriented business philosophy and demonstrated commitment to quality, reliability, and responsiveness. Our excellent staff-to-partner ratio of 9:1, one of the lowest in the industry assures you will receive extensive partner involvement. In addition, our professional culture, distinctive style, and values set us apart and enable us to retain client relationships that have spanned decades. Your BDO engagement team is available to meet with you and management executives throughout the year to discuss any accounting issues. We commit to meeting the City's time and budget requirements.

EXPERIENCED AND DEDICATED SERVICE TEAM WITH A CLIENT FOCUSED PHILOSOPHY:

The BDO philosophy of serving our clients is unique and unparalleled. Our reputation for hands-on service from experienced personnel is well known in the business community. We take pride in our commitment to quality, reliability and responsiveness to client needs. Our low staff to partner ratio translates to active and ongoing service by our partners with every client. We believe that open, candid communications, prompt and proactive resolution of issues and a consistent level of ongoing communication are key to a successful, long term relationship.



PUBLIC SECTOR INDUSTRY EXPERIENCE

SERVING THE PUBLIC SECTOR - WE KNOW YOU

BDO's Government Services professionals have an in-depth knowledge and understanding of applicable state and local government rules and regulations, federal and industry accounting and auditing standards and requirements, financial management rules and requirements, information technology system auditing standards, and economic stimulus program and reporting requirements. Our methodologies and program management approach are designed to deliver repeatable and reliable processes that help clients achieve their goals, facilitate communications, assure accurate and timely reporting, and enable effective operations.

BDO is a valued business advisor to approximately 2,000 agencies in the nonprofit and public sector. These include governmental and tax-exempt programmatic, membership, social welfare, charitable, educational, religious, cultural, and research organizations with asset sizes ranging from \$500,000 to approximately \$10,000,000,000. Our professionals deliver hands-on experience and technical skills to address each of our clients' distinctive needs. BDO's National Governmental and Nonprofit Practice and the National Institute for Governmental and Nonprofit Excellence (the Institute) are housed in our Greater Washington, D.C. office.

We have extensive experience in auditing activities and programs similar to the City.

BDO is proud to be one of the only national accounting firm with a strategic commitment to the public sector. That commitment has led to the development of the Institute, which specializes in meeting the needs of the nation's public sector.

We have performed all of the required tasks and all aspects of the services outlined in the request for proposal for numerous government and tax-exempt entities.

Our team of professionals offers the hands-on experience and technical skill you can rely upon to serve the distinctive needs of the City.

We also engage in efforts to design, direct, or recommend corrective action programs to assist governmental and other public sector agencies remediate deficient practices and establish effective accounting protocols, systems, and procedures.

Many of these have been complex and comprehensive projects requiring coordination of multiple tasks for numerous entities within short timelines. We are, therefore, prepared and well-qualified to perform the required audits and prepare all of the reports required by the City in a coordinated and integrated manner that meets your needs for accurate reporting and timely delivery.



PUBLIC SECTOR INDUSTRY EXPERIENCE

BREADTH OF EXPERIENCE

BDO offers a breadth of services tailored to meet your needs. Our core services include:

Assurance, Accounting, and Financial Reporting

- ▶ Financial Audit
- ▶ Performance Audit
- ▶ Single Audit
- ▶ Audit Readiness Support and Remediation
- ▶ Accounting Procedures Design and Implementation
- ▶ Outsourced CFO Act Accounting Support
- ▶ Budget and Performance Integration
- ▶ Cost Accounting Advisory Services
- ▶ Financial Statement Compilation

Inspector General Support Services

- ▶ Management and Evaluation of Use of Public Expenditures
- ▶ Audits and Reporting on Use of Public Expenditures
- ▶ Assessment of Internal Controls
- ▶ Forensic and Investigatory Projects
- ▶ Performance Audits and Reviews

Technology Governance and Portfolio Management

- ▶ Information Technology Security, Risk Evaluation, and Management
- ▶ General and Application Controls Internal Audit
- ▶ Information Technology and Business Process Alignment
- ▶ IT Controls Assessments

Compliance, Risk Advisory, and Crisis Management

- ▶ Regulatory and Statutory Compliance Reviews
- ▶ Program and Contract Compliance Reviews
- ▶ Internal Control Audit/Evaluation
- ▶ Internal Control Design and Improvement
- ▶ OMB Program Review and Submissions
- ▶ Business Process Improvement and Reengineering

Business Process Enhancement

- ▶ Operational Performance Assessments and Improvements
- ▶ Business Processes Integration
- ▶ Project Management Office
- ▶ Financial Analysis and Modeling
- ▶ Business Continuity Plans
- ▶ Controls Optimization

Enterprise Risk Management and Internal Audit

- ▶ Financial and Operational Audits
- ▶ Quality Assurance Reviews
- ▶ Risk Assessment
- ▶ Controls Optimization
- ▶ Strategic Partnering and Staffing
- ▶ Procurement, Vendor, Royalty, and Construction Audits
- ▶ Corporate Governance Assessments

Fraud Detection/Prevention, Investigations, and Litigation Support

- ▶ Fraud and Misconduct Risk Assessment
- ▶ Investigative Due Diligence
- ▶ Complex Damages Analysis
- ▶ Electronic Discovery (eDiscovery)
- ▶ Gap Analysis
- ▶ Benchmarking
- ▶ Forensic Data Analysis
- ▶ Intellectual Property Valuation
- ▶ Securities Litigation Services
- ▶ Fraud Awareness and Prevention
- ▶ Anti-Corruption Compliance and Investigations
- ▶ Large-Scale Data Recovery and Analysis

PUBLIC SECTOR INDUSTRY EXPERIENCE

BDO NATIONAL INSTITUTE FOR GOVERNMENTAL AND NONPROFIT EXCELLENCESM

As one of the only national accounting firms with a strategic commitment to the nonprofit and public sector industries, we bring added perspective through the BDO Institute for Governmental and Nonprofit ExcellenceSM (the Institute). Externally, the Institute provides a national technical resource that exists to assist our clients and the industry. Internally, the Institute is our thought leadership center which assists client service teams around the country in developing innovative and practical tax, accounting and operational planning for our nonprofit clients.

The Institute produces numerous publications, including a quarterly electronic newsletter, *Nonprofit Standard*, that focuses on the distinct needs of the public and nonprofit sectors by addressing accounting, tax and operational issues such as executive compensation, Federal Form 990 issues and compliance with OMB Circulars. The Institute also sponsors educational seminars locally or via webcasts on issues such as fair value accounting, new Financial Accounting Standards Board (FASB) Accounting Standards Updates (ASU) implementation and compliance, tax planning, and a variety of management topics.

With over 2,000 clients in the nonprofit and public sector industries firm-wide, our team of professionals offers the hands-on experience and technical skill you can rely upon to serve your distinctive needs.

Over the past few years, the Institute's sponsored live and webinar events have included:

- ▶ GASB Update Webinar
- ▶ Annual Nonprofit, Higher Education and Government Updates
- ▶ Audits of State and Local Government: What You Need To Know
- ▶ Government Accounting and Reporting
- ▶ Fraud and Internal Controls - Best Practices
- ▶ Fair Value Accounting for Governments - What You Need to Know



PUBLIC SECTOR INDUSTRY EXPERIENCE

Our focus and experience is demonstrated both in our relevant client work and our thought leadership. From proprietary research to timely reports and industry events, BDO is at the forefront of the public sector conversation.

Whether in the field with our clients, authoring articles on salient issues, speaking at industry conferences, or commenting on breaking news, our industry practices bring perspective on trends, opportunities, issues and regulations that frame our services and approach to address your needs and your industry.

Our professionals believe in the power of industry participation. Many of our public sector group professionals remain active in organizations and trade associations, present at industry conferences and seminars, and author articles or serve as resources for trade publications.

PUBLICATIONS AND TECHNICAL UPDATES

We share our knowledge through a variety of thought leadership, keeping you abreast of relevant news and hot topics that go beyond balance sheets and financial statements.

- ▶ **Nonprofit Standard**, published by BDO's Institute of Governmental and Nonprofit Excellence, provides financial information for public sector and tax-exempt organizations;
- ▶ **BDO Knows**, a series of newsletters, flash reports and conference calls addressing significant financial reporting developments affecting both public and privately held companies;
- ▶ **BDO Board Reflections**, a resource center with information and programs to keep board members up-to-date on emerging issues;
- ▶ **Significant Accounting & Reporting Matters**, a quarterly guide on the latest corporate governance and financial reporting developments;
- ▶ **Client Advisories**, concise and timely commentary, analysis and insights on events and trends.

Our Tax practice also publishes a variety of newsletters and breaking tax alerts in specialty tax areas such as state and local taxation, international, federal, and compensation and benefits. We also offer the **BDO Knowledge Tax Webinar Series** providing insights and perspectives on the tax issues most important to our clients and their businesses.



BDO LEADERS SERVING THE CITY OF FORT LAUDERDALE



CROSS-DISCIPLINARY LEADERSHIP, TAILORED TO THE CITY’S NEEDS

We have brought together a talented team of professionals, tailored to serve the City and comprised of BDO leaders in your industry. Your client service team has the depth of knowledge and experience to deliver a high standard of client service, practical support, and constructive challenge and insight.

STREAMLINED STRUCTURE, DIRECT ACCESS

To stay agile and flexible we have cut out needless hierarchies and bureaucracy, affording the City and your client service team direct access to senior technical and executive leadership. For the City, this translates to swift resolution of issues or questions, open communication channels, and enhanced service delivery.

Respective roles and relevant experience are highlighted in the following bio summaries. In addition, throughout the engagement, your key leaders may collaborate with and coordinate additional resources to meet your service needs.

BDO LEADERS SERVING THE CITY OF FORT LAUDERDALE



ALFREDO CEPERO

Engagement Partner, Assurance Services
Southeast Nonprofit & Public Sector Industry Leader

1111 Brickell Avenue, Suite 2801
Miami, FL 33131
acepero@bdo.com

Direct: +305-420-8006
Fax : +305-374-1135

EXPERIENCE

Alfredo is an assurance partner with more than 27 years of experience in public accounting. He specializes in serving a variety of clients in the not-for-profit, public sector, healthcare, professional services, technology, life sciences, retail, distribution and manufacturing industries. Alfredo serves as a member of the National Nonprofit & Public Sector and Healthcare Industry groups.

He has extensive experience with the auditing, accounting and reporting requirements of Federal Single Audit, the Florida Single Audit Act and Government Auditing Standards. He has extensive experience auditing alternative investments. His experience also includes performing various business and process risk assessments for clients within industry specializations. He has also performed numerous internal systems and control projects for not-for-profit clients.

Representative Clients Currently and Previously Served Include:

- ▶ City of Coral Gables
- ▶ Miami-Dade Aviation Department
- ▶ South Broward Hospital District
- ▶ United Way of Miami Dade, Inc.
- ▶ United Way of Broward County
- ▶ Miami-Dade Housing Finance Authority
- ▶ YMCA of Greater Miami
- ▶ Embry-Riddle Aeronautical University
- ▶ Barry University
- ▶ Make A Wish Foundation of Southern Florida
- ▶ Health Foundation of South Florida
- ▶ AeroCare Holdings, Inc.

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants
Downtown Miami Chapter of the FICPA, Past President
Association of Latino Professionals in Finance and Accounting (ALPFA), Past National President
Florida International University (FIU) School of Accounting Advisory Board Chair
FIU College of Business Alumni Circle, Past Chairman
FIU College of Business Dean's Council, Member

EDUCATION

M.S., Accounting, Florida International University
B.A., Accounting, Florida International University

BDO LEADERS SERVING THE CITY OF FORT LAUDERDALE



ROSA SALUM
Director, Assurance Services

2121 Ponce De Leon Blvd, 11th Floor
Coral Gables, FL 33134
rsalum@bdo.com

Direct: +305-421-0708
Fax : +305-444-0880

EXPERIENCE

Rosa Salum recently joined BDO, USA from her previous firm Goldstein Schechter Koch (GSK). She is a Director with over 18 years of experience in both public accounting and private business. Rosa was previously with Grant Thornton, LLP and gained significant experience in accounting and auditing primarily in the areas of non-profit, public employee benefit plans, real estate, manufacturing, distribution, construction, restaurants and other service related entities.

Rosa's experience also includes large distribution companies, both domestic and international, performance of audit standards reviews, accounting policies and procedures documentation and instructor in local and international training courses on technical accounting topics.

Representative Clients Currently and Previously Served Include:

- ▶ Boys and Girls Clubs of Broward County
- ▶ Easter Seals of South Florida

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
Chartered Global Management Accountant (CGMA)

EDUCATION

M.B.A., Accounting, University of Miami
B.S., Business Administration, University of Miami

BDO LEADERS SERVING THE CITY OF FORT LAUDERDALE



WILBERT SANTOS

Senior Manager, Assurance Services

1111 Brickell Avenue, Suite 2801
Miami, FL 33131
wsantos@bdo.com

Direct: +305-420-8016
Fax : +305-374-1135

EXPERIENCE

Wilbert is an assurance senior manager with more than 17 years experience in public accounting. In 2014, he joined BDO after ten years of experience with a Miami-based local firm and a five-year career with PwC - Manila. For the past twelve years, his industry focus is mainly on Government and Non-Profit Sectors.

He has extensive experience in auditing, accounting, reporting, and compliance requirements of governmental entities, non-profit entities, retirement plans, condominium associations, manufacturing companies, and other types of commercial entities. Over the years, Wilbert has developed expertise in performing audits in accordance with Federal Single Audit, Florida Single Audit Act, Florida Statutes, and other industry specific rules and regulations.

He is currently serving as Chair of the Florida Institute of Certified Public Accountants - Not-for-Profit Conference and a member of the Membership Development Committee.

Representative Clients Currently and Previously Served Include:

- ▶ City of Pembroke Pines, Florida
- ▶ City of Tamarac, Florida
- ▶ City of Wilton Manors, Florida
- ▶ City of Lauderhill, Florida
- ▶ City of Margate, Florida
- ▶ Town of Miami Lakes, Florida
- ▶ Town of Biscayne Park, Florida
- ▶ School Board of Broward County
- ▶ Barry University
- ▶ Embry-Riddle Aeronautical University
- ▶ United Way of Miami-Dade

PROFESSIONAL AFFILIATIONS

Florida Institute for Certified Public Accountants
Florida Government Finance Officers Association
American Institute of Certified Public Accountants

EDUCATION

B.S. Accounting, Angeles University Foundation, Philippines

BDO LEADERS SERVING THE CITY OF FORT LAUDERDALE



KURT MILLER

Engagement Quality Control Reviewer

8401 Greensboro Drive, Suite 800
McLean, VA 22102
Kmill1@bdo.com

Direct: +703-336-1510
Fax : +703-893-2766

EXPERIENCE

Kurt is an Assurance Director with more than 29 years of experience in public accounting serving a diverse group of clients. His responsibilities also include all phases of financial and compliance audits, analyzing internal controls and policies, development of an audit plan and programs, supervision of personnel, technical research, reviewing financial statements, and providing recommendations for improving operations.

His extensive experience includes:

- ▶ Auditing of a wide variety of tax-exempt and governmental organizations, including local governments, private schools, associations, foundations, membership organizations, healthcare organizations, professional societies, country clubs and employee benefit plans.
- ▶ Significant experience handling organizations with multiple for-profit and nonprofit subsidiaries.
- ▶ Compliance auditing for organizations receiving significant federal funding from many different agencies in accordance with OMB Circular A-133.
- ▶ Over 100 presentations in the past five years to audit committees and Boards of Directors.
- ▶ Consulting with clients on internal control reviews, FASB and GASB compliance, business process reengineering, fraud investigations, budgeting, forecasts and projections, audits by federal and private grantors, indirect cost studies, mergers and due diligence, fulfillment house operations, cash flow management, and alternate revenue streams.

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants
Greater Washington Society of Certified Public Accountants
Virginia Association of Certified Public Accountants
Virginia Government Finance Officers Association (VGFOA)
West Virginia University School of Business Accounting Advisory Council Member
Published co-authored article that won the National Contract management Association (NCMA) 2009 Charles J. Delaney Memorial Award as article of the year for "The Rising Trends of Government Contracting by "Nonprofits"

EDUCATION

B.S., Accounting, West Virginia University

BDO LEADERS SERVING THE CITY OF FORT LAUDERDALE



LEE KLUMPP

Director

Accounting and Auditing Technical Leader for the National Nonprofit & Public Sector Industry

8401 Greensboro Drive, Suite 800
McLean, VA 22102
lklumpp@bdo.com

Direct: +703-336-1497
Fax : +703-893-2766

EXPERIENCE

Lee Klumpp is a Director with BDO and has been with the firm for 20 years. Prior to joining BDO, Lee worked in the audit practices of Ernst and Young, LLP and KPMG.

Lee spends an extensive amount of time:

- ▶ Researching, writing, and disseminating information related to recent accounting and auditing pronouncements promulgated by the Financial Accounting Standards Board, the Government Accounting Standards Board, the Office of Management and Budget (OMB), the Government Accountability Office, the Auditing Standards Board, and others that provide guidance for the nonprofit industry.
- ▶ Providing consultation to BDO engagement teams and our alliance firms around the country on various financial, accounting, auditing, and reporting issues related to nonprofit organizations. Additionally, Lee provides assistance to our international offices on Federal Single Audit topics and issues for their clients that are foreign sub-recipients of funds from United States federal agencies.
- ▶ Preparing and presenting speeches, seminars, and webinars on various accounting, auditing, internal control, governance, financial reporting, and Single Audit issues topics related to nonprofit organizations around the country.

Representative Clients Include:

- ▶ State of Maryland
- ▶ University of Maryland System
- ▶ Howard University
- ▶ Education Finance Council
- ▶ Government of the District of Columbia
- ▶ INOVA Healthcare System
- ▶ Children's National Medical Center
- ▶ American College of Cardiology
- ▶ World Wildlife Fund
- ▶ United Way Worldwide

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants (National Instructor for various Nonprofit and Governmental accounting and auditing topics, Ethics Committee's Technical Standards Subcommittee Member)

Bethesda Chevy Chase Chamber of Commerce (Board of Directors, Vice-President of Budget and Finance)

Congressional Awards Foundation (Board of Directors)

Financial Accounting Standards Board (Nonprofit Resource Group Member)

Greater Washington Society of Certified Public Accountants (Not-for-Profit Committee Chairman)

Greater Washington Society of Certified Public Accountants (Not-for-Profit Committee Chairman)

Maryland Association of Certified Public Accountants

Montgomery Community Television (President of the Board of Directors)

EDUCATION

B.S., Accounting, University of Maryland

BDO LEADERS SERVING THE CITY OF FORT LAUDERDALE



JAVIER OROZCO

Manager, Assurance Services
Engagement Supervisor

1111 Brickell Avenue, Suite 2801
Miami, FL 33131
jorozco@bdo.com

Direct: +305-420-8009
Fax : +305-374-1135

EXPERIENCE

Javier is an assurance manager with more than 7 years experience in public accounting. He joined BDO after 2 years of experience with a Miami-based local firm and a four-year career with Marcum, LLC.

He has extensive experience in auditing, accounting, reporting and compliance requirements of governmental entities, non-profit entities, retirement plans, Healthcare companies, manufacturing companies, special financing entities, telecommunication entities, publicly traded companies and other types of commercial entities.

Representative Clients Currently and Previously Served Include:

- ▶ City of Boca Raton
- ▶ City of Homestead
- ▶ Broward County
- ▶ City of Miramar
- ▶ City of Hallandale
- ▶ Village of Indian Creek
- ▶ Town of Lantana
- ▶ Village of Tequesta
- ▶ Town of Bay Harbor
- ▶ Children's Services Council of Broward County
- ▶ United Way of Broward County

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

EDUCATION

B.A., Accounting, Florida Atlantic University, Boca Raton Florida.

BDO LEADERS SERVING THE CITY OF FORT LAUDERDALE



JOHN BORN

Senior Associate, Assurance Services

1111 Brickell Avenue, Suite 2801
Miami, FL 33131
jborn@bdo.com

Direct: +305-420-8056
Fax : +305-374-1135

EXPERIENCE

John is an assurance senior with more than three years experience in public accounting. In 2016, he joined BDO after three years of experience at Big4 firms. His industry focus is mainly on Renewable Energy and Bio-Science Sectors.

He has extensive experience in auditing, accounting, reporting, and compliance requirements of SEC entities, private entities, distribution companies, manufacturing companies, healthcare companies, Renewable Energy and Bio-Science companies. Over the years, John has developed expertise in performing audits in accordance with PCAOB standards.

EDUCATION

B.S. Accounting, Purdue University
M.S. Accounting, University of Southern California

APPROACH TO SCOPE OF WORK



SPECIFIC AUDIT APPROACH

HIGH QUALITY, RISK-FOCUSED AUDIT

BDO employs a proprietary global audit methodology that will enable your BDO engagement team to conduct a high quality, risk-based audit with maximum efficiency and minimal disruption to your operations and people. While all financial statement audits are required to comply with applicable auditing standards, audit firms use different methodologies to meet those standards, and the methodology used can have a significant effect on the quality and efficiency of service provided.

BDO has taken this one step further having developed industry-specific customization into our audit methodology, beyond the core industry-neutral auditing standards. For example, our industry practice leaders have developed specific audit content and compliance strategies for audit areas that are unique to our clients' environments. This includes, but is not limited to, industry-specific testing strategies, risk supplements, working paper guides, and required communications customization to help ensure those matters most important to those charged with corporate governance are given the highest attention. As a result, our engagement teams are best equipped to understand our clients and their businesses, providing a higher quality audit with greater efficiencies for our clients.

COORDINATED APPROACH

- ▶ We will place significant emphasis on close coordination with management to gain a meaningful understanding of management's own risk assessments and procedures in place to address those risks in order to make our own work as efficient and effective as possible.
- ▶ We will gather sufficient information on the market and key business/audit risks to enable us to design appropriate audit procedures, and conduct the audit in the most efficient manner and within the agreed time frame and budget. Information gathering will also include a "prepared by client" list with agreed timetable for provision of information and pre-year-end planning meetings.
- ▶ We will promote clear and timely communication of issues to avoid last minute surprises and to enable smooth and timely reporting.
- ▶ We also seek to provide feedback to management in ways that controls can be improved as early as possible, to help management in performing its responsibilities to maintain effective controls, and leverage any changes made by management early in our audit process.

SPECIFIC AUDIT APPROACH

ROBUST AND INDEPENDENT

Designing an efficient and effective integrated audit is dependent on an early and accurate risk assessment. Our approach focuses on significant hands-on involvement of our most experienced professionals to promote a strong understanding of the relevant financial statement and control risks. Further, our methodology incorporates a unique risk-based framework to help our engagement teams focus more audit effort in higher risk areas and less audit effort in the lower risk areas. In addition, BDO ensures full compliance with the PCAOB, AICPA and international auditing standards, and represents a robust, independent assessment of the financial statements.

BENEFITS TO YOU

The benefits from our methodology stem from our commitment to:

- ▶ **Process efficiencies without sacrificing audit quality.** We understand the importance of keeping the cost of our services affordable and our audit methodology has been specifically designed to provide your engagement team with the tools they need to perform a high quality audit in a cost effective manner.
- ▶ **Integrated and ongoing audit process with emphasis on internal controls.** Financial statement and internal control testing is performed by the same individuals and our methodology is specifically designed to help plan and perform the integrated audit as a single audit, as opposed to separate and uncoordinated financial statement and internal control audits.

WHY BDO'S APPROACH IS DISTINCTIVE

- ▶ **Technologically advanced.** BDO commits substantial "R&D" resources each year to develop and improve our audit methodology to equip your BDO engagement team with the latest technology possible. For example, our audit methodology employs proprietary software and our audit workpapers are fully networked and encrypted. This allows multi-location engagement teams to collaborate in real time while maintaining our high standards of security and confidentiality of your data.
- ▶ **Effective communications.** Effective listening and regular, proactive two-way communication throughout our audit process is an essential cornerstone of our audit quality and superior client service. This focus on communication allows your BDO audit team to gather information necessary to perform the audit and keep you up to date on the status of our services so that you can provide timely input and evaluate whether our services meet your high expectations.
- ▶ **Scalable.** Every business we audit is unique, and obtaining a strong understanding of your business is essential to tailoring our services to your company's unique risks and business needs, and avoiding a "one size fits all" approach. Our audit methodology has been specifically designed to be flexible and scalable so that your engagement team can incorporate its understanding of your business into the audit approach to appropriately size our efforts to your operations.
- ▶ **Early and Continuous Partner Involvement.** Our professional staff to partner ratio is lower than our major competitors, enabling more time for partners to be actively involved in the audit. Your audit partner has considerable business and audit experience, and BDO believes the engagement partner should be actively involved throughout the audit process in hands-on manner. Our audit methodology has been specifically designed to facilitate this level of partner involvement.
- ▶ **Environmentally friendly.** Our networked electronic audit platform significantly reduces BDO's carbon footprint by reducing travel, work paper storage and transportation costs.

SPECIFIC AUDIT APPROACH

ENGAGEMENT PLANNING

The tasks in this phase will enable us to gain an understanding of the financial systems and to tailor the audit to the City's needs. The planning phase includes performing the following functions:

Meet with Key Members of the City's Management

It is our policy to hold an initial planning meeting with key members of management. The agenda will include, but will not be limited to, discussion of the topics below. This planning meeting will help to establish priorities and provide proper initial direction up front.

- ▶ Initial audit concerns.
- ▶ Report requirements and deadlines.
- ▶ Initial audit approach and dates.
- ▶ Assistance by City personnel.
- ▶ Nature and types of documents and/or accounting records maintained.

Communicate with Predecessor Auditors

Upon assignment of the audit to BDO, we will obtain permission from the City to communicate with the predecessor auditors of any audited reporting entity. This is necessary to comply with the requirements of substantiating opening balances as required under generally accepted auditing standards in addition to reviewing prior year's workpapers in key audit areas.

Document our Understanding of the Operating Environment and Internal Controls

The first step we perform in approaching the audit of any reporting entity assigned to us is to develop a full understanding of the objectives and operations of the entity.

This understanding will be obtained through discussions with management and reading of pertinent background information.

The information and/or documents that we will request will include, but will not be limited to, the following:

- ▶ Organizational structure of the reporting entities.
- ▶ Operating budgets including budget restrictions.
- ▶ A description of financial and other information systems.
- ▶ Provisions of laws and regulations.
- ▶ Locations of operations.

This information will enable us to identify significant cycles and accounting applications, evaluate the control environment, and identify significant provisions of laws and regulations affecting the reporting entity.

Document our Understanding of the Financial and Operational Systems

We will obtain an understanding of the accounting systems and information systems used for processing significant financial statement items, and the related internal accounting controls sufficient to determine our audit approach.

A preliminary understanding as to how transactions are recorded and processed will be accomplished when the audit strategy is finalized. The degree of understanding and extent of further documentation required to enable subsequent audit procedures to be carried out depends on the audit strategy adopted.

SPECIFIC AUDIT APPROACH

ENGAGEMENT PLANNING CONTINUED

Perform Preliminary Analytical Review

We will perform preliminary analytical review to gain insight into operating results by comparing the financial statement amounts between the current and preceding periods and also the current year amounts to approved budgeted line-items. We will be looking for unusual variances.

Consider Engagement Risk

We will consider account balances or classes of transactions that could result in an error to the financial statements without being detected. Devoting attention to such accounts or classes of transactions, we ensure they receive proper audit coverage. This lessens the possibility that the financial statements might be misleading.

Make Preliminary Judgment about Materiality

We will make a preliminary judgment about materiality by assessing a dollar amount which, in our judgment, would render the reporting entity's financial statements misleading should errors in the financial statements exceed this amount. This will guide us during the audit process when proposing adjustments or selecting items for testing.

Assess Control Risk

We will assess control risk for account balances or classes of transactions at either below maximum or at maximum based upon our understanding of the accounting system and the control environment. Assessment of risks involves determining procedures in effect to prevent or detect misstatements in the financial statements.

Identify Significant Audit Areas and Develop Tailored Audit Programs

Based on the understanding we acquire during our documentation of the above procedures, we will determine areas that might significantly affect the timing and completion of the audit.

We will review such areas in depth to obtain an early understanding and resolution of any problems that might impede our progress. Upon identifying the significant audit areas and compliance requirements, we will develop tailored audit programs. The audit programs will reflect the identified areas of concern and will guide our work in such a manner as to help ensure that each area is afforded the proper degree of audit consideration. At the conclusion of the planning phase, we will prepare the following documents relevant to the information obtained or gathered during the process:

- ▶ Client Profile.
- ▶ General Risk Analysis.
- ▶ Account Risk Analysis.
- ▶ Cycle Matrix.
- ▶ System narratives and/or flowcharts.
- ▶ Tailored audit programs.

SPECIFIC AUDIT APPROACH

STAFFING OVERVIEW

Success begins and ends with the engagement team and its management. Providing our clients with the highest level of professional service and ensuring their satisfaction with our performance is among our primary objectives. Our ability to select the right team of professionals to serve our clients has been a critical element of our past success.

We recognize the complexity that surrounds the City's operations and have developed our plan for conducting the services accordingly. All our audits are led by experienced partners who are heavily involved in the engagement and staffed by professionals with the appropriate skill level and industry knowledge matched to our client's operations.

The BDO Team prides itself on its reputation for a hands-on, service-oriented business philosophy and demonstrated commitment to quality, reliability, and responsiveness to client needs. Our philosophy is to provide the City with a business advisor who is available year-round to assist you and our approach emphasizes a thorough process.

As indicated earlier, we pay close attention to establishing an engagement team that has the necessary experience. We have assembled such a team for the City's engagement and our proposed staffing is designed to exceed the City's expectations.

We plan on establishing a "central" team which will be the overall operational and focal team and will be involved in the City's audit coordination, scheduling, assignments, communication, review, and reporting phases. The central team will review any past issues, conduct a risk assessment, and then assign various teams to oversee key elements of the engagement. We also plan on integrating into the team information systems specialists to review the systems in place. In all our teams, the key factor will be that a partner and senior manager will be leading the way throughout the engagement.

Your client service team is comprised of our technical professionals in public sector accounting, who have dealt with complex issues unique to the industry and who make it their business to respond to requests for assistance. Senior management will be actively involved in project planning, identifying key issues, developing strategy, and day-to-day project execution.

Engagement staff will consist of professionals with prior successful experience on similar projects that will be dedicated solely to the engagement during the project's critical phases. Our engagement work plan will be developed to ensure that each deadline is met. Reviews will be performed on-site during fieldwork so that any questions or issues can be addressed and resolved on a timely basis.

The City's engagement will be a priority to BDO and current team member project workloads will not have an effect on meeting the City's deadlines and requirements.

COORDINATION WITH YOUR PERSONNEL

We believe in utilizing the work of internal staff to the fullest extent possible in order to minimize your costs. We will obtain an understanding of internal functions by gathering information about activities and considering the relevance of these activities to the audit process. In addition, we will assess the competency, objectivity, and effectiveness of the work performed by internal staff, and consider the effect on internal controls, risk assessment, and the types of substantive procedures we must perform. If, as a result of these procedures, we determine that we can use the work of the internal staff, we will coordinate our procedures with internal staff by scheduling audit work, holding periodic meetings, reviewing audit reports, and discussing accounting and auditing issues. We will utilize internal staff in preparing all necessary audit schedules. We will provide a list of the specific items needed well in advance, based on the planning we complete with you. In this manner, your staff will have sufficient time to complete the audit schedules.

SPECIFIC AUDIT APPROACH

DESIGN SAMPLING APPROACH

In the testing phase, we design our sampling methodology using selective testing. Audits conducted in accordance with generally accepted auditing standards, *Generally Accepted Government Auditing Standards*, and attestation standards include the concept of selective testing of data to be examined, thus involving judgment on the part of the auditor as to the number of transactions to be examined and the areas to be tested. The concept of audit sampling refers to the application of audit procedures to less than 100% of the items within an entity's account balances or classes of transactions, for the purpose of reaching a conclusion about entire individual balances or classes of transactions.

The use of representative sampling will be an integral part of our audit approach. We use audit sampling when the objective is to project the results of the procedures to the entire population of items within an account balance or class of transactions. Our sampling approach provides for sample sizes large enough that any chance of departure from representations is small.

The following are examples of common statistical sampling techniques we utilize for audits and other engagements:

- ▶ **Attribute Sampling:** A sampling methodology utilized when compliance tests are being performed. Sample selection is generally based on computer generated random numbers.
- ▶ **Monetary Unit Sampling:** A sampling methodology utilized when substantive tests of balances are being performed. Sample selection is based on dollars and determining a computer generated interval to be sampled. This methodology provides for larger dollar items to have a proportionately larger probability of selection than smaller items.
- ▶ **Strata Sampling:** A sampling methodology similar to monetary unit sampling. The population is segregated into "like" categories of items and then sampled.

The determination of sample sizes will depend on several factors, including the reliance that can be placed on existing controls, the population size and make-up, routine or non-routine type of transactions, the number of significant items comprising the population, and the results of substantive analytical procedures.

To the extent possible, we will use attribute sampling for tests of controls and compliance. This type of sampling will be effective for tests of payroll expenditures, non-payroll expenditures, and procurement. BDO uses its own sampling tables - based on guidance promulgated by the Auditing Standards Board of the AICPA - which are useful for estimating sample sizes when the size of the population is large (i.e., the population is comprised of 500 or more items, balances, or transactions) and the calculated sample size does not begin to approach a significant proportion of the population (i.e., greater than ten). In addition, a simple formula is provided to assist our auditors in estimating the sample size in near-zero or zero expected misstatement situations. This approach is valid only for attribute samples or probability proportional to size (PPS) samples.

BDO also uses the IDEA software for sample selections. IDEA contains a number of sample size determination programs and is our preferred software for both non-statistical and statistical sample selection. The IDEA program also properly evaluates attributable sample results, as well as stratified random (using classical variables analysis) samples.

SPECIFIC AUDIT APPROACH

PERFORM TESTS OF CONTROLS

In the planning phase, we identify significant accounting cycles and accounting applications and document control procedures.

We determine appropriate sample sizes using our sampling methodology and select sample items for testing to determine whether controls are functioning in accordance with the reporting entity's policies throughout the audit period. Additionally, we will follow up on the status of the implementation of prior year's recommendations contained in the management letter(s) issued by the predecessor auditor.

PERFORM TESTS OF COMPLIANCE

As applicable, we identify significant provisions of laws affecting the reporting entity and perform compliance tests to ensure that the reporting entity is operating in accordance with applicable laws and regulations. Some compliance tests are transaction based from which we select sample transactions for testing. We use inquiry and observation procedures to verify non-transaction based compliance features.

The City's non-compliance with laws and regulations could materially affect the financial statements. We will discuss with management and legal counsel how they identify, comply, and monitor compliance in this area. We will also obtain an understanding of the laws and regulations that affect the City's operations by researching and reviewing ordinances, statutes, federal contracts and grants and related laws, governing body minutes, correspondence with regulatory authorities, federal legislation, annual appropriations bill, and debt instruments.

We will develop a document that lists all of the applicable laws and regulations, determine those that require testing, and perform the procedures. As mentioned previously, we will review the prior reports and management letter(s) noting any non-compliance and determine their current status.

PERFORM SUBSTANTIVE DETAIL AND ANALYTICAL TESTS

The substantive tests will include "substantive detail tests" and "substantive analytical procedures." For substantive detail tests, we will review details of account balances by inspecting underlying documentation and determining whether the balances are properly stated. Substantive analytical procedures will be used in every phase of the audit. Initially, we will use the procedures to perform comparison of data in documents and reports, fluctuation analyses to identify significant changes in information reported in prior periods, and to determine the variances and potential issues that could affect the nature, timing, and extent of our audit.

During the substantive phase of the audit, we will perform budgetary to actual analyses of revenues and expenditures, changes in investment vehicles and yields, analyze payroll cost and full time equivalent personnel by agency/department and the City-wide, and perform various trend analyses of accounts to determine unusual or abnormal relationships and results that may require investigation and resolution.

We will also employ analytical procedures in our review of the financial information presented and as a quality control review tool. We will determine whether the explanations and corroborating evidence provide sufficient evidence for the desired level of substantive assurance. If we are unable to obtain a sufficient level of substantive assurance from the analytical procedures, we will perform additional procedures, such as tests of details and consider whether the difference represents a misstatement.

SPECIFIC AUDIT APPROACH

INTERNAL CONTROLS

We document our understanding of internal controls through observation, inquiry, inspection, and performance of specific procedures. We will ask your staff to fill out questionnaires and prepare narratives prior to our arrival for interim procedures. We will evaluate controls and, among others, perform transaction tests of payroll, procurement, cash disbursements, and cash receipts. Based on our assessment of the control environment, we will determine if there are audit assertions where we can assess control risk at less than maximum in order to perform audit tasks more effectively.

COMPLIANCE WITH LAWS AND REGULATIONS GOVERNING FEDERAL CONTRACTS AND GRANTS

The auditor performs tests of compliance with laws and regulations as part of the audit of the schedule of expenditures of federal awards. The auditor must also perform tests and obtain results in order to support your report on the internal control over compliance with certain provisions of laws, regulations, contracts, and grants. The City's management is responsible for compliance with the applicable laws and regulations.

The City's non-compliance with laws and regulations could materially affect the schedule of expenditures of federal awards. We will discuss with management and legal counsel how they identify, comply, and monitor compliance in this area.

This phase of the single audit will be based on the compliance requirements that we have determined to be direct and material to the major federal programs selected for audit.

EDP SOFTWARE

As indicated earlier, our audit process incorporates automated audit tools to provide you with timely information and effective and efficient audits. We have applied computer assisted audit techniques on many engagements and we are also qualified to assist in the EDP area if management desires. We use laptop computers and portable printers/scanners for all of our audit planning and fieldwork.

We combine the use of spreadsheet, word processing, and trial balance software to perform the most efficient audits possible. Some of the benefits of full automation include the ability to:

- ▶ Import data directly from your accounting system, thereby eliminating manual keypunching;
- ▶ Prepare graphs for management presentations; and use pre-formatted spreadsheets from year to year, allowing us to perform ratio and trend analysis on key accounts.

REPORTING AND CLOSE OUT

During this phase, we will conclude on all areas of the audit, summarize the results, and communicate them accordingly. We will perform the technical and content review of the draft audit reports and we will prepare, distribute, and obtain management representation letters.

In addition, any significant opportunities to improve internal controls and accounting procedures, budgeting and financial projection processes, and financial reporting styles, which will increase the reliability of accounting records and financial statements, will be discussed. We consider the management letter to be an integral part of the audit process. A notable effort is spent formulating ideas that will help the City operate more efficiently and effectively.

We will hold exit conferences with the City to discuss relevant matters. The completion of the audit determines the fairness of presentation of the financial statements, including footnote disclosures, and the reasons for any deviations from current trends and historic and industry norms. The workpapers and financial statements will undergo a final quality control review during this phase after which the financial statements will be issued.

SPECIFIC AUDIT APPROACH

MANAGING THE TRANSITION

We appreciate that for many of our clients the transition to new advisors is not a regular occurrence and can give rise to concerns. The formalities of changing auditors are straightforward, but the practicalities – unless properly managed – can be time consuming. At BDO, transition management is one of our core skills and we will lead the City through the process, ensuring efficient change with minimum disruption to your business and people.

KEY ELEMENTS OF THE TRANSITION PROCESS INCLUDE:

- ▶ Working with your outgoing audit advisors immediately, upon appointment.
- ▶ Organizing transition meetings immediately, upon appointment.
- ▶ Meeting with management in advance of the audit to develop and agree our audit strategy.
- ▶ Providing timely feedback on any issues for resolution.

PROPOSED TIMELINE

The timetable is based upon our preliminary understanding of your financial reporting schedule and other timing considerations. This schedule is flexible and we will work with you in order to meet your service needs. We will be able to comply with the deadlines established by the City of Fort Lauderdale.

SEGMENT / TIMEFRAME	SERVICES TO BE PERFORMED
Planning (June - July 2017)	<ul style="list-style-type: none"> ▶ Send engagement letter ▶ Review prior auditor workpapers ▶ Planning meeting ▶ Send audit preparation checklist ▶ Assess risk and plan the audit ▶ Required planning communication to those charged with corporate governance
Fieldwork (September - November 2017)	<ul style="list-style-type: none"> ▶ Audit entrance conference ▶ Perform substantive audit procedures ▶ Inquiry and discussion with management ▶ Onsite review by audit manager and partner
Completion (January - March 2018)	<ul style="list-style-type: none"> ▶ Drafts of financials and management letter delivered to management for review ▶ Exit conference with CFO and CEO ▶ Meet with those charged with governance to discuss audit results ▶ Final reports delivered to management

REFERENCES

CLIENT REFERENCES

BDO South Florida offices have not recently provided any government audits, but the members presented as the City's key engagement team have significant governmental audit experience from their previous employments. Nationally, BDO has very extensive experience and a great wealth of resources relevant to government audit engagements.

We included in this RFP significant government audit references from our national practice and references from our Miami office, which are audits with a similar scope as described in the City's RFP. We strongly urge you to reach out to these individuals to learn about our commitment and dedication in providing excellent client service.

GOVERNMENT OF THE DISTRICT OF COLUMBIA

Description of work:	We perform an annual audit of the District's CAFR and an audit in accordance with OMB Circular A-133. The financial reporting entity included the primary government, which consisted of approximately 100 agencies, boards, commissions, and other departments along with numerous component units.
Dates covering the term of the contract:	Fiscal Years 2015-2019
Client contact person and phone number:	Bill Slack, Deputy CFO- 202.727.2476
The Proposer's key personnel performing the services:	Patricia Duperron / William Eisig / Neena Masih / Bert Smith
Total hours:	8,800

GOVERNMENT OF THE U.S. VIRGIN ISLANDS

Description of work:	We perform an audit of the Government's basic financial statements, an audit in accordance with OMB Circular A-133, and quarterly agreed-upon procedures. The financial reporting entity includes the primary government, consisting of numerous agencies and departments.
Dates covering the term of the contract:	2014,2015,2016
Client contact person and phone number:	Valdamier Collens, Commissioner of Finance - 340.774.1553
The Proposer's key personnel performing the services:	Patricia Duperron / William Eisig / Neena Masih / Bert Smith
Total hours:	11,400

CLIENT REFERENCES

CITY OF GRAND RAPIDS, MICHIGAN

Description of work:	Annual audit of financial statements (CAFR) and component units
Dates covering the term of the contract:	July 1, 2014-June 30, 2015
Client contact person and phone number:	Scott Buhner, CFO - 616.456.3951
The Proposer's key personnel performing the services:	Patricia Duperron /John LaFramboise
Total hours:	1,000

KALAMAZOO COUNTY, MICHIGAN

Description of work:	Annual audit of Financial Statements, Single Audit, and Audit of the Employee's Retirement System
Dates covering the term of the contract:	12/31/13 thru 12/31/15- have been a client since 2007, we win the work each time they bid out
Client contact person and phone number:	Lisa Bradshaw, Finance Director- 269.383.8686
The Proposer's key personnel performing the services:	Doug Havera / Kristy VanderMolen / Sara Fetke
Total hours:	940

CITY OF WILMINGTON, DELAWARE

Description of work:	Audit of CAFR, Federal Awards, and Separately Issued Pension Plans
Dates covering the term of the contract:	Five years; 2010-2014
Client contact person and phone number:	Henry Supinski, City Treasurer- 302.576.2480
The Proposer's key personnel performing the services:	Karen Fitzsimmons / Keith Hammond / Jim DeVito / Patricia Duperron
Total hours:	2,600

CLIENT REFERENCES

BARRY UNIVERSITY

Description of work:	Annual audit of financial statements and Single Audit
Dates covering the term of the contract:	2014-2016
Client contact person and phone number:	Susan Rosenthal -305.899.4055
The Proposer's key personnel performing the services:	Alfredo Cepero and Wilbert Santos
Total hours:	1,200

EMBRY-RIDDLE AERONAUTICAL UNIVERSITY

Description of work:	Annual audit of financial statements and Single Audit
Dates covering the term of the contract:	2011-2016
Client contact person and phone number:	Randy Howard -386.226.6942
The Proposer's key personnel performing the services:	Alfredo Cepero and Wilbert Santos
Total hours:	1,200

UNITED WAY OF MIAMI-DADE

Description of work:	Annual audit of financial statements and Single Audit
Dates covering the term of the contract:	2009-2015
Client contact person and phone number:	Carlos Molina -305.646.7605
The Proposer's key personnel performing the services:	Alfredo Cepero and Wilbert Santos
Total hours:	850

UNITED WAY OF BROWARD COUNTY

Description of work:	Annual audit of financial statements and Single Audit
Dates covering the term of the contract:	2012-2014
Client contact person and phone number:	Tom Watson, Chief Financial Officer 954-462-4850
The Proposer's key personnel performing the services:	Alfredo Cepero and Wilbert Santos
Total hours:	500

MINORITY / WOMEN (M/WBE) PARTICIPATION

MINORITY / WOMEN (M/WBE) PARTICIPATION

BDO is not a certified minority enterprise, however, when appropriate for the engagement and at the discretion of the lead partner we may include a qualifying Alliance Firm in the proposal.

SUBCONTRACTORS

SUBCONTRACTORS

We will not be utilizing any subcontractors during the term of this contract.

REQUIRED FORMS

- ▶ Proposal Certification
- ▶ Cost Proposal
- ▶ Non-Collusion Statement
- ▶ Local Business Preference (LBP)
- ▶ Contract Payment Method
- ▶ General Terms & Conditions
- ▶ Exceptions - Terms & Conditions
- ▶ Sample Insurance Certificate
- ▶ Business License

City of Fort Lauderdale

Bid 975-11857

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 BIDS SYNC you must also click the "Take Exception" button.

See attached document for exceptions.

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:

Alfredo Cepero
Name (printed)

/s/ Alfredo Cepero
Signature

1-20-17
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 **ceperoa**

Password *

[Save](#)

[Take Exception](#)

[Close](#)

* Required fields

SECTION VI - COST PROPOSAL PAGE

Proposer Name: BDO USA, 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) \$ 180,000

2. Federal Award or State Financial Assistance Program (price per program)
\$ 5,000

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.

CRA \$ 5,000

GERS 10,000

Total Project Cost \$ 200,000

Submitted by:

Alfredo Cepero
Name (printed)

Alfredo Cepero
Signature

1-20-17
Date

Managing Partner
Title

ADDITIONAL “AS NEEDED” AUDITING SERVICES

Professional Level	Standard Hourly Rate
Partner	\$525
Senior Manager / Manager	\$325
Senior	\$185
Staff	\$130

Our fees for additional “as needed” services would be the subject of separate arrangements and we would propose a fee for such services based on actual incurred billed at 50% of our current standard hourly rates.

Supplier Response Form

NON-COLLUSION STATEMENT:

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

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

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

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

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

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

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

NAME

RELATIONSHIPS

-

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

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.

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 its local preference classification annually no later than thirty (30) calendar days prior to the anniversary of the date of a contract awarded pursuant to this 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)
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:

AUTHORIZED COMPANY PERSON:

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

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:

Name (Printed)

Signature

Date:

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 **ceperoa**

Password *

Save

Supplier Response Form

CITY OF FORT LAUDERDALE GENERAL CONDITIONS

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

PART I BIDDER PROPOSAL PAGE(S) CONDITIONS:

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

(SBE) in its procurement activities. If your firm qualifies in accordance with the below definitions please indicate in the space provided in this ITB.

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

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

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

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

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

WHITE, which includes persons whose origins are Anglo-Saxon and Europeans and persons of Indo-European decent including Pakistani and East Indian.

HISPANIC, which includes persons of Mexican, Puerto Rican, Cuban, Central and South American, or other Spanish culture or origin, regardless of race.

NATIVE AMERICAN, which includes persons whose origins are American Indians, Eskimos, Aleuts, or Native Hawaiians.

ASIAN AMERICAN, which includes persons having origin in any of the original peoples of the Far East, Southeast Asia, the Indian subcontinent, or the Pacific Islands.

1.10 **MINORITY-WOMEN BUSINESS ENTERPRISE PARTICIPATION**

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

1.11 **SCRUTINIZED COMPANIES**

Subject to *Odebrecht Construction, Inc., v. Prasad*, 876 F.Supp.2d 1305 (S.D. Fla. 2012), *affirmed*, *Odebrecht Construction, Inc., v. Secretary, Florida Department of Transportation*, 715 F.3d 1268 (11th Cir. 2013), with regard to the "Cuba Amendment," the Contractor certifies that it is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List or the Scrutinized Companies that Boycott Israel List created pursuant to Section 215.4725, Florida Statutes (2016), that it is not engaged in a boycott of Israel, and that it does not have business operations in Cuba or Syria, as provided in section 287.135, Florida Statutes (2016), as may be amended or revised. The City may terminate this Agreement at the City's option if the Contractor is found to have submitted a false certification as provided under subsection (5) of section 287.135, Florida Statutes (2016), as may be amended or revised, or been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List or the Scrutinized Companies that Boycott Israel List created pursuant to Section 215.4725, Florida Statutes (2016), or is engaged in a boycott of Israel or has been engaged in business operations in Cuba or Syria, as defined in Section 287.135, Florida Statutes (2016), as may be amended or revised.

1.12 **DEBARRED OR SUSPENDED BIDDERS OR PROPOSERS**

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

Part II DEFINITIONS/ORDER OF PRECEDENCE:

- 2.01 BIDDING DEFINITIONS** The City will use the following definitions in its general conditions, special conditions, technical specifications, instructions to bidders, addenda and any other document used in the bidding process:
 INVITATION TO BID (ITB) when the City is requesting bids from qualified Bidders.
 REQUEST FOR PROPOSALS (RFP) when the City is requesting proposals from qualified Proposers.

REQUEST FOR QUALIFICATIONS (RFQ) when the City is requesting qualifications from qualified Proposers.

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

PROPOSAL – a proposal received in response to an RFP.

BIDDER – Person or firm submitting a Bid.

PROPOSER – Person or firm submitting a Proposal.

RESPONSIVE BIDDER – A person whose bid conforms in all material respects to the terms and conditions included in the ITB.

RESPONSIBLE BIDDER – A person who has the capability in all respects to perform in full the contract requirements, as stated in the ITB, and the integrity and reliability that will assure good faith performance.

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

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

CONTRACTOR – Successful Bidder or Proposer who is awarded a Purchase Order, award Contract, Blanket Purchase Order agreement, or Term Contract to provide goods or services to the City.

CONTRACT – A deliberate verbal or written agreement between two or more competent parties to perform or not to perform a certain act or acts, including all types of agreements, regardless of what they may be called, for the procurement or disposal of equipment, materials, supplies, services or construction.

CONSULTANT – Successful Bidder or Proposer who is awarded a contract to provide professional services to the City.

The following terms may be used interchangeably by the City: ITB and/or RFP; Bid or Proposal; Bidder, Proposer, or Seller; Contractor or Consultant; Contract, Award, Agreement or Purchase Order.

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

PART III BIDDING AND AWARD PROCEDURES:

- 3.01 SUBMISSION AND RECEIPT OF BIDS:** To receive consideration, bids must be received prior to the bid opening date and time. Unless otherwise specified, Bidders should use the proposal forms provided by the City. These forms may be duplicated, but failure to use the forms may cause the bid to be rejected. Any erasures or corrections on the bid must be made in ink and initialed by Bidder in ink. All information submitted by the Bidder shall be printed, typewritten or filled in with pen and ink. Bids shall be signed in ink. Separate bids must be submitted for each ITB issued by the City in separate sealed envelopes properly marked. When a particular ITB or RFP requires multiple copies of bids or proposals they may be included in a single envelope or package properly sealed and identified. Only send bids via facsimile transmission (FAX) if the ITB specifically states that bids sent via FAX will be considered. If such a statement is not included in the ITB, bids sent via FAX will be rejected. Bids will be publicly opened in the Procurement Office, or other designated area, in the presence of Bidders, the public, and City staff. Bidders and the public are invited and encouraged to attend bid openings. Bids will be tabulated and made available for review by Bidder's and the public in accordance with applicable regulations.
- 3.02 MODEL NUMBER CORRECTIONS:** If the model number for the make specified in this ITB is incorrect, or no longer available and replaced with an updated model with new specifications, the Bidder shall enter the correct model number on the bidder proposal page. In the case of an updated model with new specifications, Bidder shall provide adequate information to allow the City to determine if the model bid meets the City's requirements.
- 3.03 PRICES QUOTED:** Deduct trade discounts, and quote firm net prices. Give both unit price and extended total. In the case of a discrepancy in computing the amount of the bid, the unit price quoted will govern. All prices quoted shall be F.O.B. destination, freight prepaid (Bidder pays and bears freight charges, Bidder owns goods in transit and files any claims), unless otherwise stated in Special Conditions. Each item must be bid separately. No attempt shall be made to tie any item or items contained in the ITB with any other business with the City.
- 3.04 TAXES:** The City of Fort Lauderdale is exempt from Federal Excise and Florida Sales taxes on direct purchase of tangible property. Exemption number for EIN is 59-6000319, and State Sales tax exemption number is 85-8013875578C-1.
- 3.05 WARRANTIES OF USAGE:** Any quantities listed in this ITB as estimated or projected are provided for tabulation and information purposes only. No warranty or guarantee of quantities is given or implied. It is understood that the Contractor will furnish the City's needs as they arise.
- 3.06 APPROVED EQUAL:** When the technical specifications call for a brand name, manufacturer, make, model, or vendor catalog number with acceptance of APPROVED EQUAL, it shall be for the purpose of establishing a level of quality and features desired and acceptable to the City. In such cases, the City will be receptive to any unit that would be considered by qualified City personnel as an approved equal. In that the specified make and model represent a level of quality and features desired by the City, the Bidder must state clearly in the bid any variance from those specifications. It is the Bidder's responsibility to provide adequate information, in the bid, to enable the City to ensure

that the bid meets the required criteria. If adequate information is not submitted with the bid, it may be rejected. The City will be the sole judge in determining if the item bid qualifies as an approved equal.

- 3.07 MINIMUM AND MANDATORY TECHNICAL SPECIFICATIONS:** The technical specifications may include items that are considered minimum, mandatory, or required. If any Bidder is unable to meet or exceed these items, and feels that the technical specifications are overly restrictive, the bidder must notify the Procurement Services Division immediately. Such notification must be received by the Procurement Services Division prior to the deadline contained in the ITB, for questions of a material nature, or prior to five (5) days before bid due and open date, whichever occurs first. If no such notification is received prior to that deadline, the City will consider the technical specifications to be acceptable to all bidders.
- 3.08 MISTAKES:** Bidders are cautioned to examine all terms, conditions, specifications, drawings, exhibits, addenda, delivery instructions and special conditions pertaining to the ITB. Failure of the Bidder to examine all pertinent documents shall not entitle the bidder to any relief from the conditions imposed in the contract.
- 3.09 SAMPLES AND DEMONSTRATIONS:** Samples or inspection of product may be requested to determine suitability. Unless otherwise specified in Special Conditions, samples shall be requested after the date of bid opening, and if requested should be received by the City within seven (7) working days of request. Samples, when requested, must be furnished free of expense to the City and if not used in testing or destroyed, will upon request of the Bidder, be returned within thirty (30) days of bid award at Bidder's expense. When required, the City may request full demonstrations of units prior to award. When such demonstrations are requested, the Bidder shall respond promptly and arrange a demonstration at a convenient location. Failure to provide samples or demonstrations as specified by the City may result in rejection of a bid.
- 3.10 LIFE CYCLE COSTING:** If so specified in the ITB, the City may elect to evaluate equipment proposed on the basis of total cost of ownership. In using Life Cycle Costing, factors such as the following may be considered: estimated useful life, maintenance costs, cost of supplies, labor intensity, energy usage, environmental impact, and residual value. The City reserves the right to use those or other applicable criteria, in its sole opinion that will most accurately estimate total cost of use and ownership.
- 3.11 BIDDING ITEMS WITH RECYCLED CONTENT:** In addressing environmental concerns, the City of Fort Lauderdale encourages Bidders to submit bids or alternate bids containing items with recycled content. When submitting bids containing items with recycled content, Bidder shall provide documentation adequate for the City to verify the recycled content. The City prefers packaging consisting of materials that are degradable or able to be recycled. When specifically stated in the ITB, the City may give preference to bids containing items manufactured with recycled material or packaging that is able to be recycled.
- 3.12 USE OF OTHER GOVERNMENTAL CONTRACTS:** The City reserves the right to reject any part or all of any bids received and utilize other available governmental contracts, if such action is in its best interest.
- 3.13 QUALIFICATIONS/INSPECTION:** Bids will only be considered from firms normally engaged in providing the types of commodities/services specified herein. The City reserves the right to inspect the Bidder's facilities, equipment, personnel, and organization at any time, or to take any other action necessary to determine Bidder's ability to perform. The Procurement Director reserves the right to reject bids where evidence or evaluation is determined to indicate inability to perform.
- 3.14 BID SURETY:** If Special Conditions require a bid security, it shall be submitted in the amount stated. A bid security can be in the form of a bid bond or cashier's check. Bid security will be returned to the unsuccessful bidders as soon as practicable after opening of bids. Bid security will be returned to the successful bidder after acceptance of the performance bond, if required; acceptance of insurance coverage, if required; and full execution of contract documents, if required; or conditions as stated in Special Conditions.
- 3.15 PUBLIC RECORDS/TRADE SECRETS/COPYRIGHT:** The Proposer's response to the RFP is a public record pursuant to Florida law, which is subject to disclosure by the City under the State of Florida Public Records Law, Florida Statutes Chapter 119.07 ("Public Records Law"). The City shall permit public access to all documents, papers, letters or other material submitted in connection with this RFP and the Contract to be executed for this RFP, subject to the provisions of Chapter 119.07 of the Florida Statutes.

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

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

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

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

- 3.18 LEGAL REQUIREMENTS:** Applicable provisions of all federal, state, county laws, and local ordinances, rules and regulations, shall govern development, submittal and evaluation of all bids received in response hereto and shall govern any and all claims and disputes which may arise between person(s) submitting a bid response hereto and the City by and through its officers, employees and authorized representatives, or any other person, natural or otherwise; and lack of knowledge by any bidder shall not constitute a cognizable defense against the legal effect thereof.
- 3.19 BID PROTEST PROCEDURE: ANY PROPOSER OR BIDDER WHO IS NOT RECOMMENDED FOR AWARD OF A CONTRACT AND WHO ALLEGES A FAILURE BY THE CITY TO FOLLOW THE CITY'S PROCUREMENT ORDINANCE OR ANY APPLICABLE LAW MAY PROTEST TO THE DIRECTOR OF PROCUREMENT SERVICES DIVISION (DIRECTOR), BY DELIVERING A LETTER OF PROTEST TO THE DIRECTOR WITHIN FIVE (5) DAYS AFTER A NOTICE OF INTENT TO AWARD IS POSTED ON THE CITY'S WEB SITE AT THE FOLLOWING LINK: http://www.fortlauderdale.gov/purchasing/notices_of_intent.htm**

THE COMPLETE PROTEST ORDINANCE MAY BE FOUND ON THE CITY'S WEB SITE AT THE FOLLOWING LINK: <http://www.fortlauderdale.gov/purchasing/protestordinance.pdf>

PART IV BONDS AND INSURANCE

- 4.01 PERFORMANCE BOND:** If a performance bond is required in Special Conditions, the Contractor shall within fifteen (15) working days after notification of award, furnish to the City a Performance Bond, payable to the City of Fort Lauderdale, Florida, in the face amount specified in Special Conditions as surety for faithful performance under the terms and conditions of the contract. If the bond is on an annual coverage basis, renewal for each succeeding year shall be submitted to the City thirty (30) days prior to the termination date of the existing Performance Bond. The Performance Bond must be executed by a surety company of recognized standing, authorized to do business in the State of Florida and having a resident agent.

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

- 4.02 INSURANCE:** If the Contractor is required to go on to City property to perform work or services as a result of ITB award, the Contractor shall assume full responsibility and expense to obtain all necessary insurance as required by City or specified in Special Conditions.

The Contractor shall provide to the Procurement Services Division original certificates of coverage and receive notification of approval of those certificates by the City's Risk Manager prior to engaging in any activities under this contract. The Contractor's insurance is subject to the approval of the City's Risk Manager. The certificates must list the City as an ADDITIONAL INSURED for General Liability Insurance, and shall have no less than thirty (30) days written notice of cancellation or material change. Further modification of the insurance

requirements may be made at the sole discretion of the City's Risk Manager if circumstances change or adequate protection of the City is not presented. Bidder, by submitting the bid, agrees to abide by such modifications.

PART V PURCHASE ORDER AND CONTRACT TERMS:

- 5.01 COMPLIANCE TO SPECIFICATIONS, LATE DELIVERIES/PENALTIES:** Items offered may be tested for compliance to bid specifications. Items delivered which do not conform to bid specifications may be rejected and returned at Contractor's expense. Any violation resulting in contract termination for cause or delivery of items not conforming to specifications, or late delivery may also result in:
- Bidders name being removed from the City's bidder's mailing list for a specified period and Bidder will not be recommended for any award during that period.
 - All City Departments being advised to refrain from doing business with the Bidder.
 - All other remedies in law or equity.
- 5.02 ACCEPTANCE, CONDITION, AND PACKAGING:** The material delivered in response to ITB award shall remain the property of the Seller until a physical inspection is made and the material accepted to the satisfaction of the City. The material must comply fully with the terms of the ITB, be of the required quality, new, and the latest model. All containers shall be suitable for storage and shipment by common carrier, and all prices shall include standard commercial packaging. The City will not accept substitutes of any kind. Any substitutes or material not meeting specifications will be returned at the Bidder's expense. Payment will be made only after City receipt and acceptance of materials or services.
- 5.03 SAFETY STANDARDS:** All manufactured items and fabricated assemblies shall comply with applicable requirements of the Occupation Safety and Health Act of 1970 as amended, and be in compliance with Chapter 442, Florida Statutes. Any toxic substance listed in Section 38F-41.03 of the Florida Administrative Code delivered as a result of this order must be accompanied by a completed Safety Data Sheet (SDS).
- 5.04 ASBESTOS STATEMENT:** All material supplied must be 100% asbestos free. Bidder, by virtue of bidding, certifies that if awarded any portion of the ITB the bidder will supply only material or equipment that is 100% asbestos free.
- 5.05 OTHER GOVERNMENTAL ENTITIES:** If the Bidder is awarded a contract as a result of this ITB, the bidder may, if the bidder has sufficient capacity or quantities available, provide to other governmental agencies, so requesting, the products or services awarded in accordance with the terms and conditions of the ITB and resulting contract. Prices shall be F.O.B. delivered to the requesting agency.
- 5.06 VERBAL INSTRUCTIONS PROCEDURE:** No negotiations, decisions, or actions shall be initiated or executed by the Contractor as a result of any discussions with any City employee. Only those communications which are in writing from an authorized City representative may be considered. Only written communications from Contractors, which are assigned by a person designated as authorized to bind the Contractor, will be recognized by the City as duly authorized expressions on behalf of Contractors.
- 5.07 INDEPENDENT CONTRACTOR:** The Contractor is an independent contractor under this Agreement. Personal services provided by the Proposer shall be by employees of the Contractor and subject to supervision by the Contractor, and not as officers, employees, or agents of the City. Personnel policies, tax responsibilities, social security, health insurance, employee benefits, procurement policies unless otherwise stated in this ITB, and other similar administrative procedures applicable to services rendered under this contract shall be those of the Contractor.
- 5.08 INDEMNITY/HOLD HARMLESS AGREEMENT:** The Contractor agrees to protect, defend, indemnify, and hold harmless the City of Fort Lauderdale and its officers, employees and agents from and against any and all losses, penalties, damages, settlements, claims, costs, charges for other expenses, or liabilities of every and any kind including attorney's fees, in connection with or arising directly or indirectly out of the work agreed to or performed by Contractor under the terms of any agreement that may arise due to the bidding process. Without limiting the foregoing, any and all such claims, suits, or other actions relating to personal injury, death, damage to property, defects in materials or workmanship, actual or alleged violations of any applicable Statute, ordinance, administrative order, rule or regulation, or decree of any court shall be included in the indemnity hereunder.
- 5.09 TERMINATION FOR CAUSE:** If, through any cause, the Contractor shall fail to fulfill in a timely and proper manner its obligations under this Agreement, or if the Contractor shall violate any of the provisions of this Agreement, the City may upon written notice to the Contractor terminate the right of the Contractor to proceed under this Agreement, or with such part or parts of the Agreement as to which there has been default, and may hold the Contractor liable for any damages caused to the City by reason of such default and termination. In the event of such termination, any completed services performed by the Contractor under this Agreement shall, at the option of the City, become the City's property and the Contractor shall be entitled to receive equitable compensation for any work completed to the satisfaction of the City. The Contractor, however, shall not be relieved of liability to the City for damages sustained by the City by reason of any breach of the Agreement by the Contractor, and the City may withhold any payments to the Contractor for the purpose of setoff until such time as the amount of damages due to the City from the Contractor can be determined.

- 5.10 TERMINATION FOR CONVENIENCE:** The City reserves the right, in its best interest as determined by the City, to cancel contract by giving written notice to the Contractor thirty (30) days prior to the effective date of such cancellation.
- 5.11 CANCELLATION FOR UNAPPROPRIATED FUNDS:** The obligation of the City for payment to a Contractor is limited to the availability of funds appropriated in a current fiscal period, and continuation of the contract into a subsequent fiscal period is subject to appropriation of funds, unless otherwise authorized by law.
- 5.12 RECORDS/AUDIT:** The Contractor shall maintain during the term of the contract all books of account, reports and records in accordance with generally accepted accounting practices and standards for records directly related to this contract. The Contractor agrees to make available to the City Auditor or designee, during normal business hours and in Broward, Miami-Dade or Palm Beach Counties, all books of account, reports and records relating to this contract should be retained for the duration of the contract and for three years after the final payment under this Agreement, or until all pending audits, investigations or litigation matters relating to the contract are closed, whichever is later.
- 5.13 PERMITS, TAXES, LICENSES:** The successful Contractor shall, at their own expense, obtain all necessary permits, pay all licenses, fees and taxes, required to comply with all local ordinances, state and federal laws, rules and regulations applicable to business to be carried out under this contract.
- 5.14 LAWS/ORDINANCES:** The Contractor shall observe and comply with all Federal, state, local and municipal laws, ordinances rules and regulations that would apply to this contract.
- 5.15 NON-DISCRIMINATION:** There shall be no discrimination as to race, sex, color, creed, age or national origin in the operations conducted under this contract.
- 5.16 UNUSUAL CIRCUMSTANCES:** If during a contract term where costs to the City are to remain firm or adjustments are restricted by a percentage or CPI cap, unusual circumstances that could not have been foreseen by either party of the contract occur, and those circumstances significantly affect the Contractor's cost in providing the required prior items or services, then the Contractor may request adjustments to the costs to the City to reflect the changed circumstances. The circumstances must be beyond the control of the Contractor, and the requested adjustments must be fully documented. The City may, after examination, refuse to accept the adjusted costs if they are not properly documented, increases are considered to be excessive, or decreases are considered to be insufficient. In the event the City does not wish to accept the adjusted costs and the matter cannot be resolved to the satisfaction of the City, the City will reserve the following options:
1. The contract can be canceled by the City upon giving thirty (30) days written notice to the Contractor with no penalty to the City or Contractor. The Contractor shall fill all City requirements submitted to the Contractor until the termination date contained in the notice.
 2. The City requires the Contractor to continue to provide the items and services at the firm fixed (non-adjusted) cost until the termination of the contract term then in effect.
 3. If the City, in its interest and in its sole opinion, determines that the Contractor in a capricious manner attempted to use this section of the contract to relieve them of a legitimate obligation under the contract, and no unusual circumstances had occurred, the City reserves the right to take any and all action under law or equity. Such action shall include, but not be limited to, declaring the Contractor in default and disqualifying him for receiving any business from the City for a stated period of time.
- If the City does agree to adjusted costs, these adjusted costs shall not be invoiced to the City until the Contractor receives notice in writing signed by a person authorized to bind the City in such matters.
- 5.17 ELIGIBILITY:** If applicable, the Contractor must first register with the Department of State of the State of Florida, in accordance with Florida State Statutes, prior to entering into a contract with the City.
- 5.18 PATENTS AND ROYALTIES:** The Contractor, without exception, shall indemnify and save harmless the City and its employees from liability of any nature and kind, including cost and expenses for or on account of any copyrighted, patented or un-patented invention, process, or article manufactured or used in the performance of the contract, including its use by the City. If the Contractor uses any design, device, or materials covered by letters, patent or copyright, it is mutually agreed and understood without exception that the bid prices shall include all royalties or costs arising from the use of such design, device, or materials in any way involved in the work.
- 5.19 ASSIGNMENT:** Contractor shall not transfer or assign the performance required by this ITB without the prior written consent of the City. Any award issued pursuant to this ITB, and the monies, which may become due hereunder, are not assignable except with the prior written approval of the City Commission or the City Manager or City Manager's designee, depending on original award approval.

5.20 LITIGATION VENUE: The parties waive the privilege of venue and agree that all litigation between them in the state courts shall take place in Broward County, Florida and that all litigation between them in the federal courts shall take place in the Southern District in and for the State of Florida.

5.21 LOCATION OF UNDERGROUND FACILITIES: If the Contractor, for the purpose of responding to this solicitation, requests the location of underground facilities through the Sunshine State One-Call of Florida, Inc. notification system or through any person or entity providing a facility locating service, and underground facilities are marked with paint, stakes or other markings within the City pursuant to such a request, then the Contractor, shall be deemed non-responsive to this solicitation in accordance with Section 2-184(5) of the City of Fort Lauderdale Code of Ordinances.

5.22 PUBLIC RECORDS

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

Contractor shall:

1. Keep and maintain public records that ordinarily and necessarily would be required by the City in order to perform the service.
2. Upon request from the City's custodian of public records, provide the City with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes (2016), as may be amended or revised, or as otherwise provided by law.
3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of this contract if the Contractor does not transfer the records to the City.
4. Upon completion of the Contract, transfer, at no cost, to the City all public records in possession of the Contractor or keep and maintain public records required by the City to perform the service. If the Contractor transfers all public records to the City upon completion of this Contract, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of this Contract, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the City, upon request from the City's custodian of public records, in a format that is compatible with the information technology systems of the City.

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 **ceperoa**

Password *

[Save](#)

[Take Exception](#)

[Close](#)

* Required fields


EXCEPTIONS - TERMS & CONDITIONS

BDO USA, LLP ("BDO") looks forward to agreeing on mutually acceptable terms that combine the needs of both the City of Fort Lauderdale and BDO upon contract award. Notwithstanding anything to the contrary set forth in the bid/proposal, including the instructions, terms, conditions and certifications, the parties agree that the services shall be subject to parties mutually agreeing upon a contract with mutually acceptable terms, rather than such terms and conditions contained in the bid/proposal. We are confident that we can reach mutually agreeable terms. In addition, as requested, the following indicates the clarifications, exceptions or variances to the terms and conditions in the bid that we would like to discuss.

- (1) BDO is able to agree to the coverage amounts set forth in the insurance requirements in the bid. For clarity, the applicable insurer shall provide notice to BDO 10 days prior to cancellation or modification of any applicable insurance. BDO will then promptly provide notice to the City.
- (2) Any term or renewal shall be as mutually agreed upon by the parties.
- (3) BDO shall retain exclusive ownership to and in its (i) work papers and (ii) professional methodologies, techniques, processes and procedures or general know-how. Notwithstanding anything to the contrary, only the City shall have the right to obtain copies of work papers supporting deliverables provided to the City or be given access to books and records directly applicable to the services provided by the City by BDO, provided such disclosure is legally permissible and does not undermine the effectiveness and integrity of the audit process, in BDO's sole discretion.
- (4) Notwithstanding anything to the contrary, BDO cannot agree to on-site audits by any client out of concern for BDO's robust professional and contractual obligations of confidentiality to clients. However, upon adequate notice, BDO can agree to respond to reasonable written requests for documentation describing BDO's facilities, systems, data backups, and records, and to provide supporting documentation in order to demonstrate BDO's compliance with its obligations relating to the processing, transport or storage of City's data.
- (5) If awarded the work, in order to preserve our independence according to applicable professional standards, BDO would like to discuss with the City the indemnity and liability provisions applicable to our services. Notwithstanding anything to the contrary, we are confident that we can reach mutually agreeable terms and that the services shall be subject to such mutually agreeable terms.
- (6) If awarded the work, BDO would like to discuss with the City the dispute resolution procedures. BDO would be willing to agree to the venue in the state courts in Broward County, Florida and in the federal courts in the Southern District in the State of Florida subject to the parties agreeing to a jury trial waiver. BDO would also be willing to discuss other alternatives. Notwithstanding anything to the contrary, we are confident that we can reach mutually agreeable terms and that the services shall be subject to such mutually agreeable terms.

SAMPLE INSURANCE CERTIFICATE

Our firm carries accountants' malpractice insurance, which is the standard practice in the profession. Our general liability, workers' compensation and auto liability are standard policies commensurate for a firm of our size. We believe our policy coverage is appropriate to our needs and may provide you a current certificate of insurance summary upon selection as your service provider.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
03/31/2016

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

PRODUCER Aon Risk Services Northeast, Inc. New York NY office 199 Water Street New York NY 10038-3551 USA	CONTACT NAME: PHONE (AC. No. Ext): (312) 381-1000 FAX (AC. No.): (312) 381-7007 E-MAIL ADDRESS: <table style="width: 100%; border: none;"> <tr> <th style="border: none;">INSURER(S) AFFORDING COVERAGE</th> <th style="border: none;">NAIC #</th> </tr> <tr> <td style="border: none;">INSURER A: National Fire Ins. Co. of Hartford</td> <td style="border: none;">20478</td> </tr> <tr> <td style="border: none;">INSURER B: Continental Casualty Company</td> <td style="border: none;">20443</td> </tr> <tr> <td style="border: none;">INSURER C: American Casualty Co. of Reading PA</td> <td style="border: none;">20427</td> </tr> <tr> <td style="border: none;">INSURER D:</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">INSURER E:</td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">INSURER F:</td> <td style="border: none;"></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: National Fire Ins. Co. of Hartford	20478	INSURER B: Continental Casualty Company	20443	INSURER C: American Casualty Co. of Reading PA	20427	INSURER D:		INSURER E:		INSURER F:	
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INSURER F:															

INSURED
 BDO USA, LLP
 770 Kennoor SE, suite 300
 Allen: Patricia Schrand
 Grand Rapids, MI 49546 USA

COVERAGES CERTIFICATE NUMBER: 570061661326 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. Limits shown are as requested

RISK / TYPE	TYPE OF INSURANCE	ADDITIONAL INSURED	SUBSIDIARY	POLICY NUMBER	POLICY EFF. DATE (MM/DD/YYYY)	POLICY EXP. DATE (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY			C 6012318939	05/31/2016	05/31/2017	EACH OCCURRENCE	\$1,000,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR			General Liability			DAMAGE TO RENTED PREMISES (Per occurrence)	\$1,000,000
GEN'L AGGREGATE LIMIT APPLIED PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:							MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000	
B	AUTOMOBILE LIABILITY			C 6012318956	05/31/2016	05/31/2017	COMBINED SINGLE LIMIT (Per accident)	\$1,000,000
	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY			Automobile			BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	
B	<input checked="" type="checkbox"/> UMBRELLA LIAB			L 6011229941	05/31/2016	05/31/2017	EACH OCCURRENCE	\$10,000,000
	<input type="checkbox"/> EXCESS LIAB	<input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE		Umbrella Policy			AGGREGATE	\$10,000,000
DED RETENTION								
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			WC 5085008884	05/31/2016	05/31/2017	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER	
	ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICERS/OWNERS EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y/N	<input type="checkbox"/> N/A		WC 5085008870	05/31/2016	05/31/2017	E.L. EACH ACCIDENT
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)								
Evidence of Insurance								

CERTIFICATE HOLDER

BDO USA, LLP
 770 Kennoor SE
 suite 300
 Grand Rapids MI 49546 USA

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.

Holder Identifier: Certificate No.: 670001661326

BUSINESS LICENSE



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

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

(850) 487-1395

**BDO USA LLP
1111 BRICKELL AVE STE 2801
MIAMI FL 33131**

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 barbecue restaurants, and they keep Florida's economy strong.

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

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



DETACH HERE

RICK SCOTT, GOVERNOR



KEN LAWSON, SECRETARY

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

LICENSE NUMBER	
AD0046178	

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

**BDO USA LLP
1111 BRICKELL AVE
SUITE 2801
MIAMI FL 33131**

ISSUED: 12/10/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L151210000600

BDO is the brand name for BDO USA, LLP, a U.S. professional services firm providing assurance, tax, advisory and consulting services to a wide range of publicly traded and privately held companies. For more than 100 years, BDO has provided quality service through the active involvement of experienced and committed professionals. The firm serves clients through more than 60 offices and over 500 independent alliance firm locations nationwide. As an independent Member Firm of BDO International Limited, BDO serves multi-national clients through a global network of 67,700 people working out of 1,400 offices across 158 countries.

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www.bdo.com

