No. 13218

AGREEMENT FOR INDEPENDENT AUDITING SERVICES

THIS AGREEMENT, made and entered into on _________________, by and between:

CITY OF POMPANO BEACH, a municipal corporation of the State of Florida, hereinafter referred to as "CITY",

and

CBIZ CPAs P.C., hereinafter referred to as "AUDITOR".

W I T N E S S E T H:

WHEREAS, the CITY Commission has provided allocation of funds to pay for independent auditing services as outlined in Exhibits “A,” “B” and “D,” which are attached hereto and incorporated herein by reference as if set forth in full; and

WHEREAS, the services to be performed by the AUDITOR are considered to be in the public interest.

NOW, THEREFORE, it is mutually agreed by and between the parties to this Agreement as follows:

I. SCOPE OF AUDITS.

The scope of work to be performed under this Agreement is outlined in more detail in the Request for Proposals, External Auditing and Compliance Services, RFP26-026 incorporated as Exhibit "A," AUDITOR’s Proposal, incorporated as Exhibit “B,” and Exhibit “D,” Professional Auditing Standards to this Agreement.

II. AUDITING STANDARDS.

The auditing standards to be applied shall be in accordance with generally accepted auditing standards in accordance with the United States of America (“GAAS”), F.S. Chapter 11.45, Definitions; duties; authorities; reports; rules, F.S. Chapter 10.550, Rules of the Florida Auditor General, the standards for financial audits set forth in the Government Auditing Standards, the provisions of the Federal Single Audit Act of 1984, the State Single Audit Act and the provisions of the U.S. Office of the Office of Management and Budget (“OMB”) Super Circular.

III. TERMS OF AUDIT.

A. Audit Procedures. The AUDITOR's procedures shall include such tests of accounting records and such other auditing procedures they consider appropriate.

B. Preparation of Financial Statements. CITY is responsible for the financial statements and for adjusting those statements to correct material misstatements. CITY shall also be responsible for:

1. establishing and maintaining effective internal control over financial reporting and safeguarding assets and internal control over compliance, including monitoring ongoing activities, and for informing AUDITOR of all significant deficiencies in the design or operation of such controls of which it has knowledge;

2. properly recording transactions in the records;

3. identifying and ensuring that the CITY complies with the laws and regulations applicable to its activities, and for informing AUDITOR about all known material violations of such laws or regulations;

4. the design and implementation of programs and controls to prevent and detect fraud, and for informing AUDITOR about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control and others where the fraud could have a material effect on the financial statements;

5. informing AUDITOR of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, regulators, or others;

6. making all financial records and related information available to AUDITOR;

7. for adjusting the financial statements to correct material misstatements;

8. following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings, and a corrective action plan; and

9. report distribution, including submitting the reporting packages.

C. As required by generally accepted auditing standards, AUDITOR shall make specific inquiries of CITY and others about the representations embodied in the financial statements and the effectiveness of internal control. AUDITOR shall obtain from CITY a representation letter which covers the financial statements and which affirms that the effects of any uncorrected misstatements are, both individually and in the aggregate, immaterial to the financial statements taken as a whole. The CITY Commission is responsible for informing AUDITOR of its views about the risks of fraud within the entity. AUDITOR will also determine that certain matters related to the conduct of the audit are communicated to the CITY Commission including 1) fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, 2) illegal acts that come to AUDITOR'S attention 3) disagreements with management and other serious difficulties encountered in performing the audit, and 4) various matters related to the entity's accounting policies and financial statements, as required by applicable auditing standards in effect during the course of this Agreement.

The results of the audit tests, the responses to AUDITOR'S inquiries and the written representations, constitute the evidential matter upon which AUDITOR shall rely in forming an opinion on the financial statements.

D. <u>Audit Personnel</u>. Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the CITY's Finance Director or designee. However, in either case, the CITY retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to RFP26-026 can only be changed with the express prior written permission of the CITY, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the AUDITOR provided that replacements have substantially the same or better qualifications or experience.

E. <u>Additional Procedures.</u> During the contractual period covered by this Agreement, CITY may request that AUDITOR provide services in addition to those provided hereunder. AUDITOR may, at its option, agree to provide such additional services upon terms and conditions mutually agreed upon between CITY and AUDITOR.

IV. AUDIT REPORTS.

Following the completion of the audit of the CITY's financial statements for the fiscal year ending September 30th, the AUDITOR shall issue, where applicable:

A. A Report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States, pursuant to an audit conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

B. Single Audit Reports to encompass:

1. A Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.

2. A Report on Compliance for Each Major Federal Program and State Project; Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance in accordance with the U.S. Office of Management and Budget (OMB) Uniform Guidance (2 CFR Part 200) and Chapter 10.550, Rules of the Florida Auditor General.

C. Management Letter in Accordance with Chapter 10.550, Rules of the Florida Auditor General.

D. Report to the CITY Commission to make required written communications to the CITY's governing board.

1. Irregularities and illegal acts. The AUDITOR shall be required to make an immediate, written report to the CITY Manager and the CITY Commission, if appropriate, of all irregularities and illegal acts or indications of illegal acts of which they become aware.

2. Reporting to the CITY Commission. The AUDITOR shall also disclose the following (and any additional disclosures as regulated as mandatory):

i. The AUDITOR's responsibility under generally accepted auditing standards, and assurances that the independent auditor is currently licensed, and that the members of the audit team have the minimum required Continuing Professional Education credits required for performing audits under Governmental Auditing Standards.

ii. Significant new or changes in accounting policies and implementation.

iii. Significant management judgments and accounting estimates.

iv. Significant audit adjustments.

v. Other information in documents containing audited financial statements.

vi. Disagreements with management.

vii. Consultation with other accountants.

viii. Major issues discussed with management prior to retention.

ix. Difficulties encountered in performing the audit.

3. CITY Commission Presentation. The AUDITOR shall also make a formal presentation to the CITY Commission at a CITY Commission meeting summarizing the results of the reports.

V. DOCUMENTS.

A. To the extent permitted under Chapter 119, Florida Statutes, all work papers of AUDITOR shall remain the property of AUDITOR. In addition, to the extent that AUDITOR utilizes any of its property (including, without limitation, any hardware or software of AUDITOR or any proprietary or confidential information or trade secrets of AUDITOR) in performing the services hereunder, such property shall remain the property of AUDITOR, and the CITY shall acquire no right or interest in such property except as expressly defined below in this section.

B. For a period of three (3) years after completion of any work provided for in this Agreement, the AUDITOR shall make non-proprietary documents contained in AUDITOR's audit files related to financial statement account analysis and system documentation hereunder and non-proprietary audit evidence relating to such work available to CITY, representatives of the cognizant or oversight agency or its designee, other government audit staffs, and the U.S. Government Accountability Office. Upon reasonable notice to AUDITOR, the CITY and its authorized representatives shall be entitled, during AUDITOR's regular business hours during the said three (3) year period, to inspect any non-proprietary documents and other materials which are not or do not contain any of AUDITOR'S proprietary or confidential information or trade secrets. In addition, AUDITOR shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance. Access to requested workpapers shall be provided under the supervision of AUDITOR personnel and at a location designated by AUDITOR. During the course of the engagement, AUDITOR may accumulate records containing data, which should be reflected in the CITY's books and records. CITY will determine that all such data, if necessary, will be so reflected.

Accordingly, the CITY will not expect AUDITOR to maintain copies of such records in AUDITOR's possession.

C. Public Records.

1. The CITY is a public agency subject to Chapter 119, Florida Statutes. The AUDITOR shall comply with Florida's Public Records Law, as amended. Specifically, the AUDITOR shall:

i. Keep and maintain public records required by the CITY in order to perform the service.

ii. Upon request from the CITY's custodian of public records, provide the CITY with a copy of 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 or as otherwise provided by law.

iii. 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 Agreement if the AUDITOR does not transfer the records to the CITY.

iv. Upon completion of this Agreement, transfer, at no cost to the CITY, all public records in possession of the AUDITOR, or keep and maintain public records required by the CITY to perform the service. If the AUDITOR transfers all public records to the CITY upon completion of this Agreement, the AUDITOR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the AUDITOR keeps and maintains public records upon completion of this Agreement, the AUDITOR 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.

2. Failure of the AUDITOR to provide the above-described public records to the CITY within a reasonable time may subject the AUDITOR to penalties under 119.10, Florida Statutes, as amended.

PUBLIC RECORDS CUSTODIAN

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

CITY CLERK
100 W. Atlantic Blvd., Suite 253
Pompano Beach, Florida 33060
(954) 786-4611
RecordsCustodian@copbfl.com

VI. CITY ASSISTANCE.

A. AUDITOR may utilize the staff of the CITY’s Finance Department to assist in preparing schedules, locating and reproducing documents, typing and reproduction of the Financial Report, and all other appropriate services;

B. AUDITOR understands that the CITY's Internal Audit Department’s Deputy Internal Auditor is available to provide three hundred (300) hours of assistance to AUDITOR; and

C. CITY understands that the proper and timely completion of AUDITOR's services hereunder requires the reasonable cooperation of CITY, its agencies, and their respective officers, directors, employees, other personnel and agents. CITY agrees to provide all such reasonable cooperation requested by AUDITOR. The CITY is responsible for the performance of its staff.

VII. PERFORMANCE STANDARDS.

A. AUDITOR shall provide adequate staff that possesses the necessary skills to perform and conclude the audit and prepare all required reports in a timely manner. Any interchangeability of staff in the original proposal shall be approved by the CITY.

B. All responses to any CITY questions or inquiries should occur within two (2) business days of notification to AUDITOR.

C. AUDITOR shall respond to any emergency request for service within eight (8) business hours.

D. AUDITOR shall turn around review comments to drafts of the financial statements provided within eight (8) business days from the receipt of such drafts.

E. All deadlines in Section 5, “Time Requirements,” of Exhibit “A” must be met, unless mutually agreed to different dates in writing.

F. The AUDITOR will be responsible for the reproduction (printing) of the CITY’s Annual Comprehensive Financial Report (“ACFR”) and single audit reports/management letter and proposed fees, such as incorporating such requirements.

G. The AUDITOR will be responsible for weekly progress meetings with the Finance Director, Controller or its designee during fieldwork.

H. The AUDITOR will be evaluated by CITY staff on a regular basis regarding the quality of service and the timeliness of data exchange. Failure to comply with these requirements will constitute a material contract breach. The AUDITOR shall exercise the same degree of care, skill, and diligence in the performance of the services as is ordinarily provided by a comparable professional under similar circumstances, and the AUDITOR shall, at no additional cost to the CITY, re-perform services which fail to satisfy the foregoing standard of care.

VIII. TERM.

The term of this Agreement shall be for five (5) years, commencing with the date this Agreement is fully executed by both parties. The term shall encompass the audit of fiscal years ending September 30, 2026 through September 30, 2030. The CITY reserves the right to extend the term on a month-to-month basis, but not more than six (6) months, until completion of the audit of Fiscal Year ending September 30, 2030.

IX. TERMINATION FOR CAUSE/CONVENIENCE.

A. If there is any material breach, negligence or default in AUDITOR's performance of any covenant, term, duty or obligation of this Agreement which has not been remedied within ten (10) business days after CITY's written Notice of Termination, CITY, in its sole discretion, may terminate this Agreement immediately.

B. CITY shall have the right to terminate this Agreement, in whole or in part, for convenience upon sixty (60) business days advance written notice to AUDITOR. Such Notice of Termination may include CITY's proposed Transition Plan and timeline for terminating the Work, requests for certain Work product documents and materials, and other provisions regarding winding down concerns and activities.

C. In the event of termination for cause or convenience, CITY shall compensate AUDITOR for all authorized Work satisfactorily performed through the termination date under the payment terms set forth in Article X below and all Work product documents and materials shall be delivered to City within ten (10) business days from the Notice of Termination. If any Work hereunder is in progress but not completed as of the date of the termination, then upon CITY's written approval, this Agreement may be extended until said Work is completed and accepted by CITY.

D. In addition to the provisions for termination by City provided above, both parties may mutually agree to terminate this Agreement with ninety (90) days' notice. Said termination provision is in addition to any other right or remedy provided for within this Agreement.

X. <u>COMPENSATION.</u>

A. AUDITOR shall be compensated for services performed under this Agreement in accordance with the annual pricing set forth in Exhibit "B," AUDITOR's Proposal, which is attached hereto and incorporated herein. Compensation shall not exceed the following amounts for each applicable fiscal year audit engagement: One Hundred Forty-Four Thousand Two Hundred Fifty Dollars ($144,250.00) for Fiscal Year 2026; One Hundred Forty-Seven Thousand Two Hundred Dollars ($147,200.00) for Fiscal Year 2027; One Hundred Fifty Thousand Three Hundred Dollars ($150,300.00) for Fiscal Year 2028; One Hundred Fifty-Three Thousand Five Hundred Dollars ($153,500.00) for Fiscal Year 2029; and One Hundred Fifty-Six Thousand Eight Hundred Dollars ($156,800.00) for Fiscal Year 2030. **The total compensation payable under this Agreement for Fiscal Years 2026 through 2030 shall not exceed Seven Hundred Fifty-Two Thousand Fifty Dollars ($752,050.00).**

B. The fees set forth above are fixed and fully inclusive for the audit services identified in Exhibit "B," including expenses, audit procedures, and reporting requirements, unless otherwise agreed to in writing by the CITY.

C. AUDITOR agrees that proposed fees in this Agreement and Exhibit "B" reflects all accounting and auditing standards issued as of the date the proposal was submitted and as such have been contemplated by AUDITOR in the fee proposal. CITY and AUDITOR recognize that the scope of services and compensation under this Agreement are predicated upon current audit requirements imposed by laws, regulations and professional standards relating to such services. CITY and AUDITOR further recognize that the scope of services and compensation under this Agreement are predicated upon expectations of reasonable cooperation with AUDITOR by CITY pursuant to Section VI herein, and the absence of any irregularities or extraordinary circumstances which might necessitate the extension of audit services beyond the normal scope of auditing services.

D. Should irregularities, or the absence of such reasonable cooperation increase the level of services required under applicable law, regulations or professional standards, or other unforeseen conditions be encountered which might necessitate the extension of auditing work beyond the scope of normal auditing procedures, AUDITOR agrees to advise CITY promptly in writing of the circumstances and to request an equitable adjustment in the maximum fee (at hourly rates in effect under the terms of this Agreement, before significant additional time is incurred by AUDITOR. Any such request for adjustments shall be in writing and shall contain a detailed explanation of why the adjustments are necessary. The CITY must respond in writing to approve any additional costs to be incurred, as described in this section.

XI. BILLING.

AUDITOR shall be entitled to invoice monthly for the percentage of services completed as accepted by CITY. Upon approval of the invoice by CITY, CITY will make its best efforts to pay AUDITOR within thirty (30) calendar days of the receipt of invoices. The CITY reserves the right to withhold final payment until receipt of all deliverables or ten percent (10%) of each intermittent payment request received. CITY will receive invoices for the actual hours worked, which will include a breakdown of staff levels for hours being invoiced and a calculation of total amount invoiced.

XII. CONFERENCES.

A. AUDITOR shall, at a minimum, confer with the Finance Director and Controller or designee and such other CITY officials as explicitly outlined herein:

1. During the month of August (No later than mid-month) for the commencement of the interim audit and the month of December (No later than mid-month) for the commencement of the final audit, AUDITOR shall meet, for an entrance conference, with the CITY's Finance Director and the Controller or designee, and then again with all key CITY Finance Department personnel and department heads of key offices or programs. These meetings will be to discuss prior audit problems and the work to be performed. These meetings will also be used to establish overall liaison for the audit and to make arrangements for workspace and other needs of AUDITOR.

2. On a weekly basis, during the interim and final fieldwork, AUDITOR shall meet with the Finance Director and Controller or designee for a progress conference. During this meeting, the discussion will focus on problems encountered, areas completed and any anticipated delays.

3. Prior to the conclusion of each annual audit, AUDITOR shall meet with CITY for an exit conference. Those present from the CITY may include the City Manager, Finance Director, the Controller, Internal Auditor and Department heads of key offices or programs, as selected by CITY.

4. One-on-one meetings with the Mayor and each CITY Commissioner may also be warranted to discuss the results of the audit, prior to the formal communication and presentation at a CITY Commission meeting.

B. AUDITOR's comments shall be delivered to the CITY's Finance Director, Controller, and Internal Auditor, but only after being vetted with CITY Departments where the comment may have originated. Independent AUDITOR will subsequently evaluate written responses from management and prepare for an exit conference with the CITY Manager, Finance Director, Controller, and Internal Auditor to ensure corrections and revision to AUDITOR comments are obtained, as appropriate.

XIII. NOTICES.

Any notice, agreement, or other written communication hereunder by either party to the other shall be effective if it is in writing and sent via registered or certified mail, postage prepaid to the representatives named below or is addressed and delivered to such other authorized representative at the address as that party, from time to time may designate in writing and forward to the other as provided herein:

If to AUDITOR:
CBIZ CPAs P.C.
Attn: Moises Ariza, Shareholder
201 East Las Olas Blvd
21st Floor
Fort Lauderdale, FL 33301
Office: 954-320-8000
Email: Moises.Ariza@cbiz.com

If to CITY:
Allison Feurtado, Finance Director
100 West Atlantic Blvd
Pompano Beach, FL 33060
Office: 954-786-4501
Email: Allison.Feurtado@copbfl.com

With a copy to:
Director of Procurement & Contracts
City of Pompano Beach
Post Office Drawer 1300
Pompano Beach, Florida 33061
Tel: 954-786-4098
Email: purchasing@copbfl.com

XIV. SUBLETTING.

AUDITOR shall not sublet, assign, or transfer any work under this Agreement without the written consent of CITY. When applicable and upon receipt of such consent in writing, AUDITOR shall cause the names of the firms responsible for the major portions of each separate specialty of the work to be inserted on the plans, specifications, reports, standards and agreements. In such circumstances, it may be necessary for the AUDITOR to disclose confidential client information to approved entities. AUDITOR agrees to enter into confidentiality agreements with all third-party service providers and shall ensure that these third-party service providers have appropriate procedures in place to prevent the unauthorized release of CITY's confidential information to others.

XV. INSURANCE.

AUDITOR shall maintain insurance in accordance with Exhibit "C" throughout the term of this Agreement.

XVI. WARRANTY.

Other than agreed by CITY, AUDITOR warrants that he has not employed or retained any company or person, other than a bona fide employee working solely for AUDITOR, to solicit or secure this Agreement, and that he has not paid or agreed to pay any other certified public accounting firm any fee, commission, percentage fee, gift, or any other considerations contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, CITY shall have the right to annul this contract without liability.

XVII. EXHIBITS.

Exhibit "A," Request for Proposals - External Auditing and Compliance Services, RFP26-026, Exhibit "B," AUDITOR's Proposal, Exhibit "C," Insurance Requirements and Exhibit "D," Professional Auditing Standards are attached hereto and made a part hereof.

XVIII. INDEMNIFICATION.

A. AUDITOR shall indemnify, save, defend and hold harmless CITY, its officers, agents, volunteers, other authorized agents and employees, from any and all claims, suits, actions, liabilities and reasonable defense costs, in each case for damage or bodily injury to persons and tangible property to the extent proximately caused by the negligence or willful misconduct of AUDITOR as a result of AUDITOR's performance of services under this Agreement. Notwithstanding the foregoing, the AUDITOR's indemnity shall not extend to liability for damages to persons or property to the extent such damage was solely caused by an act, omission, or default of CITY, or by the CITY's officers, agents, and employees. CITY and AUDITOR both agree that one percent (1%) of the compensation received by AUDITOR under this Agreement shall constitute full consideration for its indemnification of CITY as provided herein.

B. As a condition to the foregoing indemnity obligations of AUDITOR, the CITY shall provide AUDITOR with prompt notice of any claim for which indemnification may be sought hereunder and shall cooperate (and shall cause all agencies thereof to cooperate) with AUDITOR in connection with such claim. AUDITOR shall be entitled to control the handling of any such claim to the extent that the act of AUDITOR requires defense and indemnification as required above, and to defend or settle any such claim, in its sole discretion, with counsel of its own choosing.

XIX. ENTIRETY OF AGREEMENT; GOVERNING LAW; VENUE; WAIVER OF JURY TRIAL.

A. This Agreement, all attachments thereto, along with Exhibit "A," Request for Proposals - External Auditing and Compliance Services, RFP26-026; Exhibit "B," AUDITOR's Proposal; Exhibit "C," Insurance Requirements; and Exhibit "D," Professional Auditing and Regulatory Standards Documentation, states the entire contract between the parties hereto with respect to the subject matter hereof, and supersedes all prior and contemporaneous understandings, representations and agreements. No alterations, modifications, release or waiver of this Agreement or any of the provisions hereof shall be effective unless in writing, executed by the parties.

B. In the case of a conflict between the language, terms, conditions, or provisions of this Agreement and those contained within the attachments, RFP, or submitted proposal, or any exhibit, including Exhibit "D," Professional Auditing and Regulatory Standards Documentation, the specific language contained within this Agreement shall prevail.

C. This Agreement must be interpreted and construed in accordance with and governed by the laws of the State of Florida. The exclusive venue for any lawsuit arising from, related to, or in connection with this Agreement will be in the state courts of the Seventeenth Judicial Circuit in and for Broward County, Florida. If any claim arising from, related to, or in connection with this Agreement must be litigated in federal court, the exclusive venue for any such lawsuit will be in the United States District Court or United States Bankruptcy Court for the Southern District of Florida. BY ENTERING INTO THIS AGREEMENT, THE PARTIES HEREBY EXPRESSLY WAIVE ANY RIGHTS EITHER PARTY MAY HAVE TO A TRIAL BY JURY OF ANY CIVIL LITIGATION RELATED TO THIS AGREEMENT.

XX. CONSULTATION.

CITY expressly permits AUDITOR to consult with the Auditor General of the State of Florida, the federally designated "Cognizant Agency" and/or any other federal, state or local governmental agency or authority on any matter pertaining to the services hereunder which in the judgment of the AUDITOR are appropriate to the performance of the services hereunder.

XXI. CLOSING OF CITY'S BOOKS AND RECORDS.

CITY understands and agrees that the books and records of account must be properly closed under the laws, regulations and professional standards applicable to the services provided hereunder.

XXII. FORCE MAJEURE.

A. Neither party shall be obligated to perform any duty, requirement or obligation under this Agreement if such performance is prevented, delayed or stopped by fire, hurricane, earthquake, explosion, war, civil disorder , sabotage, accident , flood, acts of God, or act or order of a governmental instrumentality, failure of technical facilities, interruption or delay of transportation service, epidemic, pandemic, or public health emergencies (including any resurgence or re-occurrence) or by any reason of any other matter or condition beyond the control of either party which cannot be overcome by reasonable diligence and without unusual expense ("Force Majeure"). In no event shall economic hardship or lack of funds be considered an event of force Majeure.

B. If either party is unable to perform or is prevented, delayed or stopped in performing any obligations under this Agreement because of any event of force majeure, such inability to perform or delay shall be excused and any associated charges or payment suspended until such time as the event of force majeure ends or as long as may be reasonably necessary for either party to correct the adverse effect of such event of force majeure, to the extent and in the form as mutually agreed by the Parties.

C. In order to be entitled to the benefit of this Paragraph, a party claiming an event of Force Majeure shall be required to give prompt written notice to the other party after commencement or discovery of the event of force majeure, specifying in detail the event of force majeure, the estimated length of the event of force majeure, diligently proceed to correct the adverse effect of any force majeure, where possible, and, upon request from the non-claiming party, provide an update until the event of force majeure ends. The parties agree that, as to this Paragraph, time is of the essence.

XXIII. EMPLOYMENT ELIGIBILITY.

By entering into this Agreement, the AUDITOR becomes obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility." This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. Failure to comply will lead to termination of this Agreement, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. Any challenge to termination under this provision must be filed in the Circuit or County Court no later than twenty (20) calendar days after the date of termination. If this Agreement is terminated for a violation of the statute by the AUDITOR, the AUDITOR may not be awarded a public contract for a period of one (1) year after the date of termination.

XXIV. <u>SCRUTINIZED COMPANIES.</u>

By execution of this Agreement, in accordance with the requirements of F.S. 287.135 and F.S. 215.473, AUDITOR certifies that AUDITOR is not participating in a boycott of Israel. AUDITOR further certifies that AUDITOR is not on the Scrutinized Companies that Boycott Israel list, not on the Scrutinized Companies with Activities in Sudan List, and not on the Scrutinized Companies with Activities in Iran Terrorism Sectors List, nor has AUDITOR been engaged in business operations in Syria. Subject to limited exceptions provided in state law, the CITY will not contract for the provision of goods or services with any scrutinized company referred to above. In accordance with Section 287.135, Florida Statutes as amended, a company is ineligible to, and may not, bid on, submit a proposal for, or enter into or renew a contract with any agency or local government entity for goods or services of:

A. Any amount if, at the time of bidding on, submitting a proposal for, or entering into or renewing such contract, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, Florida Statutes, or is engaged in a boycott of Israel; or

B. One million dollars ($1,000,000.00) or more if, at the time of bidding on, submitting a proposal for, or entering into or renewing such contract, the company:

1. Is on the Scrutinized Companies with Activities in Sudan List of the Scrutinized Companies with Activities in Iran Terrorism Sectors List, created pursuant to Section 215.473, Florida Statutes; or

2. Is engaged in business operations in Syria.

C. Submitting a false certification or being placed on a list created pursuant to Section 215.473, Florida Statutes relating to scrutinized active business operations in Iran after AUDITOR has submitted a certification, shall be deemed a material breach of contract. The CITY shall provide notice, in writing, to AUDITOR of the CITY's determination concerning the false certification. AUDITOR shall have five (5) days from receipt of notice to refute the false certification allegation. If such false certification is discovered during the active contract term, AUDITOR shall have ninety (90) days following receipt of the notice to respond in writing and demonstrate that the determination of false certification was made in error. If AUDITOR does not demonstrate that the CITY's determination of false certification was made in error then the CITY shall have the right to terminate the contract and seek civil remedies pursuant to Section 287.135, Florida Statutes, as amended from time to time.

XXV. <u>AFFIDAVIT OF COMPLIANCE WITH ANTI-HUMAN TRAFFICKING LAWS.</u>

In accordance with section 787.06 (13), Florida Statutes, the undersigned, on behalf of the entity listed below ("Entity"), hereby attests under penalty of perjury that:

A. Entity does not use coercion for labor or services as defined in Section 787.06, Florida Statutes, entitled "Human Trafficking."

XXVI. <u>AFFIDAVIT OF COMPLIANCE WITH FOREIGN ENTITY LAWS.</u>

The undersigned, on behalf of the entity listed below ("Entity"), hereby attests under penalty of perjury as follows:

A. Entity is not owned by the government of a foreign country of concern as defined in Section 287.138, Florida Statutes.

B. The government of a foreign country of concern does not have a controlling interest in Entity.

C. Entity is not organized under the laws of, and does not have a principal place of business in, a foreign country of concern.

D. Entity is not owned or controlled by the government of a foreign country of concern, as defined in Section 692.201, Florida Statutes.

E. Entity is not a partnership, association, corporation, organization, or other combination of persons organized under the laws of or having its principal place of business in a foreign country of concern, as defined in Section 692.201, Florida Statutes, or a subsidiary of such entity.

F. Entity is not a foreign principal, as defined in Section 692.201, Florida Statutes.

G. Entity is in compliance with all applicable requirements of Sections 692.202, 692.203, and 692.204, Florida Statutes.

XXVII. <u>ANNUAL BUDGETARY FUNDING/CANCELLATION.</u>

This Agreement and all obligations of the CITY hereunder requiring the expenditure of funds are subject to and contingent upon annual budgetary funding and appropriations by the CITY Commission.

XXVIII. OTHER MATTERS.

A. AUDITOR shall be an independent contractor under this agreement and as such shall have no authorization to bind the CITY. Neither the AUDITOR nor its agents shall act as officers, employees, or agents of the CITY.

B. AUDITOR shall not unlawfully discriminate against any person in its operations and activities or in its use or expenditure of funds in fulfilling its obligations under this agreement. This shall include compliance with the Americans with Disabilities Act. In addition, AUDITOR'S decisions regarding the delivery of services under this agreement shall be made without regard to or consideration of race, age, religion, color, gender, sexual orientation, national origin, marital status, physical or mental disability, political affiliation, or any other factor which cannot be lawfully used as a basis for service delivery.

C. CITY and AUDITOR agree that no claim arising out of services rendered pursuant to this agreement by or on behalf of the CITY shall be asserted more than two (2) years after the date of the last audit report issued by AUDITOR.

XXIX. SEVERABILITY.

Should any provision of this Agreement or the applications of such provisions be rendered or declared invalid by a court action or by reason of any existing or subsequently enacted legislation, the remaining parts of provisions of this Agreement shall remain in full force and effect.

THE REMAINDER OF THE PAGE IS INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their proper and appropriate officials on the day and year first above written.

"CITY":

Attest: **CITY OF POMPANO BEACH**

______________________________ By:______________________________

KERVIN ALFRED, CITY CLERK REX HARDIN, MAYOR

By:______________________________

GREGORY P. HARRISON, CITY MANAGER

APPROVED AS TO FORM:

____

MARK E. BERMAN, CITY ATTORNEY

(SEAL)

"AUDITOR":

Witnesses:

Hermes Garzon
(Print or Type Name)

Rafaela Rodriguez
(Print or Type Name)

CBIZ CPAs P.C.

By: ______________________
Moises D. Ariza, Shareholder

STATE OF Florida

COUNTY OF Broward

The foregoing instrument was acknowledged before me, by means of ☒ physical presence or ☐ online notarization, this 16 day of July, 2026, by Moises D. Ariza as Shareholder of CBIZ CPAs P.C., a Missouri corporation on behalf of the corporation, who is personally known to me or who has produced ______________________ as identification.

NOTARY'S SEAL:

JUDITH CHONG
MY COMMISSION # HH 714897
EXPIRES: November 30, 2029

NOTARY PUBLIC, STATE OF Florida

Judy Chong
(Name of Acknowledger Typed, Printed or Stamped)

Exhibit “A” – Cover Page

1. Recommendation Tabulation
2. Solicitation RFP26-026
3. Public Q&A
4. Online Q&A

Procurement & Contracts Department
Mary Rivero, Director
mary.rivero@copbfl.com

ITB #:	RFP26-026	Tentative City Commission Meeting Date*:	TBD		
ITB Title:	External Auditing and Compliance Services	# Notified:	437	Plan Holders:	45
		# of Responses Rec'd:	5	# of "No Bids":	1
For:	Finance Department (Department)	ITB Opening Date:	05/04/2026		

POSTING OF ITB RECOMMENDATION/TABULATION: ITB Recommendations and Tabulations will be posted in the eBid System, IonWave, on May 13, 2026, at 5:30 pm (Eastern Time) and will remain posted for 72 hours. Any person who may be adversely affected by the decision or intended decision shall file a notice of protest in writing within 72 hours of posting the notice of the decision or intended decision. The formal written protest shall be filed within ten (10) days after the date the notice of protest is filed. Failure to file a notice of protest or a formal written protest shall constitute a waiver of proceedings under this chapter. Section 120.57(3)(b), Florida Statutes, states that "The formal written protest shall state with particularity the facts and law upon which the protest is based." Saturdays, Sundays, state holidays, and days when the City is closed shall be excluded from the computation of the 72-hour time period provided. Filings shall be at the office of the Director of Procurement and Contracts, 1101 NE 5th Avenue, Pompano Beach, FL 33060. Any person who files an action protesting an intended decision shall post with the City, at the time of filing the formal written protest, a protest bond, payable to the City of Pompano Beach, Florida, in an amount equal to one percent (1%) of the estimated value of the contract. Failure to submit the protest bond within the time allowed for filing a bond shall constitute a waiver of the right to protest. Failure to file a protest within the time prescribed in Section 120.57(3), Florida Statutes, or failure to post the protest bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under Chapter 120, Florida Statutes.

(*) The "Cone of Silence" shall terminate upon the City's award or approval of a contract, rejection of all Proposals or responses, or any other formal action that concludes the solicitation or other procurement process. For confirmation of the official termination date of the Cone of Silence, contact the Purchasing Agent of record.

RECOMMENDATION TABULATION

The City of Pompano Beach, Florida, received five (5) bids in response to RFP26-026 External Auditing and Compliance Services. On 5/13/2026, a committee evaluated proposals in a public meeting. The rankings of the five (5) proposals are below:

Proposal	Score	Ranking
(1) CBIZ CPAs P.C.	467.00	Highest Ranked
(2) Citrin Cooperman & Company LLP.	442.00	2ND Highest Ranked
(3) Anthony Brunson P.A.	411.00	3rd Highest Ranked
(4) CRI Advisors, LLC	347.00	4th Highest Ranked
(5) HCT Certified Public Accountants and Consultants LLC	344.00	5th Highest Ranked

The review of all proposals received confirmend that CBIZ CPAs P.C. meets all requirements outlined in the RFP and is the highest-ranked proposer, therefore it is recommended for an award.

By: Michael Lee (Purchasing Agent) Dated: May 13, 2026

Florida's Warmest Welcome

REQUEST FOR PROPOSALS (RFP)

RFP26-026 - External Auditing and Compliance Services

Non-Mandatory Pre-Proposal Meeting:
April 9, 2026, at 10:00 AM
Virtual Zoom Meeting
For access, go to: https://www.pompanobeachfl.gov/meetings

RFP OPENING: May 4, 2026, at 2:00 PM
Virtual Zoom Meeting
For access, go to: https://www.pompanobeachfl.gov/meetings

April 1, 2026

Dear Prospective Proposers,

SUBJECT: REQUEST FOR PROPOSALS (RFP) RFP26-026 - External Auditing and Compliance Services

The City of Pompano Beach (the "City") is interested in receiving proposals in response to the attached RFP for External Auditing and Compliance Services.

Proposers must be registered on the City's eBid System to view the solicitation documents and respond to this solicitation. The complete solicitation document can be downloaded for free from the eBid System at https://pompanobeachfl.ionwave.net/. Proposals must bear the electronic signature of an authorized officer of the Proposer who is legally authorized to enter into a contractual relationship in the Proposer's name. THE CITY will consider the submittal of a proposal as constituting an offer by the Proposer to perform the required services at the prices stated herein. The City is not responsible for the accuracy or completeness of any documentation the Proposer receives from any source other than the eBid System. The proposer is solely responsible for downloading all required documents. Responses will be electronically unsealed in a public forum and read aloud.

Proposals must be submitted electronically at (https://pompanobeachfl.ionwave.net), referred to hereinafter as the eBid System, on or before the date and time stated in **Section 1 —Schedule of Events. Proposals received after 2:00:00 p.m. ET on the due date will not be considered, and late bids will not be accepted**.

Cone of Silence shall take effect once this solicitation is released to the General Public and shall remain in effect until the City Commission has taken final action to approve or reject an award, or otherwise terminate the solicitation. During the Cone of Silence period, Respondents to this solicitation, or persons acting on their behalf, including lobbyists, shall not communicate, directly or indirectly, regarding any aspect of this solicitation with any member of the City Commission, the City Clerk, the City Manager's Office, any Auditor Selection Committee member, or any other City of Pompano Beach employee, except in writing to the Procurement and Contracts Department staff as expressly permitted in this solicitation. Violation of the Cone of Silence may be grounds for rejection of a Proposal or other appropriate action as permitted by City ordinance.

All communications must go through the eBid System (IonWave) or the Purchasing Agent assigned to this solicitation, Eric Seifer, at (954)786-4166, or eric.seifer@copbfl.com. Any information that amends any portion of this solicitation received by any method other than an Addendum issued through IonWave is not binding on the City of Pompano Beach.

Carefully read all portions of the RFP document to ensure the Proposer's bid fully complies with all requirements.

Table of Contents

1. SCHEDULE OF EVENTS

RFP Number:	**RFP26-026**
RFP Title:	**External Auditing and Compliance Services**
Release Date:	**April 1, 2026**
Date Published In Sun-Sentinel	**April 1, 2026**
Non-Mandatory Pre-Proposal Meeting: Virtual Zoom Meeting	**April 9, 2026, at 10:00 AM**
Written Questions and Inquiries Are Due On Or Before:	**April 23, 2026, at 5:00 PM**
RFP Responses Due Date/Time:	**May 4, 2026, at 2:00 PM**
Auditor Selection Committee Meetings	**May 13, 2026**
Recommendation For Award:	**TBD**
Direct All Inquiries To:	**https://pompanobeachfl.ionwave.net**
E-Proposal Submittals Only:	**https://pompanobeachfl.ionwave.net**
Proposal Virtual Opening:	**https://www.pompanobeachfl.gov/meetings**

2. INTRODUCTION

2.1. Introduction

The City of Pompano Beach (the City) is requesting proposals from Certified Public Accounting firms duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy for the City's annual financial audit required pursuant to Section 218.39, Florida Statutes, single audits, and such other financial auditing services as may be needed by the City. The selection of the Auditor shall be conducted in accordance with section 218.391, Florida Statutes. The selected firm will also provide services to the Pompano Beach Community Redevelopment Agency (CRA) to audit its financial statements for the same fiscal years. These audits must be performed in accordance with the provisions outlined in this Request for Proposals.

2.2. Term of Contract

The City anticipates awarding a Service Agreement for an initial term of five (5) years. Rates and all other negotiated expenses shall remain in effect for the duration of the contract term unless otherwise modified by mutual written agreement of the parties. Additional services or responsibilities may be added to the Agreement by written amendment executed by both parties.

In the event a replacement agreement or renewal cannot be completed prior to the expiration of the Agreement, the City reserves the right, at its sole discretion, to extend the Agreement for a period not to exceed one hundred eighty (180) days, under the same terms, conditions, and pricing, to ensure continuity of services.

2.3. Non-Mandatory Pre-Proposal Meeting

The Pre-Proposal Meeting will be held via a Virtual Zoom Meeting on **April 9, 2026, at 10:00 AM** Local. The Zoom link is available on the City's Meetings webpage: https://www.pompanobeachfl.gov/meetings.

2.4. Proposal Submittal Due Date

The City will receive sealed proposals by **May 4, 2026, at 2:00 PM p.m. local time**. Proposals must be submitted electronically through the eBid System on or before the due date/time stated above. Any proposal received after the due date will not be considered.

2.5. Questions and Communication

http://www.pompanobeachfl.ionwave.net is the official method used by the Procurement and Contracts Department, which has approved the distribution and communication of all competitive solicitations. All questions regarding this RFP must be submitted using the Questions feature in the eBid System on or before **April 23, 2026, at 5:00 PM** via http://www.pompanobeachfl.ionwave.net/. Questions received after this date and time will not be answered. Questions submitted by Proposers will be answered through the IonWave Questions feature or via Addenda, if necessary. Any verbal or written information obtained from sources other than the information included in this RFP document or by an Addendum shall not be binding on the City.

3. DESCRIPTION OF THE GOVERNMENT

3.1. Background Information

The City was incorporated in 1947 and covers an area of approximately 25.08 square miles. Located in Broward County, Florida, the City is centrally located between Palm Beach and Miami, and is the year-round home to approximately 114,703 residents. The legal authority by which the City was created and is governed is its charter. The City operates under a commission-manager form of government and is governed by an elected five-member district commission and a mayor-at-large. In addition to general government services, the City also provides community planning and redevelopment, public safety, public works, and culture and recreation services to its residents. Furthermore, the City's water and sewer, stormwater, sanitation, parking, and airpark operations are reported as enterprise funds.

The City has an annual payroll of approximately $95 million, covering 858 full-time equivalent employees, and an annual budget of approximately $462 million. It contracts with the Broward Sheriff's Office for policing services.

The City is organized into departments, and a copy of its organizational chart is included in the ACFR. The City's accounting and financial reporting functions are centralized.

For more detailed information on the government, please visit the City's website at:
http://pompanobeachfl.gov/.

Section 218.39, Florida Statutes, requires certain local governmental entities to complete an annual financial audit of their accounts and records within nine (9) months after the end of each fiscal year. The entity to be audited is the City of Pompano Beach, Florida.

3.2. Magnitude of Finance Operations

The Finance Department comprises the Accounting & Administration, Treasury, and Utility Billing Divisions, headed by Allison Feurtado, Finance Director, and consisting of approximately 34 employees. Please see **Attachment A for the Organizational Chart.**

3.3. Fund Structure

The City uses the following fund types in its financial reporting:

Fund Type	Number of Funds	Number with Legally Adopted Annual Budgets
General Fund	1	1
Special revenue funds	12	8
Debt service funds	1	1
Capital projects funds	4	0
Enterprise funds	5	0
Internal service funds	6	0
Pension (and other employee benefits) trust funds	2	0

The following are reported as major funds (General Fund; 3 Special Revenue Funds; 3 Capital Project Funds, and 3 Proprietary Funds).

3.4. Budgetary Basis of Accounting

The City prepares its budgets on a basis consistent with accounting principles generally accepted in the United States of America, except that certain fund budgets include encumbrances as the equivalent of expenditures.

3.5. Federal and State Awards

During the previously audited fiscal year, the City received various Federal and State awards. Attachment B – Single Audit incorporates a Schedule of Expenditures of Federal Awards and State Financial Assistance for the fiscal years ended September 30, 2024.

3.6. Internal Audit Function
The City has maintained an Internal Audit function for the past 42 years. The Internal Audit function reports to the City Commission and is staffed by three employees. Members of the Internal Audit staff have the following qualifications:

Internal Auditor: CPA, CCSA; Internal Auditor for the City for 10 years
Deputy Internal Auditor: 8 years
Auditor 1 year

The City's Internal Audit Department is available to provide up to 300 hours of assistance to the external Auditor. Such assistance may include providing documentation, supporting schedules, and other audit-related support as requested.

The external Auditor may consider the work of the Internal Audit Department in accordance with applicable auditing standards; however, the external Auditor shall independently evaluate and determine the extent of reliance, if any. The external Auditor shall remain solely responsible for all audit procedures, judgments, and opinions.

Proposers may consider this available assistance when developing their fee proposal.

3.7. Computer Systems
The Information Technology department provides information system design and support, computer program development and enhancement, service desk support, telecommunications, and area network services and support to City departments. The City's financial applications (General Ledger, Accounts Payable, Purchasing, Budget Preparation, Fixed Assets, Utility Billing, and Payroll) utilize NaviLine ERP software.

3.8. Component Units
The City's management has included the following component units as blended in the City's financial statements:

- Pompano Beach Community Redevelopment Agency (East and Northwest Districts)
- Emergency Medical Services District

All of the component units listed above are to be audited as part of this engagement. Records are located at the City of Pompano Beach.

3.9. Availability of Prior Audit Reports and Working Papers
Interested Proposers who wish to review prior years' audit reports and management letters (if not available on the City's website, as referenced herein, or attached to this RFP) should submit a written request to the Purchasing office by the deadline stated herein for questions.

Prior years' audit working papers are available for inspection at the offices of Citrin Cooperman at the address below upon written request to the predecessor Auditor.

The City's previous Auditor:
Citrin Cooperman
6550 N. Federal Highway, 4th Floor
Fort Lauderdale, Florida 33308

Although included in the Annual Comprehensive Financial Report, the Police & Firefighters Retirement System and General Employees Retirement System Pension Trust Funds are audited by other Auditor, and separate financial statements have been issued accordingly.

4. SCOPE OF SERVICES

The selected Proposer ("Auditor") shall provide independent, objective, and comprehensive external audit and compliance services for the City of Pompano Beach. These services shall include, but are not limited to, financial statement audits, compliance audits, internal control evaluations, and reporting in accordance with applicable governmental auditing standards, laws, and regulations. The Auditor shall perform, at a minimum, the following services:

4.1. Scope of Work to be Performed:

1. The City desires the independent Auditor to express an opinion on the fair presentation of the City's basic financial statements in conformity with generally accepted accounting principles.

2. The City also desires the Auditor to express an opinion on the fair presentation of its government-wide and fund financial statements and schedules in conformity with generally accepted accounting principles. The Auditor is not required to audit the supporting schedules contained in the annual comprehensive financial report.

3. However, the Auditor is to provide an "in-relation-to" opinion on the supporting schedules based on the auditing procedures applied during the audit of the government-wide and fund financial statements and schedules. The Auditor is not required to audit the introductory or statistical sections of the report.

4. The Auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board, as mandated by generally accepted auditing standards.

5. The Auditor is required to audit the schedule of expenditures of Federal and State awards in accordance with the Federal requirements, including the U.S. Office of Management and Budget (OMB) Uniform Guidance (2 CFR Part 200) and the Florida Single Audit Act, respectively.

6. The Auditor is required to audit the Pompano Beach Community Redevelopment Agency (CRA) as required by section 163.387 of the Florida Statutes. The CRA is a component unit of the City.

7. The Auditor is required to examine the Report of Surtax-Funded Municipal Transportation Projects, in accordance with the Surtax Agreement and applicable reporting standards.

8. The Auditor is not required to audit the Pension Trust Fund for the Police and Firefighters Retirement System and the General Employees Retirement System, as these Funds will be audited by other independent Auditor who will furnish their report to the principal Independent Auditor during the engagement.

9. The Auditor shall coordinate in a timely manner any additional procedures required for the City's two pension plans, including procedures related to the testing of participant census data, as required by GASB Statement No. 68, Accounting and Financial Reporting for Pensions, and any subsequent or related GASB pronouncements, interpretations, or implementation guidance applicable during the engagement.

4.2. Auditing Standards to be Followed

To meet the requirements of this request for proposals, the audit shall be performed in accordance with the following:

1. Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants.

2. The standards for financial audits set forth in the U.S. Government Accountability Office's Government

Auditing Standards, as revised.

3. The provisions of the Federal Single Audit Act of 1984, as amended.

4. The Florida Single Audit Act, 215.97, Florida Statutes.

5. The provisions of the U.S. Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) (“Uniform Guidance”).

6. Applicable AICPA Audit and Accounting Guide: State and Local Governments.

7. Section 218.39, Florida Statutes (Annual Financial Audit Reports).

8. Section 163.387, Florida Statutes, Audit report for Redevelopment Trust Fund. Please note that the audit report for the Pompano Beach CRA must accompany the annual financial report submitted to the Department of Financial Services, as provided in Section 218.32, Florida Statutes.

9. Rules adopted by the State of Florida Auditor General for the form and content of governmental unit audits.

10. Requirements of the Florida Department of Financial Services, as applicable.

11. Any other applicable federal, state, and local laws, regulations, and professional standards.

Any updates to or amendments to the auditing standards, laws, regulations, and financial reporting requirements identified herein shall be incorporated into future audits performed by the selected Auditor during the term of the Agreement.

Proposed fees shall be deemed to include all audit procedures and reporting requirements necessary to comply with current and future auditing standards, including new or revised GASB pronouncements impacting the City’s Annual Comprehensive Financial Report (ACFR), as well as applicable federal and state regulations, without additional cost to the City unless otherwise agreed to in writing.

4.3. Reports to be Issued

Following the completion of the audit of the City's and CRA’s financial statements for the fiscal year ending September 30th, the Auditor shall issue, where applicable:

1. A Report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States, pursuant to an audit conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the U.S. Government Accountability Office.

2. Single Audit Reports to include:
   - A Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in accordance with *Government Auditing Standards*.
   - A Report on Compliance for Each Major Federal Program and State Project; Report on Internal Control Over Compliance; and a Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance in accordance with the U.S. Office of Management and Budget (OMB) Uniform Guidance (2 CFR Part 200) and Chapter 10.550, Rules of the Florida Auditor General.
   - A Report on Compliance for Surtax-Funded Municipal Transportation Projects.

3. Management Letter in Accordance with Chapter 10.550, *Rules of the Florida Auditor General*.

4. Required communications to those charged with governance, including the City Commission, in

accordance with applicable auditing standards.

All reports and deliverables identified in this section shall be completed and delivered in accordance with the deadlines set forth in Section 5, Time Requirements.

Irregularities and Illegal acts. The Auditor shall submit an immediate written report to the City Manager and, if appropriate, the City Commission, detailing all irregularities, illegal acts, or indications of illegal acts that they become aware of.

Reporting to the City Commission. Auditor shall also disclose the following (and any additional disclosures as regulated as mandatory):

1. The Auditor's responsibility under generally accepted auditing standards, and assurances that the independent Auditor is currently licensed, and that the members of the audit team have the minimum required Continuing Professional Education credits required for performing audits under Governmental Auditing Standards.

2. Significant new or changes in accounting policies and implementation.

3. Significant management judgments and accounting estimates.

4. Significant audit adjustments.

5. Other information included in documents containing audited financial statements.

6. Disagreements with management, if any.

7. Consultation with other accountants, if any.

8. Major issues discussed with management prior to retention.

9. Difficulties encountered in performing the audit.

City Commission Presentation. The Auditor shall make a formal presentation to the City Commission at a regularly scheduled City Commission meeting, summarizing the audit results, the reports issued, and any significant findings or recommendations.

4.4. Special Considerations

1. The City will send its Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association of the United States and Canada (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the Auditor will be required to provide any special assistance deemed necessary by the City to meet the program's requirements.

2. The City currently anticipates it may prepare one or more official statements in connection with the sale of debt securities, which will contain the general-purpose financial statements and the Auditor's report thereon. The Auditor may be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the Auditor and any necessary "comfort letters", at no additional cost to the City. The City would like the Auditor to assume the cost of such a requirement. Should an additional cost be necessary, the Auditor should state the cost per letter in the bid response.

3. The Schedule of Expenditures of Federal Awards and State Financial Assistance Projects and related Auditor's report, as well as the reports on compliance and internal controls, must be issued as a separate report from the ACFR. The Auditor is required to provide an unsecured and searchable PDF file for the

single audit report. A copy of the 2024 single audit reports has been included as Attachment B - Single Audit. **The City has qualified as a low-risk auditee and has not had any findings or questioned costs for the past thirteen fiscal years.**

4. The City has not had any management letter findings/recommendations for the past thirteen fiscal years. The Auditor will be required to provide an unsecured, searchable PDF of the management letter.

5. The City's finance department prepares the ACFR, Schedule of Expenditures of Federal Awards and State Financial Assistance Projects, and the Report of Surtax-Funded Municipal Transportation Projects

6. The City's Finance Department utilizes The Reporting Solution (TRS) to prepare its ACFR.

7. The Auditor shall be required to provide for at least eight (8) hours of continuing education credits to City staff, at no additional cost to the City.

4.5. Performance Standards

1. All responses to any City questions or inquiries should occur within two (2) business days of notification to the Auditor.

2. The Auditor shall respond within eight (8) business hours to any request from the City that is designated by the City as urgent.

3. The Auditor shall turn around review comments to drafts of the financial statements provided within eight (8) business days from the receipt of such drafts.

4. The deadlines in Section 5 "Time Requirements" must be met, unless mutually agreed to different dates in writing.

5. The Auditor will be responsible for the reproduction (printing) of the City's ACFR and single audit reports/management letter and proposed fees, such as incorporating such requirements.

6. The Auditor will be responsible for weekly progress meetings with the Controller during fieldwork.

7. The Auditor will be evaluated by City staff on a regular basis regarding the quality of service and the timeliness of data exchange. Failure to comply with these requirements will constitute a material breach of contract and may result in termination of the contract.

4.6. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the Auditor's expense, for **a minimum of three (3) years**, unless the firm is notified in writing of the need to extend the retention period. The Auditor will be required to make working papers available, upon request, to the following parties or their designees:

1. City of Pompano Beach

2. U.S. Department of Housing and Urban Development

3. U.S. General Accounting Office (GAO)

4. Auditor General of the State of Florida

5. Parties designated by the federal or state governments or by the City as part of an audit quality review process.

6. Auditor of entities of which the City is a recipient or a sub-recipient of grant funds.

In addition, the firm shall respond to the reasonable inquiries of successor Auditor and allow them to review, at no additional charge to the City, working papers relating to matters of continuing accounting, reporting, or auditing significance.

5. TIME REQUIREMENTS

5.1. Proposed Schedule for the 2026 Fiscal Year Audit

The Schedule for the 2026 Fiscal Year Audit is shown in the table below. (A similar time schedule will be developed for audits of future fiscal years. However, the interim will be in mid-November.)

Description	Dates
Interim Work to start	Monday, September 7, 2026
Interim Work to end	Thursday, September 17, 2026
Fieldwork to start	Monday, January 11, 2027
Fieldwork to end	Thursday, February 18, 2027
City to provide Auditor with 1st draft of ACFR	Thursday, February 18, 2027
City to receive ACFR 1st draft comments from Auditor (Senior, Manager, Partner)	Monday, March 1, 2027
City to provide revised draft ACFR (Clear comments and include any missing information)	Thursday, March 4, 2027
City to receive all Auditor comments on ACFR (Including Concurring Review)	Monday, March 8, 2027
City to clear all Auditor comments on ACFR and provide a revised draft ACFR	Wednesday, March 10, 2027
Auditor to send final opinions (ACFR, Compliance Report)	Monday, March 15, 2027
Exit Meeting with City Manager, Internal Audit, and Department Heads with findings (tentative)	Thursday, March 25, 2027
City Commission meeting @ 1 pm – 1st Presentation of ACFR, Management Letter, and Compliance Report	Tuesday, April 13, 2027
City to Submit ACFR to GFOA and S&P (Credit Rating Agency)	Monday, March 29, 2027
Data collection form to be completed online by the City and reviewed by the Auditor	Friday, April 30, 2027

5.2. Final Reports

The draft and final reports should be delivered to:

Finance Director & Controller
City of Pompano Beach
Room #480
100 W. Atlantic Blvd.
Pompano Beach, FL 33060

And via email:
Allison.feurtado@copbfl.com; Pat.White@copbfl.com

6. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

6.1. Finance Department and Clerical Assistance
The Finance Department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the City.

6.2. Statements and Schedules to be Prepared by Staff of the City
The City staff will prepare the ACFR and related schedules for the Auditor based on the Prepared List for the interim and final audits.

6.3. Work Area, Telephones, and Photocopying
The City will provide the Auditor with reasonable workspace, desks, and chairs. The Auditor will also be provided with access to telephone lines and photocopying facilities. Such facilities will be used only for audits of the City of Pompano Beach and other Special Reports required by the City.

6.4. Report Printing
Audit Report printing shall be the responsibility of the Auditor, unless otherwise mutually agreed upon.

The Auditor should provide the following:

1. Electronic PDF files for the ACFR (City and CRA), management letter, and single audit compliance reports (unsecured and searchable)
2. Bound copies of the ACFR
3. Bound copies of the single audit reports/management letter.

7. SUBMITTAL INSTRUCTIONS AND REQUIREMENTS

7.1. Submission Format Requirements
Proposals must be submitted electronically through the eBid System (https://pompanobeachfl.ionwave.net) on or before the date and time stated in Section 1-Schedule of Events. Please follow all the steps and requirements to submit proposals at http://www.pompanobeachfl.ionwave.net/. Submissions must include all documents, requirements, and attachments advertised on the website, as listed in the Attributes tab and the Response Attachments tab of the eBid System.

The City will not be responsible for delays caused by technical or other issues. It is the sole responsibility of the Proposer to ensure its Proposal is successfully submitted in the eBid System before the established deadline for Proposal submission.

The City reserves the right to reject and not consider any proposals that are not submitted according to the requirements established herein.

7.2. Proposer's Responsibilities
Before submitting a response, the Proposer shall be solely responsible for conducting any necessary investigations, evaluations, and examinations to ascertain all conditions and requirements affecting the full performance of the Contract. Ignorance of such conditions and requirements, and/or failure to make such evaluations, investigations, and examinations, will not relieve the Proposer from any obligation to comply with every detail and with all provisions and requirements of the Contract and will not be accepted as a basis for any subsequent claim whatsoever for any monetary consideration on the part of the Proposer.

7.3. Costs Incurred by the Proposer in Preparation of the Proposal
Proposers are responsible for any and all costs associated with responding to this RFP. The City will not reimburse any Proposer for preparation, submittal, travel, or per diem costs. All expenses involved with the preparation and submission of Proposals, or any work performed in connection with this solicitation, shall be the sole responsibility (and shall be at the sole cost and expense) of the Proposer and shall not be reimbursed by the City.

7.4. Composition Of Project Team
The principals and personnel named in the proposal must perform the services throughout the contractual term, unless otherwise provided for in a negotiated contract or a written amendment to the same executed by both parties. No diversion or substitution of principals or personnel will be allowed unless a written request that sets forth the qualifications and experience of the proposed replacement(s) is submitted to and approved by the City in writing.

7.5. Minimum Qualifications
To be considered by the City, a proposing Auditor must have the following minimum qualifications:

a) Auditor must be a certified public accounting firm duly licensed under chapter 473 and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

b) To be eligible to respond, the Auditor shall have five (5) years of continuous operation under the same entity name and provide proof of the same.

c) Auditor must include any relevant business licenses, including occupational licenses, and Florida registration (entity certifications, not personal), and a copy of the entity's State Corporate Certificate or other proof from the State of Florida, Division of Corporations, that the Auditor is authorized to do business in this State.

d) The Auditor must provide copies of its professional and business licenses and insurance, qualification for the company name and type of licenses, and those for supporting firms, contractors, or subcontractors.

e) Auditor shall provide a list of current and past clients, with emphasis on Florida municipalities.

f) Auditor must also provide the official complaint history within the last five (5) years for its qualifying professional license.

g) Auditor shall identify the Principal in Charge's Experience. This individual must have a minimum of five (5) years' experience in providing the Services. This individual must be capable of speaking and making decisions on behalf of the Auditor. Include a one-page resume with contact information for at least three (3) professional references for the individual designated to serve as Principal in Charge.

h) Auditor must have experience examining Surtax audit reports.

8. PROPOSAL REQUIREMENTS AND EVALUATION CRITERIA

This section identifies the information required to determine whether Proposals are complete and to assign points in accordance with the evaluation criteria set forth in Section 9. The Proposer's response to the City's RFP must include the items listed below and be submitted in the order specified. Failure to include any required item may result in the Proposal being deemed non-responsive.

The Procurement & Contracts Department will review all submittals to verify completeness. The Procurement & Contracts Department reserves the right to request clarification or additional information for the purpose of resolving minor or non-material irregularities and to waive informalities or technicalities when such deviations are determined to be non-material.

The Auditor Selection Committee will review and score the sections identified below. The maximum number of points available for each section is noted. Failure to respond to, or providing incomplete responses for, any evaluation criterion may result in the assignment of zero or reduced points and may lead to the disqualification of the Proposal.

To maintain comparability and facilitate an efficient, consistent review process, please provide your response as indicated in **Attachment C**: "**Proposal Submission Form and Required Responses".**

8.1. Local Business Program

The Procurement and Contracts staff will evaluate this section. On March 13, 2018, the City Commission approved Ordinance 2018-46, establishing a Local Business Program, a policy to increase the participation of City businesses in the City's procurement process.

For purposes of this solicitation, "Local Business" will be defined as follows:

TIER 1 LOCAL VENDOR.

POMPANO BEACH BUSINESS EMPLOYING POMPANO BEACH RESIDENTS. A business entity that has maintained a permanent place of business within the City limits and maintains a staffing level, within this local office, of at least ten percent who are residents of the City, or includes subcontracting commitments to Local Vendors Subcontractors for at least ten percent of the contract value. The permanent place of business may not be a post office box. The business must be located in a non-residential zone and must actually distribute goods or services from that location. The business must be staffed with full-time employees within the limits of the City. In addition, the business must have a current business tax receipt from the City for a minimum of one year prior to the date of issuance of a solicitation.

TIER 2 LOCAL VENDOR.

BROWARD COUNTY BUSINESS EMPLOYING POMPANO BEACH RESIDENTS OR UTILIZING LOCAL VENDOR SUBCONTRACTORS. A business entity, which has maintained a permanent place of business within Broward County and maintains a staffing level, within this local office, of at least 15% who are residents of the City, or includes subcontracting commitments to Local Vendors Subcontractors for at least 20% of the contract value. The permanent place of business may not be a post office box. The business must be located in a non-residential zone and must actually distribute goods or services from that location. The business must be staffed with full-time employees within the limits of the City. In addition, the business must have a current business tax receipt from the respective Broward County municipality for a minimum of one year prior to the date of issuance of a solicitation.

LOCAL VENDOR SUBCONTRACTOR.

POMPANO BEACH BUSINESS. A business entity that has maintained a permanent place of business within the City limits of the City. The permanent place of business may not be a post office box. The business must be located in a non-residential zone and must actually distribute goods or services from that location. The business must be staffed with full-time employees within the limits of the City. In addition, the business must have a current business tax receipt from the City for a minimum of one year prior to the date of issuance of a solicitation.

You can view the list of City businesses with a current Business Tax Receipt on the City's website and locate local companies that are available to perform the work required by the RFP scope of services. The business information, sorted by business use classification, is posted on the Business Tax Receipt Division webpage: www.pompanobeachfl.gov by selecting the Pompano Beach Business Directory in the Shop Pompano! Section.

The City is **strongly committed** to ensuring the participation of City Businesses as contractors and subcontractors for procuring goods and services, including labor, materials, and equipment.

Proposers are required to participate in the City's Local Business Program by including, as part of their package, the Local Business Participation Form (Exhibit A), listing the local businesses that will be used on the contract, and the Letter of Intent Form (Exhibit B) from each local business that will participate in the contract.

If a Prime Contractor/Vendor is not able to achieve the level of goal attainment of the contract, the Prime Vendor will be requested to demonstrate and document that good faith efforts were made to achieve the goal by providing the Local Business Unavailability Form (Exhibit C), listing companies that were contacted but not available, and the Good Faith Effort Report (Exhibit D), describing the efforts made to include local business participation in the contract. This documentation shall be provided to the City Commission for acceptance.

The awarded Proposer will be required to submit "Local Business Subcontractor Utilization Reports" during projects and after projects have been completed. The reports will be submitted to the assigned City project manager. The Local Business Subcontractor Utilization Report template and instructions have been included in the bid document.

Failure to meet Local Vendor Goal commitments will result in an "unsatisfactory" compliance rating. Unsatisfactory ratings may impact the award of future projects if a sanction is imposed by the City Commission.

The City shall award a Local Vendor preference based upon vendors, contractors, or subcontractors who are local, with a preference as follows:

For evaluation purposes, the Tier 1 and Tier 2 businesses shall be a criterion for award in this Solicitation. No business may qualify for more than one tier level.

For evaluation purposes, local vendors shall receive the following preferences:

Tier 1 business, as defined by this subsection, shall be granted a preference in the amount of 5 Points.
Tier 2 business, as defined by this subsection, shall be granted a preference in the amount of 2.5 Points.

It is the responsibility of the awarded vendor/contractor to comply with all Tier 1 and Tier 2 guidelines. The awarded vendor/contractor must ensure all requirements are met before contract execution.

PRIME CONTRACTORS APPLYING FOR TIER 1 STATUS, OR THOSE LISTING LOCAL SUBCONTRACTORS/SUB AUDITOR IN EXHIBIT A, MUST PROVIDE A VALID CITY OF POMPANO BEACH BUSINESS TAX RECEIPT. FAILURE TO INCLUDE THIS DOCUMENT WILL RESULT IN THE DISQUALIFICATION OF THE SUBCONTRACTOR FROM THE LOCAL BUSINESS PROGRAM (SECTION VI) AND THE LOSS OF ALL ASSOCIATED POINTS.

8.2. Other Required Documentation

The following documents are required to determine whether the Proposal meets the minimum requirements. However, these documents will not be considered when scoring the proposal.

8.2.1. City Forms:

Responses should include all pages of this solicitation, initialed where indicated, and completed SBE and Local Business forms. These forms are included in this RFP and available as attachments to the eBid System. These forms must be completed electronically in the Attributes tab or uploaded to the Response Attachments tab of the eBid System.

8.2.2. Insurance

Please see Attachment D.

9. EVALUATION AND AWARD

9.1. Minimum Eligibility Requirements
All proposals received must meet the minimum eligibility requirements set forth in Section 7.5 and be confirmed at the time of submission to be considered for further evaluation. Failure to meet the Minimum Eligibility Requirements shall disqualify the entire proposal and prevent it from being considered for further evaluation.

The City reserves the right to request clarification or additional documentation from any Proposer to verify responsiveness, responsibility, and compliance with the requirements of this RFP.

9.2. Auditor Selection Committee
Pursuant to section 218.391, Florida Statutes, the City Commission shall establish an Auditor Selection Committee to assist the City Commission in selecting an Auditor to conduct the annual financial audit required by section 218.39, Florida Statutes. For this municipal solicitation, the Auditor Selection Committee shall consist of at least three (3) members, one of whom must be a member of the City Commission and shall serve as Chair. No City employee, chief executive officer, or chief financial officer shall serve as a voting member of the Auditor Selection Committee; however, such persons may serve in an advisory capacity.

All proceedings of the Auditor Selection Committee under this section shall be conducted in accordance with applicable Florida law. Section 218.391 provides that the public may not be excluded from the proceedings under that section.

9.3. Evaluation Process
The Procurement and Contracts Department will review proposals to determine responsiveness and compliance with the minimum requirements of this RFP. Responsive proposals meeting the minimum requirements will then be submitted to the Auditor Selection Committee for evaluation.

The Auditor Selection Committee shall evaluate the responsive proposals based on the criteria set forth in this RFP, including technical qualifications, experience, audit approach, references, pricing, and any other criteria identified in the solicitation. Compensation may be considered as one factor in the evaluation; however, compensation shall not be the sole or predominant factor used to evaluate proposals.

After completing its evaluation, the Auditor Selection Committee shall rank the firms in order of preference and recommend no fewer than three (3) firms deemed to be the most highly qualified to perform the required services, provided that if fewer than three (3) firms respond to the RFP, the Committee shall recommend such firms as it deems to be the most highly qualified.

The City reserves the right to request oral presentations, interviews, written clarifications, or supplemental information from any or all Proposers as part of the evaluation process, provided that such procedures are applied in a manner consistent with applicable law and this RFP. In evaluating proposals, the Auditor Selection Committee shall give primary consideration to the qualifications, experience, and technical competence of the firms responding to the RFP.

9.4. Evaluation Criteria
Responsive proposals shall be evaluated by the Auditor Selection Committee using the criteria established in this RFP. The criteria that will be used to evaluate the Proposals submitted:

Evaluation Criteria	Maximum Points
Proposer's Qualifications and Experience	35
Technical Approach	30
References (3 References, up to 5 points each)	15
Pricing Proposal	15
Local Business Program	5

A maximum of three (3) governmental references will be evaluated. Each reference will be scored from 0 to 5 points based on performance quality, relevance, and client satisfaction.

9.5. Evaluation Methodology
The Auditor Selection Committee members shall independently review and score each responsive proposal in accordance with the evaluation criteria set forth in this RFP.

Each Committee member shall assign points to each proposal in accordance with the maximum point values established for each criterion. Scores shall reflect the evaluator's professional judgment regarding the quality, completeness, and relevance of the information provided in the proposal relative to the requirements of this RFP.

Committee members may consider, among other factors:

- Demonstrated experience performing governmental audits
- Qualifications and experience of assigned personnel
- Understanding of the City's operations and audit requirements
- Adequacy and clarity of the proposed audit approach
- Quality of references and past performance
- Responsiveness and completeness of the proposal

After individual scoring is completed, the Procurement and Contracts Department will compile and tabulate the scores of all Committee members. The combined scores will be used to determine the firms' rankings.

The Auditor Selection Committee may request clarifications, conduct interviews, or require oral presentations from proposers if the Committee determines that such information is necessary to complete its evaluation. The resulting rankings shall be used solely for purposes of recommendation in accordance with Section 218.391, Florida Statutes.

9.6. Committee Questions, Interviews, or Requests for Presentations:
The Committee reserves the right to ask clarifying questions once proposals have been opened, to require presentations from all Proposers, to interview any or all Proposers who respond to the RFP, or to make its recommendations based solely on the information contained in the submitted proposals. The Committee reserves the right to shortlist the proposals received or to request oral presentations from the proposers.

If the Committee requests presentations, they will be scheduled at a later date. The Proposers will each provide up to a 30-minute presentation to the Auditor Selection Committee members, followed by a question-and-answer period. Each company/firm should submit documentation that evidences the company's/firm's capability to provide the services required for the Committee's review for shortlisting purposes. After an initial review of the proposals, the City may invite proposals for an interview to discuss the proposal and meet the company's/firm's representatives, particularly key personnel assigned to the project. Should interviews be deemed necessary, it is understood that the City shall incur no costs as a result of this interview nor bear any obligation in further consideration of the submittal.

The Auditor Selection Committee shall rank the Proposers based on the criteria stated within this solicitation, the information provided in the proposal, and the presentation. After all members of the Auditor Selection Committee provide their scores for all Proposals, the scores will be calculated and combined, and the sum of qualitative scores will be converted to rankings. The rankings shall be forwarded to the City Commission for consideration. The City Commission shall select one (1) of the firms recommended by the Auditor Selection Committee in accordance with Section 218.391, Florida Statutes. If compensation is included as an evaluation factor, the City Commission shall select the highest-ranked qualified firm or shall document in the public record the reason for not selecting the highest-ranked firm.

9.7. Tie Breaker:
In the event that two or more highest-ranked proposers receive the same final score, the following tie-breaking procedures shall be applied in the order listed:

1) The proposer with the higher combined score of the following criteria: Proposer's Qualifications and Experience, Technical Approach, and References shall be ranked higher.

2) If a tie still exists, preference shall be given to the proposer demonstrating greater Local Business Program participation.
3) If a tie still exists, preference shall be given to the proposer with the closest proximity to the City of Pompano Beach.
4) If a tie still exists after applying the above criteria, the tie shall be resolved by a random selection process (coin toss or drawing of lots) conducted during a publicly noticed meeting.

The application of the tie-break procedure shall be documented in the official procurement record.

9.8. Technicalities:
Failure to respond, provide detailed information, or provide requested proposal elements may reduce points in the evaluation process. The Committee may recommend rejecting any proposal containing material deviations from the RFP. The Committee may recommend waiving any irregularities and technicalities. If only one (1) responsive proposal is received, the Auditor Selection Committee may elect not to score the proposal and may recommend to the City Commission that the City proceed to negotiate with the sole responsive and responsible Proposer, or may recommend rejection of the proposal if determined to be in the best interest of the City.

9.9. Committee's Recommendations:
Upon completion of the evaluation process, the Auditor Selection Committee shall publicly rank the responsive and qualified firms in order of preference and shall forward its recommendation of no fewer than three (3) firms, if available, to the City Commission. If fewer than three (3) firms respond, the Committee shall recommend those firms it determines to be the most highly qualified.

9.10. Negotiations:
The Auditor Selection Committee shall recommend to the City Commission the highest-ranked firm for consideration and negotiation, in accordance with Section 218.391, Florida Statutes.

City staff shall negotiate with the highest-ranked firm recommended by the Audit Selection Committee. The City Commission may authorize City Staff to negotiate a written contract on its behalf. . Negotiations shall be conducted with only one firm at a time, beginning with the highest-ranked firm, unless the City Commission determines otherwise and documents such determination in the public record.

If the City is unable to negotiate a satisfactory contract with the selected firm, negotiations shall be formally terminated, and the City shall proceed to negotiate with the next highest-ranked firm in order of preference. Negotiations shall continue in this manner until an agreement is reached or all recommended firms have been considered.

If the City is unable to negotiate a satisfactory contract with any of the recommended firms, the Auditor Selection Committee shall recommend additional firms, and negotiations shall continue in accordance with Section 218.391, Florida Statutes.

Nothing herein shall obligate the City to enter into an agreement with any Proposer. No contractual or legal rights shall arise unless and until a written agreement is approved by the City Commission and fully executed by the parties.

9.11. Determination of Award:
The City Commission shall consider the recommendation of the Auditor Selection Committee and may award the contract to the firm selected in accordance with this RFP and applicable law, reject the recommendation, reject any proposal, or reject all proposals if determined to be in the best interest of the City.

If compensation is included as an evaluation factor, and the City Commission does not select the highest-ranked qualified firm, the City Commission shall state the reason for that decision in the public record.

10. STANDARD PROVISIONS

10.1. RFP Conditions and Provisions

The proposal must be submitted to the City on or before the time and date stated herein. All Proposers, by submission of a proposal, shall agree to comply with all of the conditions, requirements, and instructions of this RFP as stated or implied herein. All proposals and supporting materials submitted will become the property of the City. Exceptions or deviations to this solicitation may not be added after the submittal date. All Proposers are required to provide all information requested in this RFP. Failure to do so may result in the proposal's disqualification.

The City reserves the right to postpone or cancel this RFP or reject all proposals if, in its sole discretion, it deems it in the City's best interest to do so. The City reserves the right to waive any technical or formal errors or omissions, reject all proposals, or award a contract for the items herein, in part or whole, if it is determined to be in the City's best interests.

The City shall not be liable for any costs incurred by the Proposer in preparing proposals or for any work performed therein.

10.2. Acceptance Period

Proposals submitted in response to this RFP must be valid for a period of no less than one hundred eighty (180) days from the closing date of this solicitation.

10.3. Withdrawal Of Proposals

A firm may withdraw its proposal without prejudice, no later than the advertised deadline for submission of proposals by using the eBid System or through written communication to the Procurement and Contracts Department, 1190 N.E. 3rd Avenue, Building C, Pompano Beach, Florida 33060.

10.4. Protest Procedures

The Protest Procedures established within the Procurement and Contracts Procedures Manual and Section 120.57, Florida Statutes, must be followed to file a valid Protest to this solicitation. To be considered, protests concerning the proposed solicitation award must be filed in writing with the Procurement and Contracts Director. They may only be filed by bidders or proposers whom the solicitation or award may aggrieve. The initial protest must be addressed to the following:

Director of Procurement and Contracts, City of Pompano Beach
1010 N.E. 3rd Avenue, Pompano Beach, Florida 33060

10.5. Familiarity With Laws

It is assumed the selected firm(s) will be familiar with all federal, state, and local laws, ordinances, rules, standards, and regulations that may affect its services pursuant to this RFP. Ignorance on the part of the firm will in no way relieve the firm from responsibility for compliance.

10.6. Staff Assignment

The City of Pompano Beach reserves the right to approve or reject, for any reason, the Proposer's staff assigned to this project at any time. Background checks may be required at the discretion of the City.

10.7. Contract Terms

The contract shall include, at a minimum, this RFP document and the successful Proposer's proposal. The City of Pompano Beach City Attorney shall prepare the contract. If the City of Pompano Beach defends any claim, demand, cause of action, or lawsuit arising out of any act, action, negligent acts or negligent omissions, or willful misconduct of the contractor, its employees, agents, or servants during the performance of the contract, whether directly or indirectly, the contractor agrees to reimburse the City of Pompano Beach for all expenses, attorney's fees, and court costs incurred in defending such claim, cause of action or lawsuit.

10.8. Waiver
It is agreed that no waiver or modification of the contract resulting from this RFP, or of any covenant, condition, or limitation contained in it shall be valid unless it is in writing and duly executed by the party to be charged with it, and that no evidence of any waiver or modification shall be offered or received in evidence in any proceeding, arbitration, or litigation between the parties arising out of or affecting this contract, or the right or obligations of any party under it, unless such waiver or modification is in writing, duly executed as above. The parties agree that the provisions of this paragraph may not be waived except by a duly executed writing.

10.9. Manner of Performance
The proposer agrees to perform its duties and obligations under the contract resulting from this RFP in a professional manner and in accordance with all applicable local, federal, and state laws, rules, and regulations. Proposer agrees that the services provided under the contract resulting from this RFP shall be provided by employees who are educated, trained, experienced, certified, and licensed in all areas encompassed within their designated duties. Proposer agrees to furnish the City of Pompano Beach with all documentation, certification, authorization, license, permit, or registration currently required by applicable laws, rules, and regulations. Proposer further certifies that it and its employees are now in and will maintain good standing with such governmental agencies and that it and its employees will keep all licenses, permits, registrations, authorizations, or certifications required by applicable laws or regulations in full force and effect during the term of this contract. Failure of the Proposer to comply with this paragraph shall constitute a material breach of contract.

10.10. Quality
All materials and supplies used to construct the services within this RFP shall be new unless otherwise specified. The items must be new, of the latest model, of the highest quality, and with the highest-grade workmanship. Reconditioned, refurbished, rebuilt, discontinued, used, shopworn, demonstrator, prototype, or other types of product(s) of this kind are unacceptable without written correspondence from the City with the City Manager's approval.

10.11. Omissions
Omissions in the specifications of the RFP, Attachments, Exhibits, or any Addendum regarding any details or the omission from the specification of a detailed description concerning any point shall be interpreted as meaning that only the best available units or service shall be provided. The best commercial practices are to prevail, and only materials and workmanship of first quality are to be used to submit this proposal.

10.12. Hold Harmless and Indemnification
Proposer covenants and agrees that it will indemnify and hold harmless the City and all of its officers, agents, and employees from any claim, loss, damage, cost, charge, or expense arising out of any act, action, neglect, or omission by the Proposer, whether direct or indirect, or whether to any person or property to which the City or said parties may be subject, except that neither the Proposer nor any of its subcontractors will be liable under this section for damages arising out of injury or damage to persons or property directly caused by or resulting from the sole negligence of the City or any of its officers, agents or employees.

10.13. Composition Of the Project Team
The principals and personnel named in the proposal must perform the services throughout the contractual term unless otherwise provided for by way of a negotiated contract or written amendment to the same executed by both parties. No diversion or substitution of principals or personnel will be allowed unless a written request that sets forth the qualifications and experience of the proposed replacement(s) is submitted to and approved by the City in writing.

10.14. Survivorship Rights
This contract resulting from this RFP shall be binding on and inure to the benefit of the respective parties and their executors, administrators, heirs, personal representatives, successors, and assigns.

10.15. Termination
The City of Pompano Beach may terminate the contract resulting from this RFP without cause upon providing the contractor with at least sixty (60) days' prior written notice. Should either party fail to perform any of its obligations

under the contract resulting from this RFP for a period of thirty (30) days after receipt of written notice of such failure, the non-defaulting party will have the right to terminate the contract immediately upon delivery of written notice to the defaulting party of its election to do so. The foregoing rights of termination are in addition to any other rights and remedies such party may have.

10.16. Governing Law

Any agreement resulting from this RFP shall be governed by the laws of the State of Florida, and the venue for any legal action relating to such agreement will be the 17th Judicial Circuit Court of Broward County, Florida.

10.17. Relationship to the City

It is the intent of the City, and the Proposer hereby acknowledges and agrees that the successful Proposer is considered to be an independent Contractor and that neither the Proposer nor the Proposer's employees, agents, or Contractors shall, under any circumstances, be considered employees or agents of the City.

10.18. Cone of Silence

Cone of Silence shall take effect once this solicitation is released to the General Public and shall remain in effect until the City Commission has taken final action to approve or reject an award, or otherwise terminate the solicitation. During the Cone of Silence period, Respondents to this solicitation, or persons acting on their behalf, including lobbyists, shall not communicate, directly or indirectly, regarding any aspect of this solicitation with any member of the City Commission, the City Clerk, the City Manager's Office, any Auditor Selection Committee member, or any other City of Pompano Beach employee, except in writing to the Procurement and Contracts Department staff as expressly permitted in this solicitation. Violation of the Cone of Silence may be grounds for rejection of a Proposal or other appropriate action as permitted by City ordinance.

10.19. Communications

No negotiations, decisions, or actions shall be initiated or executed by the Proposers as a result of any discussions with any City employee. Only those communications in writing from the City may be considered duly authorized expressions on behalf of the City. In addition, only communications from Proposers that are signed and in writing will be recognized by the City as duly authorized expressions on behalf of Proposers.

10.20. Conflict Of Interest

To determine any possible conflict of interest, each Proposer must disclose if any City employee is also an owner, corporate officer, or employee of the firm. If any City employee is an owner, corporate officer, or employee, the Proposer must file a statement with the Broward County Supervisor of Elections pursuant to § 112.313, Florida Statutes.

10.21. Lobbying

No Lobbying Permitted: As to any matter relating to this solicitation, the Proposer, project team member, or anyone representing the Proposer is advised they are prohibited from contacting or lobbying the Mayor, any City Commissioner, City employees, agents, or any other person working on behalf of the City related to or involved with this solicitation, including all members of the City and CRA advisory committees. For purposes of clarification, a team's representatives shall include, but not be limited to, the Proposer's employees, partners, attorneys, officers, directors, Auditor, lobbyists, or any actual or potential subcontractor or Auditor of the Proposer and the Proposer's team. All questions regarding the solicitation are to be submitted using the Questions feature in the eBid System. Any violation of this condition may result in rejection and disqualification of the response/Proposal. **This "No Lobbying Provision" is in effect from the date of publication of the solicitation and shall terminate when the City approves the execution of a Contract with an awarded Proposer, rejects all responses, or otherwise takes action, which ends the solicitation process.**

The Proposer shall disclose any commitment, direct or indirect, financial or otherwise, made to any person, entity, institution, or association (Recipient), other than a team member identified as required by the solicitation submittal requirements, in connection with or potentially in connection with this solicitation. Because of the City's commitment to complete transparency regarding this solicitation, the Disclosure Form shall be required to be updated to include additional Recipients, if any, up to and including the date of approval by the City Commission of the final negotiated

Agreement. Additionally, all such Recipients shall be required to register as lobbyists as required by Sec. 34.402 of the City's Code.

10.22. Right to Inspect or Audit

Contractor's records which shall include but not be limited to accounting records, written policies, procedures, computer records, disks and software, videos, photographs, subcontract files (including Proposals of Successful and Unsuccessful Proposers, originals, estimates, estimating worksheets, correspondence, change order files (including documentation covering negotiated settlements), and any other supporting evidence necessary to substantiate charges related to the agreement/contract (all the foregoing hereinafter referred to as "records") shall be open to inspection and subject to audit and reproduction, during normal working hours, by City's agent or its authorized representative to the extent necessary to adequately permit evaluation and verification of any invoices, payments or claims submitted by the Contractor or any of its payees pursuant to the execution of the agreement/contract. Such records subject to the examination shall also include, but are not limited to, those necessary to evaluate and verify direct and indirect costs (including overhead allocations) as they may apply to costs associated with the agreement/contract.

For the purpose of such audits, inspections, examinations, and evaluations, the City's agent or authorized representative shall have access to said records from the effective date of the agreement/contract, for the duration of the Work, and until five (5) years after the date of final payment by the City to the Contractor pursuant to the agreement/contract. The City's agent or authorized representative shall have access to the Contractor's facilities, all necessary records, and adequate and appropriate workspace to conduct audits in compliance with this article. The City's agent or its authorized representative shall give auditees reasonable advance notice of intended audits.

The Contractor shall require all subcontractors, insurance agents, and material suppliers (payees) to comply with this article's provisions by inserting the requirements hereof in any written agreement/contract. Failure to obtain such written agreements/contracts that include such provisions shall be a reason to exclude some or all of the related payees' costs from amounts payable to the Contractor pursuant to the agreement/contract.

10.23. No Discrimination

There shall be no discrimination as to race, sex, color, age, religion, or national origin in the operations conducted under any contract with the City.

10.24. Drug-Free Workplace

The selected firm(s) must verify that they will operate a "Drug-Free Workplace" as outlined in Florida Statute 287.087.

10.25. Public Entity Crimes

A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crime may not submit a proposal on a contract to provide any goods or services to a public entity, may not submit a proposal on a contract with a public entity for the construction or repair of a public building or public work, may not submit proposals on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or Auditor under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Florida Statute, Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.

10.26. Patent Fees, Royalties, And Licenses

If the selected Proposer requires or desires to use any design, trademark, device, material, or process covered by letters of patent or copyright. In that case, the selected Proposer and his surety shall indemnify and hold harmless the City from any and all claims for infringement because of the use of any such patented design, device, trademark, copyright, material, or process in connection with the work agreed to be performed and shall indemnify the City from any cost, expense, royalty or damage which the City may be obligated to pay because of any infringement at any time during or after completion of the work.

10.27. Price Adjustments
Prices offered shall remain firm throughout the Agreement. A request for a price adjustment, with proper documentation justifying the adjustment, may be submitted in writing thirty (30) calendar days before the first-anniversary date of the Agreement. Price adjustment requests shall be evaluated on an annual basis after that. Unit price adjustments must have written approval from the City before invoicing. Any unit price adjustment invoiced without written consent from the City shall not be paid, and the invoice will be returned to the Awardee for correction.

The Director, Procurement and Contracts, may, in the Director's sole discretion, on behalf of the City, equitably adjust pricing if the pricing or availability of supplies is adversely affected by extreme and unforeseen volatility in the marketplace. Consideration for any pricing adjustment shall require the vendor to provide irrefutable evidence that **ALL** the following circumstances exist:

i. The volatility is due to causes wholly beyond the vendor's control and
ii. The volatility affects the marketplace or industry, not just the vendor's source of supply; and
iii. The effect on pricing or availability of supply is substantial, and
iv. The volatility so affects the vendor that continued performance of the Agreement would result in a substantial loss.

Note: The Director of Procurement and Contracts must confirm any pricing adjustment in writing.

PRICE REDUCTIONS: Awarded vendors may offer to the City, at any time during the Agreement period, additional discounts from the prices offered in this Solicitation and invoice less than the prices offered in their submitted bid. If, from the date of bid opening, the Awardee either bids the same products at a lower price than offered to the City or reduces the price of the bidding product to another entity, the lowest of these reduced prices shall be extended to the City.

10.28. Invoicing/Payment
All invoices shall be submitted via email apcityofpompanobeach@copbfl.com or by mail to the City of Pompano Beach, Accounts Payable, P.O. Drawer 1300, Pompano Beach, Florida, 33061. In accordance with Florida Statutes, Chapter 218, Local Government Prompt Payment Act, payment shall be made within thirty (30) days after receipt of a proper invoice and acceptance of the goods or services provided.

10.29. Taxes
The City of Pompano Beach, Florida, does not pay Federal Excise or State taxes on purchases of tangible personal property. The sales tax exemption number is available upon request. This exemption does not apply to purchases of tangible property made by contractors who use tangible personal property in the performance of contracts for the improvement of real property owned by the City of Pompano Beach.

10.30. Force Majeure
Neither party shall be obligated to perform any duty, requirement, or obligation under this RFP if the City has determined that such performance is prevented by fire, hurricane, earthquake, explosion, war, sabotage, accident, flood, acts of God, strikes, or other labor disputes, riot or civil commotions, epidemics, pandemics, government regulations, and the issuance or extension of existing government orders of the United States, the State of Florida, or local county and municipal governing bodies, or because of any other matter or condition beyond the control of either party and which cannot be overcome by reasonable diligence and without unusual expense ("Force Majeure"). In no event shall lack of funds on the part of either party be deemed Force Majeure.

10.31. Public Records
The City is a public agency subject to Section 119, Florida Statutes. The Contractor shall comply with Florida's Public Records Law, as amended. Specifically, the Contractor shall:

a. Keep and maintain public records required by the City in order to perform the service;
b. 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 Section 119, Florida Statutes, or as otherwise

provided by law;

c. 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 agreement/contract term and following completion of the agreement/contract if the Contractor does not transfer the records to the City; and
d. Upon completion of the agreement/contract, transfer, at no cost to the City, all public records in possession of the Contractor, or keep and maintain public records required by the City to perform the service. If the Contractor transfers all public records to the City upon completion of the agreement/contract, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the agreement/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 compatible with the City's information technology systems.

Failure of the Contractor to provide the above-described public records to the City within a reasonable time may subject the Contractor to penalties under Section 119.10, Florida Statutes, as amended.

10.32. Public Records Custodian:
If the awarded proposer has questions regarding the application of Chapter 119, Florida Statutes, to the awarded proposer's duty to provide public records relating to the agreement/contract, contact the custodian of public records at:

CITY CLERK
100 W. Atlantic Blvd., Suite 253,
Pompano Beach, Florida 33060
(954) 786-4611
RecordsCustodian@copbfl.com

11. ADDENDA

The issuance of a written addendum or posting of an answer in response to a question submitted using the Questions feature in the eBid System is the only official method by which interpretation, clarification, or additional information can be given. If any addenda are issued to this RFP solicitation, the addenda will be issued via the eBid System. The Proposer must obtain all Addendum/Addenda posted for this RFP in the eBid System before submitting a response to this RFP.

12. ATTACHMENTS AND EXHIBITS

12.1. Attachments

- RFP26-026 – External Auditing and Compliance Services
- Attachment A – Organizational Chart
- Attachment B – Single Audit
- Attachment C – Proposal Submission Form and Required Responses
- Attachment D – Insurance Requirements
- Attachment E – Performance Evaluation Survey
- Attachment F – Report of Surtax-Funded Municipal Transportation Projects
- Local Business Forms - Exhibits A, B, C, and D.
- Sample Services Agreement

12.2. Response Attachments

- Proposal - The Electronic version of the proposal must be uploaded to the Response Attachments tab.
- Attachment C – Proposal Submission Form and Required Responses
- Local Business Program Forms - Local Business Program Forms from the attachments tab are to be completed and uploaded to this tab.
- Financial Statement - To permit the City to comply with Section 119.071 of Florida Statutes, exempting financial statements from public records, please do not include confidential financial statements in your proposal. Attach financial statements here, and label them "CONFIDENTIAL."

Public Questions & Answers

Event Information

Number:	RFP26-026
Title:	External Auditing and Compliance Services
Type:	Request for Proposals
Issue Date:	4/1/2026
Question Deadline:	4/23/2026 05:00 PM (ET)
Response Deadline:	5/4/2026 02:00 PM (ET)
Notes:	The City of Pompano Beach (the "City") is interested in receiving proposals in response to the attached RFP for External Auditing and Compliance Services. Proposers must be registered on the City's eBid System to view the solicitation documents and respond to this solicitation. The complete solicitation document can be downloaded free of charge from the eBid System at https://pompanobeachfl.ionwave.net/. Proposals must bear the electronic signature of an authorized officer of the Proposer who is legally authorized to enter into a contractual relationship in the Proposer's name. THE CITY will consider the submittal of a proposal as constituting an offer by the Proposer to perform the required services at the prices stated herein. The City is not responsible for the accuracy or completeness of any documentation the Proposer receives from any source other than the eBid System. The Proposer is solely responsible for downloading all required documents. Responses will be electronically unsealed in a public forum and read aloud.

Published Questions

Question: Does the City's finance department handle the record-keeping for the Community Redevelopment Agency, or is this responsibility outsourced?

Answer: The City handles CRA finances

Asked: 4/19/2026 07:24 PM (ET)

Question: Are the 2025 Annual Comprehensive Financial Report (ACFR) and the 2025 Community Redevelopment Agency (CRA) Financial Statements publicly available?

Answer: Yes for 2025 City ACFR; No -2025 CRA report is not yet completed.

Asked: 4/19/2026 07:22 PM (ET)

Question: When will the Trial Balance be made available to the auditor each year to commence the audit?

Answer: One week prior to fieldwork

Asked: 4/19/2026 07:22 PM (ET)

Question: Were any out-of-scope services provided by the auditor in either 2024 or 2025? If so, please specify the services provided and the related fees.

Answer: No

Asked: 4/19/2026 07:21 PM (ET)

Question: What were the audit fees paid to the auditor for the CRA's audit for fiscal years 2024 and 2025?

Answer: Not separately bill from the City

Asked: 4/19/2026 07:21 PM (ET)

Question: What were the audit fees paid to the auditor for the City's audit for fiscal years 2024 and 2025?

Answer: FY 2025 - $144,058 FY 2024 - $139,632

Asked: 4/19/2026 07:21 PM (ET)

Question: 3) What were the audit fees for the last fiscal year?

Answer: FY 2025 - $144,058

Asked: 4/13/2026 02:36 PM (ET)

Question: 2) Are the prior auditors allowed to bid?

Answer: Yes

Asked: 4/13/2026 02:35 PM (ET)

Question: 1) Can we get a copy of the most recent surtax audit report?

Answer: Yes, please see Attachment F

Asked: 4/13/2026 02:35 PM (ET)

Question: Please provide a copy of all proposed and passed audit adjustments for the year ended September 30, 2025.

Answer: Not Applicable

Asked: 4/10/2026 07:35 PM (ET)

Question: Did the City issue its Compliance Report for FY2025 yet? If not, when is issuance expected?

Answer: Yes, issued March 25, 2026.

Asked: 4/10/2026 07:35 PM (ET)

Question: Did the City issue its ACFR for FY2025 yet? If not, when is issuance expected?

Answer: Yes, issued March 25, 2026.

Asked: 4/10/2026 07:34 PM (ET)

Question: Did the City receive any management letter comments and/or recommendations during the audit of FY2025? If so, please provide copies of these letters/ recommendations, if available.

Answer: No

Asked: 4/10/2026 07:27 PM (ET)

Question: Are there any areas for improvement in the level of service expected by the City?

Answer: No

Asked: 4/10/2026 07:13 PM (ET)

Question: Were there any out-of-scope billings (i.e. GASB implementations, overages, consulting work) during the past two years? If so, what did they relate to and how much were these additional fees?

Answer: No

Asked: 4/10/2026 07:04 PM (ET)

Question: Please share the audit fees for the prior two years.

Answer: FY 2025 - $144,058
FY 2024 - $139,632

Asked: 4/10/2026 07:04 PM (ET)

Question: Do you anticipate any changes in accounting software in the next few years?

Answer: No

Asked: 4/10/2026 07:04 PM (ET)

Question: Is there a preference for on-site, remote or hybrid work for audit services?

Answer: Hybrid

Asked: 4/10/2026 07:03 PM (ET)

Question: Do you expect to establish any new governmental, proprietary, internal service or fiduciary funds in the next few years?

Answer: No

Asked: 4/10/2026 07:03 PM (ET)

Question: Has the City used a software to track leases and subscriptions in the past or has this been tracked in excel?

Answer: Yes, Software - DebtBook.

Asked: 4/10/2026 07:02 PM (ET)

Question: Does the City expect to issue any new debt soon?

Answer: Yes

Asked: 4/10/2026 07:02 PM (ET)

Question: Are there any known or anticipated significant changes for the City or Component Units in the operations / level of activity for the years covered by the RFP?

Answer: No

Asked: 4/10/2026 07:02 PM (ET)

Online Questions & Answers

Event Information

Number:	RFP26-026
Title:	External Auditing and Compliance Services
Type:	Request for Proposals
Issue Date:	4/1/2026
Question Deadline:	4/23/2026 05:00 PM (ET)
Response Deadline:	5/4/2026 02:00 PM (ET)
Notes:	The City of Pompano Beach (the “City”) is interested in receiving proposals in response to the attached RFP for External Auditing and Compliance Services. Proposers must be registered on the City’s eBid System to view the solicitation documents and respond to this solicitation. The complete solicitation document can be downloaded free of charge from the eBid System at https://pompanobeachfl.ionwave.net/. Proposals must bear the electronic signature of an authorized officer of the Proposer who is legally authorized to enter into a contractual relationship in the Proposer's name. THE CITY will consider the submittal of a proposal as constituting an offer by the Proposer to perform the required services at the prices stated herein. The City is not responsible for the accuracy or completeness of any documentation the Proposer receives from any source other than the eBid System. The Proposer is solely responsible for downloading all required documents. Responses will be electronically unsealed in a public forum and read aloud.

No questions published

Exhibit “B” – Cover Page

1. Contractor’s Response
2. Local Business Forms
3. Contractor’s Proposal
4. Sunbiz Documentation

RFP26-026

CBIZ CPAs P.C.

Supplier Response

Event Information

Number:	RFP26-026
Title:	External Auditing and Compliance Services
Type:	Request for Proposals
Issue Date:	4/1/2026
Deadline:	5/4/2026 02:00 PM (ET)
Notes:	The City of Pompano Beach (the "City") is interested in receiving proposals in response to the attached RFP for External Auditing and Compliance Services. Proposers must be registered on the City's eBid System to view the solicitation documents and respond to this solicitation. The complete solicitation document can be downloaded free of charge from the eBid System at https://pompanobeachfl.ionwave.net/. Proposals must bear the electronic signature of an authorized officer of the Proposer who is legally authorized to enter into a contractual relationship in the Proposer's name. THE CITY will consider the submittal of a proposal as constituting an offer by the Proposer to perform the required services at the prices stated herein. The City is not responsible for the accuracy or completeness of any documentation the Proposer receives from any source other than the eBid System. The Proposer is solely responsible for downloading all required documents. Responses will be electronically unsealed in a public forum and read aloud.

Contact Information

Contact: Eric Seifer
Address: Purchasing
1010 NE 3rd Avenue
Pompano Beach, FL 33060
Email: eric.seifer@copbfl.com

CBIZ CPAs P.C. Information

Contact: Moises Ariza
Address: One SE 3rd Ave, Suite 1100
Miami, FL 33131
Phone: (305) 995-9600
Email: moises.ariza@cbiz.com

By submitting this Response I affirm I have received, read and agree to the all terms and conditions as set forth herein. I hereby recognize and agree that upon execution by an authorized officer of the City of Pompano Beach, this Response, together with all documents prepared by or on behalf of the City of Pompano Beach for this solicitation, and the resulting Contract shall become a binding agreement between the parties for the products and services to be provided in accordance with the terms and conditions set forth herein. I further affirm that all information and documentation contained within this response to be true and correct, and that I have the legal authority to submit this response on behalf of the named Supplier (Offeror).

Moises Ariza	Moises.Ariza@cbiz.com
Signature	*Email*

Submitted at 5/1/2026 07:55:15 AM (ET)

Requested Attachments

Proposal
Final CBIZ proposal for the City of Pompano Beach.pdf

Electronic version of proposal must be uploaded to the Response Attachments tab. The file size for uploads is limited to 250 MB. If the file size exceeds 250 MB the response must be split and uploaded as two (2) separate files.

Financial Statements
CBIZ CPAs PC Financial Statements - 2025.pdf

To permit the City to comply with Section 119.071 of Florida Statutes, exempting financial statements from public records, please do not include confidential financial statements in your proposal. Attach financial statements here, and label them "CONFIDENTIAL."

Attachment C – Proposal Submission Form and Required Responses
Attachment C - Proposal Submission and Required Responses.pdf

Local Business Program Forms
Local Vendor Memo.pdf

Local Business Program Forms from the attachments tab are to be completed and uploaded to this tab.

Bid Attributes

1	**Terms & Conditions** Contractor acknowledges that it has read, understands, and agrees to be bound by all terms, conditions, and specifications contained in this solicitation and any resulting contract. Failure to comply may result in rejection of the response or termination of any resulting agreement. ☑ Agree
2	**Acknowledgement of Addenda** Contractor acknowledges receipt of all addenda issued for this solicitation and certifies that all addenda have been reviewed and incorporated into its response. Failure to acknowledge all addenda may result in rejection of the response as non-responsive. ☑ Agreed

3	**Vendor Certification Regarding Scrutinized Companies Lists (Any Dollar Amount)** Section 215.4725, Florida Statutes, prohibits agencies from contracting (at any dollar amount) with companies on the Scrutinized Companies that Boycott Israel List, or with companies that are engaged in a boycott of Israel. As the person authorized to electronically sign on behalf of Respondent, I hereby certify by selecting the box below that the company responding to this solicitation is not listed on the Scrutinized Companies that Boycott Israel List. I also certify that the company responding to this solicitation is not participating in a boycott of Israel, and is not engaged in business operations in Syria or Cuba. I understand that pursuant to sections 287.135 and 215.4725, Florida Statutes, the submission of a false certification may subject company to civil penalties, attorney's fees, and/or costs. Select yes for Agree, No for disagree on the drop down menu. Yes
4	**Drug-Free Workplace** Contractor certifies that it has implemented and maintains a drug-free workplace program in accordance with Section 287.087, Florida Statutes. Yes
5	**Conflict of Interest** Contractor certifies that it has disclosed any potential conflict of interest, including whether any City of Pompano Beach employee is an owner, officer, or employee of the Contractor's firm. If such a relationship exists, Contractor shall comply with applicable disclosure requirements pursuant to Chapter 112, Florida Statutes. Failure to disclose may result in disqualification or termination of any resulting contract. No
6	**If yes, provide details.** N/A - CBIZ noted no conflict of interests with the City.
7	**Local Business Program Participation & Documentation** **Contractor shall submit all required Local Business Program forms (Exhibits A through D, as applicable) with its response. Forms must be fully completed, including documentation demonstrating compliance with Tier 1 or Tier 2 eligibility requirements, or clearly marked "Not Applicable," as appropriate. Failure to submit the required forms will result in the proposal being deemed non-responsive.** **Contractors seeking Tier 1 or Tier 2 Local Vendor preference, or those identifying Local Vendor subcontractors or subconsultants, must provide all required supporting documentation, including valid Business Tax Receipt(s), and demonstrate compliance with applicable program requirements, including minimum local participation percentages or employee residency thresholds, in accordance with Section 32.40, City of Pompano Beach Code of Ordinances. Failure to meet these requirements will result in denial of Local Vendor preference and loss of any associated evaluation points.** N/A
8	**Business in Good Standing (Florida Division of Corporations)** Is the proposer an active business entity in good standing with the Florida Division of Corporations (Sunbiz)? Yes

Date: May 4, 2026

Subject: Local Vendors – RFP #26-026 External Auditing and Compliance Services

From: CBIZ CPAs P.C.

CBIZ CPAs P.C. ("CBIZ") understands the City's commitment to Local Vendors. As part of the proposal process, CBIZ researched through the City's Portal the listing of vendors which have an active Business Tax Receipt (the report is dated 4/30/26). After reviewing the listing CBIZ compared the listing to the public search of registered CPA firms in the City of Pompano Beach via the Florida Department of Business & Professional Regulation. **Based on our review we did not identify any local CPA firm who had the experience auditing governmental entities such as the City and auditing under Government Auditing Standards.**

Additionally, CBIZ searched the public listing of firm registered with the Governmental Audit Quality Center (GAQC) of the American Institute of Certified Public Accountants (AICPA). The Governmental Audit Quality Center (GAQC) promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. GAQC is a membership center for CPA firms and state audit organizations that perform governmental audits. The American Institute of Certified Public Accountants is the national professional organization of Certified Public Accountants in the United States, with more than 428,000 members in 130 countries in business and industry, public practice, government, education, student affiliates and international associates. **As noted in these attachments, there is no firm associated with the GAQC located in Pompano Beach, FL.**

As such, to ensure the quality and level of services to be provided to the City of Pompano Beach, CBIZ will be the sole auditor as part of this proposal. As noted in our proposal, we have a complete government service team of 46 locally based individuals and supported by thousands of associates nationwide. We are properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy. In the past year alone, the Florida region has performed more than 50 audits of government entities. At a national level, we provide services to more than 600 government entities. We have extensive experience in compliance audits such as Surtax Audits, the Federal and Florida Single Audit Acts, including the OMB Uniform Guidance. Our experienced team has the capability to assess these risks, and design and perform audit procedures that will bring real value to your audit. Our combined experience with auditing local governments across the United States is second to none and includes a vast number of entities similar to yours.

Public File Search

This search includes enrolled and unenrolled firms. Peer review documents will show for firms that are in PCPS, EBPAQC, GAQC or firms that have voluntarily made their documents public.

Search Criteria

Firm Name[1]		**Firm Number**	
State	Florida	**City**	pompano

1 Enter partial or full name with punctuation

Search Reviews

- [ ] National Peer Review Committee (NPRC)
- [ ] All other administering entities

Centers

- [ ] Private Companies Practice Section (PCPS)
- [ ] Employee Benefit Plan Audit Quality Center (EBPAQC)
- [x] Governmental Audit Quality Center (GAQC)

Public File Listing

Click on the Firm Name to display publicly available information about the firm. Peer review documents will also be shown for firms that have had an accepted peer review and are in PCPS, EBPAQC, GAQC or firms that have voluntarily made their documents public.

Revise Search

Firm Name	Firm Number	City	State	Program	Centers
No records met your search criteria. Please broaden your search criteria and search again.					

BUSINESS TAX RECEIPT BY CLASSIFICATION

CLASSIFICATION DESCRIPTION STARTS WITH: A To Z

CLASSIFICATION # AND DESCRIPTION: 001-000 - ABSTRACT TITLE/SECURITY

LICENSE YEAR/#		CTRL #	NAME	ADDRESS	PHONE #
26	76015	4450503	INTEGRITY TITLE INC	1356 N FEDERAL HY	954-691-1950
26	46865	4426546	SOUTHEAST FLORIDA LAWYERS	4209 N FEDERAL HY	954-784-2961
26	111602	4479460	TEST 8/10/23 C2G PAYMENTS	100 W ATLANTIC BL CHMB	0-0-

TOTAL # OF LICENCES FOR ABSTRACT TITLE/SECURITY: 3

CLASSIFICATION # AND DESCRIPTION: 003-001 - ADVERTISING

LICENSE YEAR/#		CTRL #	NAME	ADDRESS	PHONE #
19	93115	4464836	GLOBAL CHART SERVICES, LLC	1563 N DIXIE HY	888-666-9081
23	50117	4418624	HI TECH PRINTING SYSTEMS INC	3411 NE 6 TE	0-0-
26	58640	4436002	CBS OUTDOOR LLC	2640 NW 17 LA	954-971-2995
25	111042	4479040	EVENTUS MEDIA GROUP LLC	1331 S DIXIE W HY 7B	954-547-1466
26	39574	4420739	JAMES ROSS INC	1180 SW 36 AV 101	954-974-6640
25	119110	4479460	TEST 8/10/23 C2G PAYMENTS	100 W ATLANTIC BL CHMB	0-0-

TOTAL # OF LICENCES FOR ADVERTISING: 6

CLASSIFICATION # AND DESCRIPTION: 003-002 - ADVERTISING-MEDIA

LICENSE YEAR/#		CTRL #	NAME	ADDRESS	PHONE #
26	21506	4406213	SEITZ INC	1350 SW 26 AV 111	0-970-3394

TOTAL # OF LICENCES FOR ADVERTISING-MEDIA: 1

CLASSIFICATION # AND DESCRIPTION: 004-000 - AGENT/AGENCY

LICENSE YEAR/#		CTRL #	NAME	ADDRESS	PHONE #
26	119848	4485504	METRO BY T MOBILE	623 E ATLANTIC BL	281-247-9654
26	119927	4485551	CREATIVE R US LLC	631 E ATLANTIC BL	954-687-5102
25	108159	4476699	BROWARD COUNTY TAGS & TITLES P	739 E ATLANTIC BL	754-222-9738
26	103988	4473536	BROWARD AUTO TAGS LLC	1470 N FEDERAL HY	954-775-6396
26	114273	4481392	CONSUMER CELLULAR INCORPORATED	2101 N FEDERAL HY 114	888-345-5509
26	113848	4481095	INSTALOAN	2307 N FEDERAL HY	954-784-0013
26	96360	4467460	T MOBILE SOUTH LLC	2390 N FEDERAL HY 102	302-636-8910
26	88795	4461343	MERRY MAILMAN, INC	3907 N FEDERAL HY	954-786-1146

THE OFFICIAL SITE OF THE FLORIDA DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Florida dbpr Department of Business & Professional Regulation

HOME CONTACT US MY ACCOUNT

ONLINE SERVICES

- Apply for a License
- Verify a Licensee
- View Food & Lodging Inspections
- File a Complaint
- Continuing Education Course Search
- View Application Status
- Find Exam Information
- Unlicensed Activity Search
- AB&T Delinquent Invoice & Activity List Search

LICENSEE SEARCH OPTIONS

7:58:14 AM 4/30/2026

Data Contained In Search Results Is Current As Of 04/30/2026 07:53 AM.

Search Results - 89 Records

Please see our glossary of terms for an explanation of the license status shown in these search results.

For additional information, including any complaints or discipline, click on the name.

License Type	Name	Name Type	License Number/ Rank	Status/Expires
FIRM	305 CAPITAL ADVISORS, LLC	Primary	AD70410 CPA Firms	Null and Void, 12/31/2023
	Main Address*: 931 NE 24 AVENUE POMPANO BEACH, FL 33062			
FIRM	A M FREEMAN III CPA P A	Primary	AD65711 CPA Firms	Null and Void, 12/31/2011
	Main Address*: 530 S E 4TH COURT POMPANO BEACH, FL 33060			
FIRM	A.M. JONES, CPA, PA	Primary	AD0011783 CPA Firms	Null and Void, 12/31/2019
Address*:	**License Location**	3421 N POWERLINE RD #5 POMPANO BEACH, FL 33069-1061		
	Main Address*:	3421 N POWERLINE RD #5 POMPANO BEACH, FL 33069-1061		
FIRM	AHEARN, JASCO & CO., PA	Primary	AD0006580 CPA Firms	Current 12/31/2027
Address*:	**License Location**	190 SE 19TH AVE POMPANO BEACH, FL 33060-7541		
	Main Address*:	190 SE 19TH AVE POMPANO BEACH, FL 33060-7541		
FIRM	ALAN R BERLINER, PA	Primary	AD66343 CPA Firms	Null and Void, 12/31/2021
	Main Address*: 1800 S OCEAN BLVD POMPANO BEACH, FL 33062			
	Mailing Address*: 1800 S OCEAN BLVD POMPANO BEACH, FL 33062			
FIRM	ALAN R. BERLINER, CPA,PA	Primary	AD0005390 CPA Firms	Null and Void, 12/31/2007

Address*:	License Location	87 NORTHEAST 44TH STREET FORT LAUDERDALE, FL 33334		
	Main Address*:	1800 S. OCEAN BLVD. POMPANO BEACH, FL 33062		
FIRM	ANDREW R MEDVIN CPA PA	Primary	AD0015965 CPA Firms	Current 12/31/2027
Address*:	License Location	4116 WEST PALMAIRE DRIVE 165B POMPANO BEACH, FL 33069		
	Main Address*:	4116 WEST PALMAIRE DRIVE 165B POMPANO BEACH, FL 33069		
FIRM	ANGELA DENISE DELGADO CPA PA	Primary	AD70012 CPA Firms	Current 12/31/2027
	Main Address*:	1800 N FEDERAL HIGHWAY POMPANO BEACH, FL 33062		
FIRM	ARTURO S. FLORES, CPA	Primary	AD0018782 CPA Firms	Null and Void, 12/31/2019
Address*:	License Location	2476 CORAL TRACE PL DELRAY BEACH, FL 33445		
	Main Address*:	2226 N CYPRESS BEND DR POMPANO BEACH, FL 33069		
	Mailing Address*:	2226 N CYPRESS BEND DR POMPANO BEACH, FL 33069		
FIRM	BARRY M. DANZINGER, CPA P.A.	Primary	AD0015799 CPA Firms	Current 12/31/2027
Address*:	License Location	1600 S. FEDERAL HIGHWAY POMPANO BEACH, FL 33062		
	Main Address*:	1600 SOUTH FEDERAL HWY STE-915 POMPANO BEACH, FL 33062		
	Mailing Address*:	13822 N.W. 16TH STREET PEMBROKE PINES, FL 33028		
FIRM	BERKMAN JORGENSEN MASTERS & STAFMAN PA	Primary	AD0015786 CPA Firms	Voluntary Relinquishment, 12/31/2027
	Main Address*:	2637 E ATLANTIC BLVD POMPANO BEACH, FL 33062		
	Mailing Address*:	2637 E ATLANTIC BLVD POMPANO BEACH, FL 33062		
FIRM	BOYD D STRAUSS CPA	Primary	AD0018320 CPA Firms	Null and Void, 12/31/2011
	Main Address*:	1371 S OCEAN BLVD APT 904 POMPANO BEACH, FL 33062		
FIRM	BRITT & EMERY, PA	Primary	AD0008990 CPA Firms	Null and Void 12/31/1993
Address*:	License Location	621 S FEDERAL HWY POMPANO BEACH, FL 33064		
	Main Address*:	621 S FEDERAL HWY POMPANO BEACH, FL 33064		
FIRM	CHRISTINE M. OHLIN C.P.A., PA	Primary	AD0017253 CPA Firms	Null and Void, 12/31/2013
Address*:	License Location	440 EAST SAMPLE ROAD STE 202 POMPANO BEACH, FL 33064		
	Main Address*:	440 EAST SAMPLE ROAD STE 202 POMPANO BEACH, FL 33064		
FIRM	CIRO BUTTACAVOLI, CPA, P.A.	Primary	AD71744 CPA Firms	Voluntary Relinquishment, 12/31/2025

Address*:	License Location: 10 MELVILLE PARK ROAD MELVILLE, NY 11747 Main Address*: 801 BRINY AVE, APT. 404 POMPANO BEACH, FL 33062			
FIRM	CONNIE BOOKHOLT	Primary	AD0017263 CPA Firms	Current 12/31/2027
Address*:	License Location: 428 WEST PALM AIRE DRIVE POMPANO BEACH, FL 33069 Main Address*: 5821 NE 14TH AVE FORT LAUDERDALE, FL 33334 Mailing Address*: 5821 NE 14TH AVE FORT LAUDERDALE, FL 33334			
FIRM	CPA SOUTH FLORIDA ,PA	Primary	AD0016721 CPA Firms	Current 12/31/2027
Address*:	License Location: 2670 NORTH FEDERAL HIGHWAY POMPANO BEACH, FL 33064 Main Address*: 1041 WEST COMMERCIAL BLVD 201 FORT LAUDERDALE, FL 33309 Mailing Address*: 1041 WEST COMMERCIAL BLVD 201 FORT LAUDERDALE, FL 33309			
FIRM	DI BARI ACCOUNTING & TAX SERVICES, LLC	Primary	AD71865 CPA Firms	Current 12/31/2027
	Main Address*: 3206 NE 16TH STREET POMPANO BEACH, FL 33062			
FIRM	DRU D. LASHBROOK, CPA, P.A.	Primary	AD72380 CPA Firms	Current 12/31/2027
	Main Address*: 2335 EAST ATLANTIC BLVD POMPANO BEACH, FL 33062			
FIRM	EAST COAST MANAGEMENT GROUP OF SOUTH FLORIDA, INC	Primary	AD63035 CPA Firms	Null and Void, 12/31/2005
Address*:	License Location: 2621 NE 4TH ST POMPANO BEACH, FL 33062 Main Address*: PO BOX 802 POMPANO BEACH, FL 33061			
FIRM	EDELSON & COMPANY PA	Primary	AD0015640 CPA Firms	Current 12/31/2027
Address*:	License Location: 1600 S FEDERAL HWY STE 700 POMPANO BEACH, FL 33062 Main Address*: 1600 S FEDERAL HWY POMPANO BEACH, FL 33062			
FIRM	EDGAR ARENZ	Primary	AD0016898 CPA Firms	Null and Void, 12/31/2003
Address*:	License Location: 3499 OAKS WAY #809 POMPANO BEACH, FL 33069 Main Address*: 3499 OAKS WAY #809 POMPANO BEACH, FL 33069			
FIRM	ELLIOT B MEDOFF, CPA, PA	Primary	AD0010988 CPA Firms	Current 12/31/2027
Address*:	License Location: 969 NW 31ST AVE POMPANO BEACH, FL 33069 Main Address*: 969 NW 31ST AVE POMPANO BEACH, FL 33069			

FIRM	EPSTEIN & SHAPIRO PA	Primary	AD0019666 CPA Firms	Closed, 12/31/2015

Main Address*: 2900 NE 14TH ST CAUSEWAY POMPANO BEACH, FL 33062

FIRM	FIGTREE CPA	DBA	AD70891 CPA Firms	Current 12/31/2027

Main Address*: 3241 NE 9TH TER POMPANO BEACH, FL 33064

FIRM	FIGTREE CPA LLC	Primary	AD70891 CPA Firms	Current 12/31/2027

Main Address*: 3241 NE 9TH TER POMPANO BEACH, FL 33064

FIRM	GARY S. RUDERMAN	Primary	AD0017502 CPA Firms	Null and Void, 12/31/2011

Main Address*: 2800 NE 9TH COURT POMPANO BEACH, FL 33062

FIRM	GENE J. GUIDO, P.A.	Primary	AD0020578 CPA Firms	Null and Void 12/31/2001

Address*:
License Location 2318 EAST ATLANTIC BLVD POMPANO BEACH, FL 33062
Main Address*: 2318 EAST ATLANTIC BLVD POMPANO BEACH, FL 33062

FIRM	GLEN C SANDAGER CPA PA	Primary	AD0017063 CPA Firms	Null and Void, 12/31/2003

Address*:
License Location 2201 W SAMPLE RD #9-1B POMPANO BEACH, FL 33073
Main Address*: 2201 W SAMPLE RD #9-1B POMPANO BEACH, FL 33073

FIRM	GLENN A. ROSENBERG, CPA, P.A.	Primary	AD0018919 CPA Firms	Null and Void, 12/31/2013

Address*:
License Location 2300 W SAMPLE RD STE POMPANO BEACH, FL 33073
Main Address*: 2801 N UNIVERSITY DR STE 301 CORAL SPRINGS, FL 33065

FIRM	GREENTREE FINANCIAL SERVICES CORP.	Primary	AD0019523 CPA Firms	Null and Void 12/31/2001

Address*:
License Location 2901 S PALM AIRE DRIVE APT 107 POMPANO BEACH, FL 33069
Main Address*: 2901 S PALM AIRE DRIVE APT 107 POMPANO BEACH, FL 33069

FIRM	HARBOR VILLAGE CAPITAL, LLC	Primary	AD72263 CPA Firms	Current 12/31/2027

Main Address*: 931 NE 24TH AVE POMPANO BEACH, FL 33062

FIRM	HAROLD S. ROSENBERG, CPA	Primary	AD0017150 CPA Firms	Null and Void 12/31/1999

Address*:
License Location 211 SW 6TH STREET POMPANO BEACH, FL 33060
Main Address*: 211 SW 6TH STREET POMPANO BEACH, FL 33060

FIRM	HERBERT KISLIN C.P.A.	Primary	AD0019920 CPA Firms	Null and Void, 12/31/2007

Address*: **License Location** 3095 N COURSE DRIVE APT. 411 POMPANO BEACH, FL 33069
Main Address*: 3095 N COURSE DRIVE APT. 411 POMPANO BEACH, FL 33069

FIRM	HINKLE, RHINE & ROOT, LLC	Primary	AD0020878 CPA Firms	Current 12/31/2027

Address*: **License Location** 2600 NE 14TH STREET CSWY POMPANO BEACH, FL 33062-8224
Main Address*: 2600 NE 14TH STREET CSWY POMPANO BEACH, FL 33062-8224

FIRM	HINKLE, RICHTER & RHINE, LLP	DBA	AD0020878 CPA Firms	Current 12/31/2027

Address*: **License Location** 2600 NE 14TH STREET CSWY POMPANO BEACH, FL 33062-8224
Main Address*: 2600 NE 14TH STREET CSWY POMPANO BEACH, FL 33062-8224

FIRM	HUERTA & ALDAY, CPA'S	Primary	AD63105 CPA Firms	Closed, 12/31/2005

Address*: **Main** 2401 E ATLANTIC BOULEVARD POMPANO BEACH, FL 33062

FIRM	JAGUSZTYN & JAGUSZTYN, P.A.	Primary	AD0013090 CPA Firms	Current 12/31/2027

Address*: **License Location** 3428 SANDS HARBOR TRCE POMPANO BEACH, FL 33069
Main Address*: 3428 SANDS HARBOR TRCE POMPANO BEACH, FL 33069
Mailing Address*: 3428 SANDS HARBOR TRCE POMPANO BEACH, FL 33069

FIRM	JAMES L MASSEY, CPA	Primary	AD0019029 CPA Firms	Current 12/31/2027

Main Address*: 540 N W 18TH STREET POMPANO BEACH, FL 33060

FIRM	JEFFREY A LASSEL, CPA	Primary	AD0018653 CPA Firms	Current 12/31/2027

Address*: **License Location** 1033 SW 4TH TERRACE POMPANO BEACH, FL 33060
Main Address*: 1033 SW 4TH TERRACE POMPANO BEACH, FL 33060

FIRM	JEFFREY S. STEINER C.P.A., P.A.	Primary	ADC015515 CPA Firms	Delinquent 12/31/2025

Address*: **License Location** 2201 NW 30TH PL POMPANO BEACH, FL 33069
Main Address*: 2201 NW 30TH PL POMPANO BEACH, FL 33069

FIRM	JOANEL KELLMAN CPA PA	Primary	AD64980 CPA Firms	Null and Void, 12/31/2007

Main Address*: 3213 NE 16TH STREET POMPANO BEACH, FL 33062

FIRM	JOANNA PICCIANO CPA PA	Primary	AD63444 CPA Firms	Current 12/31/2027

Address*: **Main** 2880 NE 14TH STREET CSWY #812 POMPANO BEACH, FL 33062

FIRM	JOHN ANTONARAS CPA & COMPANY LLC	Primary	AD66404 CPA Firms	Revoked 12/31/2015

Main Address*: 1620 S OCEAN BLVD # 14 K POMPANO BEACH, FL 33062

FIRM	JOHN R STANDART CPA	Primary	AD69292 CPA Firms	Null and Void, 12/31/2021

Main Address*: 4020 W PALM AIRE DR POMPANO BEACH, FL 33069

FIRM	JOHN R. STANDART, CPA	Primary	AD0019326 CPA Firms	Null and Void, 12/31/2003

Address*:
License Location 2457 E COMMERCIAL BLVD FT. LAUDERDALE, FL 33308
Main Address*: 19326 1000 W MCNAB ROAD #320 POMPANO BEACH, FL 33060

FIRM	JOHN VAN VORST, CPA, PA	Primary	AD0019910 CPA Firms	Null and Void, 12/31/2017

Address*:
License Location 950 N FEDERAL HWY, STE 208 POMPANO BEACH, FL 33062
Main Address*: 950 N FEDERAL HWY, STE 219 POMPANO BEACH, FL 33062

FIRM	JOSE D LAVERDE CPA	Primary	AD0018660 CPA Firms	Current 12/31/2027

Address*:
License Location 2687 NE 15 STREET POMPANO BEACH, FL 33062
Main Address*: 2687 NE 15 STREET POMPANO BEACH, FL 33062
Mailing Address*: 2687 NE 15 STREET POMPANO BEACH, FL 33062

FIRM	JULIA WHITMIRE CPA PA	Primary	AD65891 CPA Firms	Current 12/31/2027

Main Address*: 4201 N FEDERAL HWY POMPANO BEACH, FL 33064

FIRM	KAPITAL ACCOUNTING SOLUTIONS, P.A.	Primary	AD67002 CPA Firms	Current 12/31/2027

Main Address*: 15 NORTH FEDERAL HIGHWAY POMPANO BEACH, FL 33062
Mailing Address*: 3213 NE 16TH ST POMPANO BEACH, FL 33062

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New Search

*** denotes**
Main Address - This address is the Primary Address on file.
Mailing Address - This is the address where the mail associated with a particular license will be sent (if different from the Main or License Location addresses).
License Location Address - This is the address where the place of business is physically located.

provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **Chapter 455** page to determine if you are affected by this change.

THE OFFICIAL SITE OF THE FLORIDA DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Florida dbpr Department of Business & Professional Regulation

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LICENSEE SEARCH OPTIONS

7:58:33 AM 4/30/2026

Data Contained In Search Results Is Current As Of 04/30/2026 07:53 AM.

Search Results - 89 Records

Please see our glossary of terms for an explanation of the license status shown in these search results.

For additional information, including any complaints or discipline, click on the name.

License Type	Name	Name Type	License Number/ Rank	Status/Expires
FIRM	L. BROWN AND COMPANY, P.A.	Primary	AD0018366 CPA Firms	Null and Void, 12/31/2017
Address*:	License Location	1149 HILLSBORO MILE #504N HILLSBORO BEACH, FL 33062		
	Main Address*:	4281 W. MCNAB ROAD POMPANO BEACH, FL 33069		
FIRM	LEE E MARCUS CPA	Primary	AD64573 CPA Firms	Null and Void, 12/31/2015
Address*:	Main	290 SW 12TH AVE STE 4 POMPANO BEACH, FL 33069-3214		
FIRM	MARGOLIES, FINK AND WICHROWSKI	Primary	AD0015957 CPA Firms	Null and Void, 12/31/2017
Address*:	Main	2201 W SAMPLE RD BLDG 9 STE 1B POMPANO BEACH, FL 33073		
FIRM	MARTIN C KIDWELL CPA PA	Primary	AD64854 CPA Firms	Current 12/31/2027
	Main Address*:	351 SOUTH CYPRESS ROAD POMPANO BEACH, FL 33060		
FIRM	MARZIGLIANO CPA SERVICES LLC	Primary	AD69940 CPA Firms	Current 12/31/2027
	Main Address*:	2529 NE 15TH ST POMPANO BEACH, FL 33062		
FIRM	MICHAEL J. MILLWARD, P.A.	Primary	AD0011790 CPA Firms	Null and Void 12/31/1999
Address*:	License Location	440 E. SAMPLE RD, STE 207 POMPANO BEACH, FL 33064-4488		
	Main Address*:	301 YAMATO RD STE 4110 BOCA RATON, FL 33431		

FIRM	MOORE & COMPANY, CPA	Primary	AD0009986 CPA Firms	Current 12/31/2027

Address*: **License Location** 2318 EAST ATLANTIC BLVD POMPANO BEACH, FL 33062
Main Address*: 2318 EAST ATLANTIC BLVD POMPANO BEACH, FL 33062

FIRM	NATIONAL INSURANCE SERVICES	DBA	AD0017263 CPA Firms	Current 12/31/2027

Address*: **License Location** 428 WEST PALM AIRE DRIVE POMPANO BEACH, FL 33069
Main Address*: 5821 NE 14TH AVE FORT LAUDERDALE, FL 33334
Mailing Address*: 5821 NE 14TH AVE FORT LAUDERDALE, FL 33334

FIRM	PAMELA R BRASWELL CPA PA	Primary	AD70514 CPA Firms	Null and Void, 12/31/2019

Main Address*: 2690 NE 11TH ST. POMPANO BEACH, FL 33062

FIRM	PARNAS ENTERPRISES, INC.	Primary	AD70767 CPA Firms	Current 12/31/2027

Main Address*: 530 SE 18TH AVENUE POMPANO BEACH, FL 33060

FIRM	PARNAS FINANCIAL SERVICES, INC	DBA	AD70767 CPA Firms	Current 12/31/2027

Main Address*: 530 SE 18TH AVENUE POMPANO BEACH, FL 33060

FIRM	PAUL A MILLMAN, P.A.	Primary	AD0015602 CPA Firms	Current 12/31/2027

Address*: **License Location** 1881 UNIVERSITY DR. #100 CORAL SPRINGS, FL 33071
Main Address*: 410 SE 5TH AVE POMPANO BEACH, FL 33060
Mailing Address*: 410 SE 5TH AVE POMPANO BEACH, FL 33060

FIRM	RANDALL A LENZ JD CPA	Primary	AD66918 CPA Firms	Null and Void, 12/31/2019

Main Address*: 1390 S OCEAN BLVD POMPANO BEACH, FL 33062

FIRM	RANDALL A LENZ JD CPA P.A.	Primary	AD68119 CPA Firms	Null and Void, 12/31/2023

Main Address*: 49 N FEDERAL HWY POMPANO BEACH, FL 33062

FIRM	RL MOLINA	DBA	AD66709 CPA Firms	Current 12/31/2027

Address*: **License Location** 10257 NW 9TH STREET CIR #113-10 MIAMI, FL 33172
Main Address*: 4000 HOLLYWOOD BOULEVARD HOLLYWOOD, FL 33021
Mailing Address*: 3300 N PALM AIRE DRIVE POMPANO BEACH, FL 33069

FIRM	RLMOLINA LLC	Primary	AD66709 CPA Firms	Current 12/31/2027

Address*: **License Location** 10257 NW 9TH STREET CIR #113-10 MIAMI, FL 33172

	Main Address*: 4000 HOLLYWOOD BOULEVARD HOLLYWOOD, FL 33021 **Mailing Address*:** 3300 N PALM AIRE DRIVE POMPANO BEACH, FL 33069			
FIRM	ROBERT L WEINER CPA	Primary	AD69106 CPA Firms	Current 12/31/2027
	Main Address*: 2335 EAST ATLANTIC BOULEVARD POMPANO BEACH, FL 33062			
FIRM	ROBERTSON & COMPANY, PA	Primary	AD0010482 CPA Firms	Null and Void 12/31/1997
	License Location Address*: 1100 PARK CENTRAL BLVD S #1500 POMPANO BEACH, FL 33064-2255 **Main Address*:** 1100 PARK CENTRAL BLVD S #1500 POMPANO BEACH, FL 33064-2255			
FIRM	RUDERMAN AND COMPANY, P.A.	Primary	AD66803 CPA Firms	Current 12/31/2027
	Main Address*: 2605 EAST ATLANTIC BOULEVARD POMPANO BEACH, FL 33062 **Mailing Address*:** 2637 EAST ATLANTIC BOULEVARD POMPANO BEACH, FL 33062			
FIRM	SAFE HARBOR ACCOUNTING	DBA	AD0016721 CPA Firms	Current 12/31/2027
	License Location Address*: 2670 NORTH FEDERAL HIGHWAY POMPANO BEACH, FL 33064 **Main Address*:** 1041 WEST COMMERCIAL BLVD 201 FORT LAUDERDALE, FL 33309 **Mailing Address*:** 1041 WEST COMMERCIAL BLVD 201 FORT LAUDERDALE, FL 33309			
FIRM	SAHLIN CPA LLC	Primary	AD70705 CPA Firms	Null and Void, 12/31/2023
	Main Address*: 2264 SE 10 CT POMPANO BEACH, FL 33062			
FIRM	SHELDON BUCKMAN, CPA	Primary	AD0017865 CPA Firms	Null and Void, 12/31/2003
	License Location Address*: 3042 NW 25 AVE POMPANO BEACH, FL 33069 **Main Address*:** 3042 NW 25 AVE POMPANO BEACH, FL 33069			
FIRM	SKIBA & COMPANY CPA'S LLC	Primary	AD71202 CPA Firms	Current 12/31/2027
	Main Address*: 2323 NE 26TH AVENUE POMPANO BEACH, FL 33062			
FIRM	SKIBA & KRON, CPA'S	DBA	AD71202 CPA Firms	Current 12/31/2027
	Main Address*: 2323 NE 26TH AVENUE POMPANO BEACH, FL 33062			
FIRM	SOUTHEAST ACCOUNTING AND TAX SERVICES, INC.	Primary	AD0019672 CPA Firms	Current 12/31/2027
	License Location Address*: 713 E ATLANTIC BLVD POMPANO BEACH, FL 33060 **Main Address*:** 21028 MADRIA CIRCLE BOCA RATON, FL 33433 **Mailing Address*:** 21028 MADRIA CIRCLE BOCA RATON, FL 33433			

FIRM	SOUTHERN ACCOUNTING & TAX SERVICES	DBA	AD68545 CPA Firms	Current 12/31/2027

Address*: **Main Address*:** 4000 HOLLYWOOD BLVD HOLLYWOOD, FL 33021
Mailing 1318 WEST TERRA MAR DR POMPANO BEACH, FL 33062

FIRM	SOUTHERN ACCOUNTING & TAX SERVICES LLC	Primary	AD68545 CPA Firms	Current 12/31/2027

Address*: **Main Address*:** 4000 HOLLYWOOD BLVD HOLLYWOOD, FL 33021
Mailing 1318 WEST TERRA MAR DR POMPANO BEACH, FL 33062

FIRM	STEINER & GELBER, P.A.	Primary	AD0018079 CPA Firms	Null and Void 12/31/2001

Address*: **License Location** 2201 NORTHWEST 30TH PLACE POMPANO BEACH, FL 33069
Main Address*: 2201 NORTHWEST 30TH PLACE POMPANO BEACH, FL 33069

FIRM	STEINER & WALD, CPAS, LLC	Primary	AD72084 CPA Firms	Current 12/31/2027

Main Address*: 2201 NW 30TH PL STE A POMPANO BEACH, FL 33069

FIRM	STEPHEN M. ZALKA, CPA, P.A.	Primary	AD0019491 CPA Firms	Current 12/31/2027

Address*: **License Location** 1600 S FEDERAL HWY STE # 941 POMPANO BEACH, FL 33062
Main Address*: 2436 N FEDERAL HWY LIGHTHOUSE POINT, FL 33064
Mailing Address*: PO BOX 8605 CORAL SPRINGS, FL 33075

FIRM	SWEENEY, MATZ & CO., LLC	Primary	AD63329 CPA Firms	Voluntary Relinquishment, 12/31/2011

Address*: **Main** 1600 SOUTH FEDERAL HGWY POMPANO BEACH, FL 33062

FIRM	SYKORA & CO PA	Primary	AD64130 CPA Firms	Null and Void, 12/31/2023

Address*: **Main** 1011 S RIVERSIDE DRIVE UNIT 1 POMPANO BEACH, FL 33062

FIRM	THERON E. WHITE, CPA	Primary	AD62818 CPA Firms	Null and Void, 12/31/2009

Main Address*: 2639 N. RIVERSIDE DRIVE POMPANO BEACH, FL 33062

FIRM	THOMAS T. STOREY, CPA	Primary	AD0019925 CPA Firms	Null and Void, 12/31/2011

Address*: **License Location** 240 NE 25TH AVENUE POMPANO BEACH, FL 33062
Main Address*: 240 NE 25TH AVENUE POMPANO BEACH, FL 33062

FIRM	WAYNE F. RISMILLER	Primary	AD0018205 CPA Firms	Null and Void, 12/31/2005

Address*: **License Location** 1613 SE 19TH AVE POMPANO BEACH, FL 33062
Main Address*: 1613 SE 19TH AVE POMPANO BEACH, FL 33062

FIRM	WEBB & ASSOCIATES CPA LLC	Primary	AD71941 CPA Firms	Current 12/31/2027
Address*:	Main	404 E ATLANTIC BLVD SUITE 200 POMPANO BEACH, FL 33060		
FIRM	WHEELER, MCCALLA & CO, PA	Primary	AD0056078 CPA Firms	Null and Void 12/31/1999
Address*:	License Location	307 NE 1ST ST POMPANO BEACH, FL 33060-6607		
	Main Address*:	307 NE 1ST ST POMPANO BEACH, FL 33060-6607		
FIRM	WILLIAM A. WEBB & ASSOCIATES, C.P.A.'S	Primary	AD0018733 CPA Firms	Voluntary Relinquishment, 12/31/2017
Address*:	License Location	404 EAST ATLANTIC BLVD. POMPANO BEACH, FL 33060		
	Main Address*:	2735 NE 10 STREET POMPANO BEACH, FL 33062		
FIRM	WILLIAM WEBB & ASSOCIATES LLC	Primary	AD66953 CPA Firms	Current 12/31/2027
	Main Address*:	404 EAST ATLANTIC BLVD. POMPANO BEACH, FL 33060		

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New Search

*** denotes**
Main Address - This address is the Primary Address on file.
Mailing Address - This is the address where the mail associated with a particular license will be sent (if different from the Main or License Location addresses).
License Location Address - This is the address where the place of business is physically located.

PROPOSAL SUBMISSION FORM AND REQUIRED RESPONSES

Procurement & Contracts Department

RFP26-026 - External Auditing and Compliance

THIS DOCUMENT MUST BE COMPLETED AND RETURNED TO THE CITY IN THE ORDER PRESENTED HEREIN.
(Proposer may insert additional lines to the response where applicable)

RFP26-026 - External Auditing and Compliance

SUBMITTED TO: Procurement & Contracts Department
City of Pompano Beach
1010 N.E. 3rd Avenue
Pompano Beach, Florida 33060

The undersigned certifies under oath the truth and correctness of all statements and of all answers to questions made hereinafter.

We (I), the undersigned, hereby agree to furnish the item(s)/service(s) described in the Request for Proposal. We (I) certify that we(I) have read the entire document, including the Scope of Work, Additional Requirements, Supplemental Attachments, Instructions to Proposers, Terms and Conditions, and any addenda issued. We agree to comply with all requirements of the Request for Proposals.

Company Name CBIZ CPAs P.C.
Address 201 East Las Olas Boulevard, 21 Floor
City, State, Zip Fort Lauderdale, FL 33301
Telephone No. 954.320.8000

Check One
- [x] Corporation
- [ ] Partnership
- [ ] Individual
- [ ] Other

Email address for the above signer (if any) Branden.Lopez@cbiz.com

Federal Tax ID Number 43-1947695

Typed/Printed Name and Title Branden Lopez, Shareholder

Authorized Signature B Lopez

If Proposer is a corporation, answer the following:

a) Date of Incorporation (MM/DD/YY): December 21, 2001

b) State of Incorporation: Missouri

c) President's name: Jeffrey Gluck

d) Vice President's name: Andrew Gragnani

e) Secretary's name: William D. Mann Jr.

f) Treasurer's name: Christopher Munsch

g) Name and address of Resident Agent: Corporation Service Company 1201 Hays Street Tallahassee, FL 32301

Table of Contents

MAY 4, 2026

City of Pompano Beach, Procurement & Contracts Department
100 W. Atlantic Blvd.
Pompano Beach, FL 33060

On behalf of CBIZ Advisors, LLC and CBIZ CPAs P.C. (collectively "CBIZ"), thank you for the opportunity to present our proposal for External Auditing and Compliance Services to The City of Pompano Beach (the "City"). As outlined in our proposal, we will provide an audit of the financial statements of the City of Pompano Beach and the Pompano Beach Community Redevelopment Agency (CRA), for the fiscal years ending September 30, 2026, through 2030. We commit to perform the work within the period defined in the request for proposal. This proposal will detail our methodology and how we will work with the City to develop a strong partnership. We affirm this letter was made without collusion with any other person or entity submitting a proposal pursuant to this RFP. Some of our key qualities that differentiate us are:

Small-Firm Care and Attention with Large-Firm Resources: Our local firm approach provides hands-on service and timely communication, resulting in the City receiving the best of both worlds. Our Florida offices are in Fort Lauderdale, Miami, Boca Raton, Tampa, and St. Petersburg. We currently have approximately 350 employees in our Florida offices supported by our offices nationwide. The audit will be performed and staffed from our Fort Lauderdale office: 201 East Las Olas Boulevard, 21st Floor, Fort Lauderdale, FL 33301

Significant Experience in the Public Sector: In the past year alone, the Florida region has performed more than 50 audits of government entities. At a national level, we provide services to more than 600 government entities. We have extensive experience in the Federal and Florida Single Audit Acts, including the OMB Uniform Guidance. We understand that the City is a complex, local government. The City is not a single "entity" or operation; it is made up of many different entities, departments, and operations. Each of these areas has their own form of audit risk. Our experienced team has the capability to assess these risks, and design and perform audit procedures that will bring real value to your audit. Make no mistake about it, our combined experience with auditing local governments across the United States is second to none and includes a vast number of entities similar to yours.

Experienced Audit Team: For this proposed engagement CBIZ has assembled an audit team, whose skills and experience match the requirements of the Village. The proposed client service and audit engagement Shareholder, Branden Lopez, CPA, has extensive experience in performing audits of Florida government entities. He will be supported by a quality control managing director, Moises Ariza, CPA; IT risk audit managing director, Joe Layne, CISA; audit senior manager, Elias Rodriguez, CPA; audit supervisor, Leticia Sierra, CPA; and other audit seniors and staff. All decisions that affect the planning, execution, and completion of the proposed audit will be made by Branden Lopez

Complementary Resources That Add Value Beyond the Audit: We are committed to providing our clients with educational insights and timely updates on matters relevant to their industry through complimentary webinars, newsletters, and other communications. Additionally, annually we offer a month-long government CPE seminar (CBIZ's Government Symposium) featuring both local and national speakers. This seminar is geared towards offering our clients training on key audit and accounting issues at no cost to the City.

Understanding your needs and unique circumstances is paramount in driving the ideas and solutions we bring. In addition to exceeding industry expectations for service, our sincere goal is to earn your respect and trust through our commitment to your success. We believe this proposal formalizes our dialogue to date and look forward to learning more about the City so our team can continuously add value through conscientious engagement. Thank you again for the opportunity to serve as your service provider. As you evaluate this proposal, please contact us to discuss any questions you may have.

Sincerely,

Branden Lopez, CPA
SHAREHOLDER, CBIZ CPAS P.C.
P: 954.320.8000 x39687 | BRANDEN.LOPEZ@CBIZ.COM
AUTHORIZED TO REPRESENT AND CONTRACTUALLY BIND THE FIRM

TAB 2: Price Proposal Form

2. PRICE PROPOSAL FORM

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES
COMBINING SCHEDULE - ALL SERVICES

MAXIMUM PRICE FOR EACH ANNUAL AUDIT ENGAGEMENT					
Audit Type	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**
City Financial Statements	$101,250	$104200	$1107,300	$110,500	$113,800
CRA Financial Statements	$13,000	$13,000	$13,000	$13,000	$13,000
Schedule of Expenditures of Federal Awards	$8,000	$8,000	$8,000	$8,000	$8,000
Per Program Fee (not included in the subtotals)	*				
Schedule of Expenditures of State Financial Assistance	$8,000	$8,000	$8,000	$8,000	$8,000
Per Program Fee (not included in the subtotals)	*				
Report of Surtax-Funded Municipal Transportation Projects	$14,000	$14,000	$14,000	$14,000	$14,000
Per Project Fee (not included in the subtotals)	*				
Subtotals	$144,250	$147,200	$150,300	$153,500	$156,800

*** CBIZ provides an all inclusive fee and does not charge per program/project, which provides added savings for the City.**

Grand Total: $752,050

Proposed fees shall be fixed and fully inclusive and shall be deemed to include all audit procedures and reporting requirements necessary to comply with current and future auditing standards, laws, regulations, and financial reporting requirements identified in Section 4.2 of this RFP, including new or revised GASB pronouncements impacting the City's Annual Comprehensive Financial Report (ACFR), as well as applicable federal and state regulations, without additional cost to the City unless otherwise agreed to in writing.

2.1. **Each audit service listed in the Combining Schedule (e.g., City Financial Statements, CRA Financial Statements, Schedule of Expenditures of Federal Awards, etc.) shall be supported by a separate detailed schedule of professional fees and expenses in the format provided below. A separate schedule shall be provided for each audit type for FY2026. The sum of all individual schedules must reconcile to the Combining Schedule above.**

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

(Provide one schedule per audit type listed above – e.g., City Financial Statements, CRA Financial Statements, SEFA, etc.)

Audit Type: City Financial Statements

	Hourly Rates			
	Standard	**Quoted**	**Est. Hours**	**Fee**
Partners	700	400	70	$28,000
Managers	450	300	130	$39,000
Supervisory staff	350	225	215	$48,375
Staff	260	175	205	$35,875
Other (specify):				
Courtesy Discount				($50,000)

Subtotal				
Total				$101,250

Audit Type: __CRA Financial Statements__

	Hourly Rates			
	Standard	**Quoted**	**Est. Hours**	**Fee**
Partners	700	400	10	$4,000
Managers	450	300	20	$6,000
Supervisory staff	350	225	50	$11,250
Staff	260	175	50	$8,750
Other (specify):				
Courtesy Discount				($17,000)
Subtotal				
Total				$13,000

Audit Type: __Schedule of Expenditures of Federal Awards__

	Hourly Rates			
	Standard	**Quoted**	**Est. Hours**	**Fee**
Partners	700	400	5	$2,000
Managers	450	300	10	$3,000
Supervisory staff	350	225	25	$5,625
Staff	260	175	25	$4,375
Other (specify):				
Courtesy Discount				($7,000)
Subtotal				
Total				$8,000

Audit Type: __Schedule of Expenditures of State Financial Assistance__

	Hourly Rates			
	Standard	**Quoted**	**Est. Hours**	**Fee**
Partners	700	400	5	$2,000
Managers	450	300	10	$3,000
Supervisory staff	350	225	25	$5,625
Staff	260	175	25	$4,375
Other (specify):				
Courtesy Discount				($7,000)
Subtotal				
Total				$8,000

Audit Type: __Report of Surtax-Funded Municipal Transportation Projects__

	Hourly Rates			
	Standard	**Quoted**	**Est. Hours**	**Fee**
Partners	700	400	5	$2,000
Managers	450	300	10	$3,000
Supervisory staff	350	225	30	$6,750
Staff	260	175	30	$5,250
Other (specify):				
Courtesy Discount				($3,000)
Subtotal				
Total				$14,000

For information purposes only:

Audit Type: __Additional Services - N/A__

	Hourly Rates			
	Standard	**Quoted**	**Est. Hours**	**Fee**
Partners				
Managers				
Supervisory staff				
Staff				
Other (specify):				
Subtotal				
Total				

TAB 3: Statement of Independence

CBIZ's policy is that all professional personnel be familiar with and adhere to the independence, integrity, and objectivity rules, regulations, interpretations, and rulings of the American Institute of Certified Public Accountants, the state Board of Accountancy and state CPA societies, *Government Auditing Standards* issued by the comptroller of the United States, relevant statutes, and applicable regulatory agencies. In addition, all professionals – from managing director to staff auditor – are required to sign affidavits annually attesting to their independence. CBIZ is independent of the City and all of its components as defined by Generally Accepted Auditing Standards and the U.S. General Accounting Office's "*Government Auditing Standards*."

CBIZ's quality control document contains detailed policies related to maintaining independence. These policies are the most stringent policies adopted by the AICPA and the various state boards of accountancy. Engagement team members are required to consider any possible situations where independence may be impaired during the acceptance or continuance process and if any arise during the performance of an engagement.

CBIZ affirms it has had no professional relationship involving the City for the past five (5) years.

TAB 4: Expertise & Experience

Why Choose CBIZ

CBIZ delivers insights that impact and transform financial complexity into strategic clarity. We are well equipped to serve the City for the following reasons:

Client-Driven

Understanding the governmental sector and helping clients identify their needs and meet their challenges and uncovering opportunities that propel them towards success is our mission. Our own success is based on our commitment to building meaningful, trusted relationships with our clients, creating positive service experiences, and delivering unexpected value wherever and whenever we can, while maintaining our professional independence and objectivity. Our attest professionals, most of whom have been focused on the government sector throughout their careers, have an in-depth understanding of the complex economic and political environment in which these entities operate. Their knowledge and experience allow us to provide the highest level of professional service to our government clients.

Commitment to Excellence

From the way we service clients to the training and development of our professionals, CBIZ is committed to excellence in every aspect of our operation. Our focus on client success compels us to look beyond the numbers to see the opportunities, challenges, and solutions in every engagement. Innovation, proactivity, teamwork, and open communication are the hallmarks of our approach.

Robotic Process Automation

We understand that government entities are always looking to stay at the forefront of innovation. Our goal as your trusted advisor is to provide you with the most cutting-edge resources available to streamline your work processes while delivering the best possible return on your investment. Our team of consulting and technology experts offer clients Robotic Process Automation "Bot" Services. These services have the capability to change the way our clients are conducting business by automating and in many cases eliminating manual process that employees would be otherwise spending hours to complete. Utilizing Digital Workers can replace many tedious functions and tasks that are time consuming and often prone to human error, including data entry, periodic reporting, and accounts payable invoicing. They can also be used to generate and distribute reports, process inbound leads, and retrieve data from the web.

Experienced Engagement Team

The team members proposed for the City have comprehensive industry knowledge and possess the critical regulatory, technical, and business process skills necessary to provide you with an effective and efficient audit. These professionals are well-versed in the complexities of governmental accounting, auditing, and financial reporting, including all GASB pronouncements, Federal and Florida Single Audit Acts, OMB Uniform Guidance, CRA and Pension operations, State Laws and Rules of the Auditor General, and ADA Compliance.

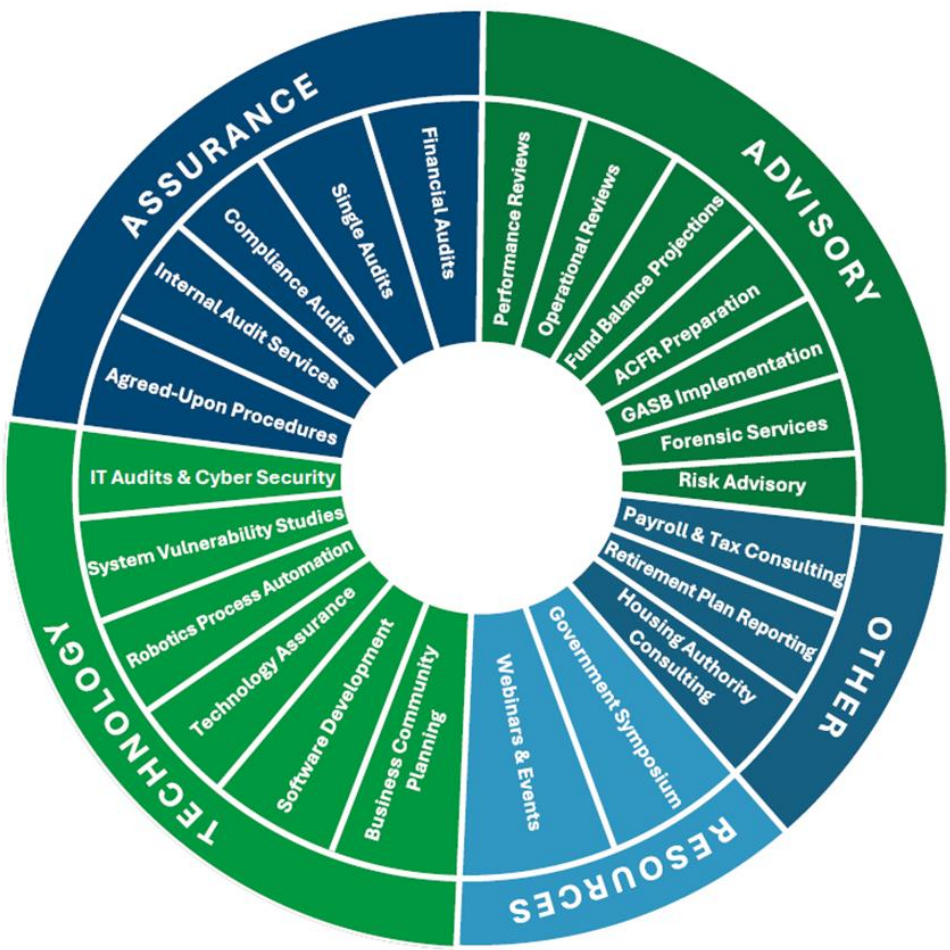
IT Risk and Assurance

Our IT Risk and Assurance Services team can assess your information risk management and operational effectiveness. We can then provide you with privacy, compliance, and technology consulting solutions. Experienced professionals hold CISA, CISSP, CISM, CRISC, or CPA accreditations along with many years of experience in bringing unique solutions to your business and IT needs. This unique combination allows us to start with your business challenges and then tailor IT solutions to match your needs.

Our IT Risk and Assurance Services team helps clients achieve optimum results in their ability to manage IT risk, mitigate those risks, and improve performance with cost-effective solutions. Our goal is to deliver practical solutions to the problem of "digital insecurity", which means helping to identify the most cost-effective ways to address specific concerns regarding IT-related compliance and control issues relevant to your environment and needs. In addition, the IT Risk and Assurance Services team can design and implement ERP solutions that will integrate your operations more efficiently.

Interconnected Services

Our group provides interconnected professional services to help government entities achieve their operational, strategic and compliance goals. Our service offerings grew from government entities seeking our advice beyond audit and compliance and our drive to do more for these organizations like the City. By providing a vast array of expertise and service lines to support our clients' operations, our capacity and passion to serve and strengthen every aspect of our clients' operations remains unparalleled.



Firm Experience – Government & Public Sector

CBIZ has successfully provided professional auditing, accounting, financial reporting, and management advisory/consulting services to a broad spectrum of government entities, including preparing government financial statements, and performing Federal and Florida Single Audits. Annually we perform more than 600 government entity audits and 200 Single Audit engagements.

70	600	200
Years Serving Government Entities	Annual Government Entity Audits	Annual Federal & State Single Audits

The assurance services we provide to government entities include single audits, pension audits, compliance audits, forensic audits, IT audits, internal audits, GASB implementation, financial statement audits, aiding in obtaining the Certificate of Achievement for the ACFR, and Annual Financial Report preparation and assistance, performance or operational reviews and a wide range of consulting services for local governments.

In addition, the managing director and quality control director on the proposed engagement team have been instrumental in assisting clients with the implementation of new pronouncements. Most recently, to note significant GASB pronouncements, the team assisted our clients with the implementation of GASB Statement No. 87, Leases and GASB Statement No. 96, Subscription-Based Information Technology Arrangements

Single Audits

We have conducted hundreds of federal, state, and local Single Audits and are knowledgeable of all requirements under OMB Uniform Guidance and the State of Florida Single Audit Act. To stay on top of changing audit requirements, our firm participates in various AICPA trainings and our team receives annual single audit training that involves all aspects of a single audit, including internal controls, compliance, financial reporting, the Data Collection Form, Yellow Book, and audit effectiveness. A significant portion of this training also includes discussion about single audit quality and current topics discussed in the AICPA Audit Guides and Audit Risk Alerts. We leverage our training and experiences across CBIZ to benefit our clients through improved audit methodology and work programs. Furthermore, we proactively ensure all of our affected clients understand the impact of any new regulations on their organization.

Since we perform a substantial number of single audits annually, our single audit working papers are routinely reviewed by federal and state agencies as well as peer reviewers. We have not had any findings regarding substandard work and in fact, have had many positive comments about the excellence quality of our audit files. With this experience, we are able to provide a robust amount of knowledge as it relates to the City and your engagement team has the necessary expertise to assist you with Federal and Florida single audits.

Active Participation on Boards and Committees

The managing directors, directors, and managers are actively involved in recognized standard-setting organizations at the national, state, and local level. These organizations include the Florida Government Finance Officers Association (FGFOA), Florida Association of Special Districts (FASD), and the Florida League of Cities (FLC).

AICPA Governmental Audit Quality Center Member

CBIZ is also a member of the AICPA Employee Benefit Plan Audit Quality Center (EBPAQC) and the AICPA's Governmental Audit Quality Center (GAQC). Our involvement in these organizations further demonstrates our commitment to the public sector and helps keep us on top of issues affecting government entities.

Secure Digital Collaboration

We use a paperless audit approach. Our audit teams utilize both proprietary and non-proprietary programs to streamline the audit process. To ensure information is stored and shared safely, we use a secure workflow data management tool for every client relationship. The user-friendly collaborative site serves as a virtual common workspace that is keyed to our data request lists and electronic audit system. Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our audit engagement team directly into our electronic work programs. This cloud-based tool minimizes the use of emails to transmit data, enhances the security of your information and eliminates duplicate requests for data. Our software tools and approach to our work reduce demands on client resources and saves our clients time and money.

Resources for our Government Clients

We are committed to providing professional development programs to the entire South Florida community involved in the government sector. Annually, we host a Government Symposium, an 8-hour accounting and auditing seminar that focuses on current developments in government affairs, including accounting, legal and operational topics. We encourage our clients and non-clients alike, to attend this technical (CPE) Symposium at no cost. Additionally, we provide more than 40 virtual courses that can be attended live or at a later date. All clients have access to this database at no cost.

GFOA Certificate of Achievement Program

We assist clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. This program is recognized as the highest award in government financial reporting. The Certificate of Achievement has been awarded on all of the financial statements for participating clients, including first time submissions. Several members of our team are special reviewers for the GFOA Certificate of Achievement Program, including Moises Ariza and Branden Lopez, who have been Certificate Program reviewers since 2014 and 2022, respectively. CBIZ serves more than 600 government clients at a national level and 45 government clients in Florida. One hundred (100) percent of our clients that apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting have received the certificate during our tenure as auditors.

TAB 5: Corporate Structure & Transactions

CBIZ Overview

CBIZ Advisors, LLC is a leading consulting, tax, and financial services advisor, that operates under an alternative practice structure as defined by the AICPA with CBIZ CPAs P.C. (CBIZ CPAs), an independent CPA firm, providing audit, review and other attest services. As the **7th largest accounting provider in the nation**, CBIZ helps middle-market businesses discover new ways to grow with applied industry knowledge, innovative technology, and data-driven insights that inspire greater possibilities. Bringing together accounting, tax, and advisory with benefits, insurance, and technology services delivered across CBIZ businesses, we shape our solutions to best serve real business needs, leveraging deep client understanding, comprehensive capabilities, and unmatched resources to maximize impact.

$2.8B
In Revenue
as of November 1, 2024*

Top National
Accounting Provider
per Accounting Today 2025 Top 100 Firms Report

160+ Offices
10K+ Team members
135K+ Clients

CBIZ Advisors, LLC is a consulting, tax, and financial service provider that works closely with CBIZ CPAs P.C., an independent CPA firm that provides audit, review, and other attest services.

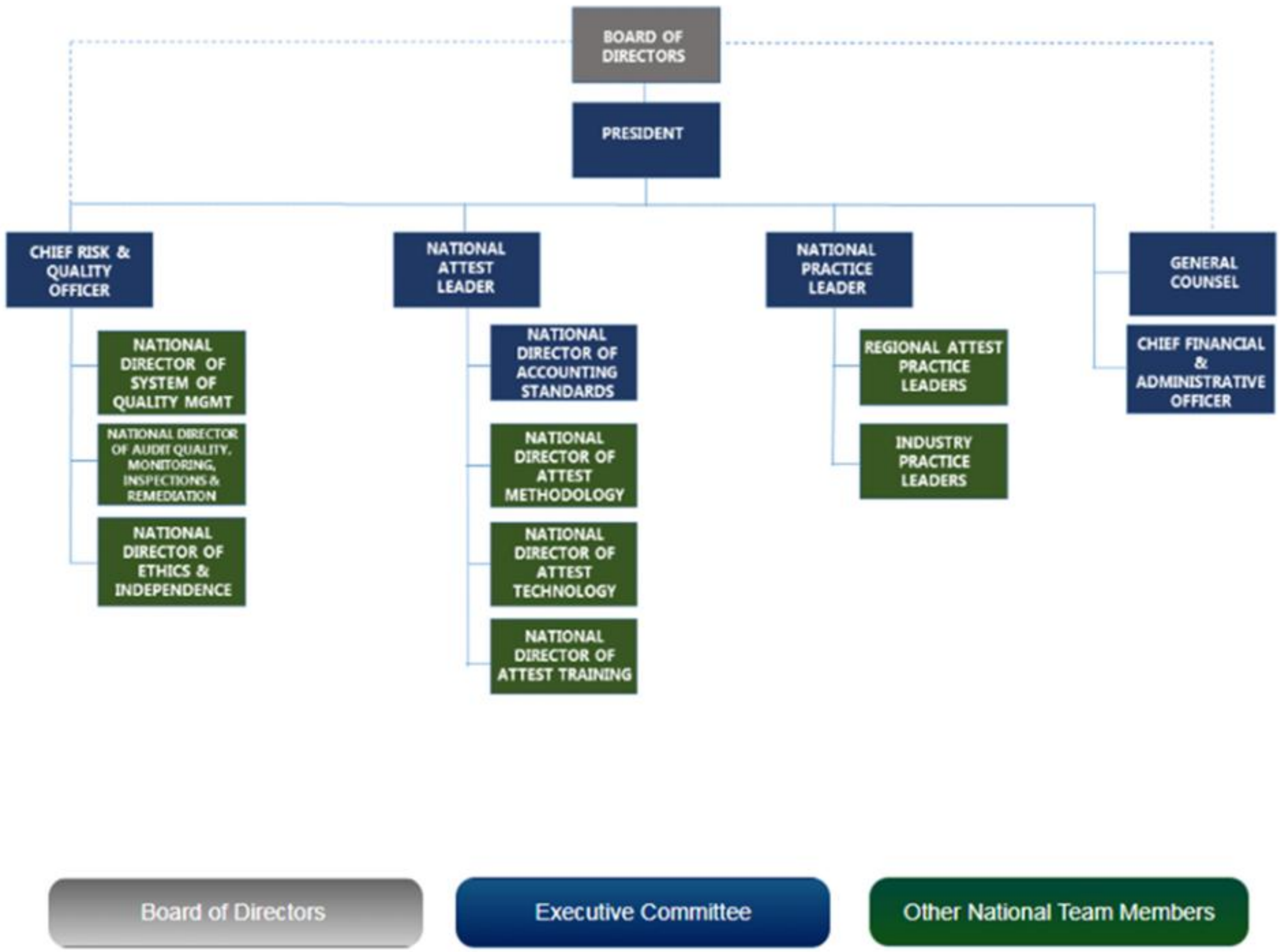
Over the last five (5) years, we have engaged in various mergers and acquisitions, expanding our footprint and service offerings. These acquisitions have allowed us to integrate new expertise and strengthen our market position across different regions and service lines. To enhance efficiency and client service, we have undergone internal restructuring. This has involved streamlining operations, optimizing business processes, and integrating acquired firms into the CBIZ network. The restructuring efforts have aimed at improving collaboration, reducing redundancies, and leveraging shared resources.

We have seen changes in leadership and key personnel. New appointments in executive and managerial positions have brought fresh perspectives and expertise to the firm. Additionally, we have focused on talent development and retention strategies, investing in training programs to equip staff with the latest industry knowledge and skills. These developments reflect our commitment to growth, innovation, and delivering high-quality services to clients.

Over the past few years, we have seen some changes in ownership and management, primarily through mergers and acquisitions, as well as leadership appointments to support its strategic growth. While specific details about future changes are not publicly disclosed, we are likely to continue our growth strategy, which may involve additional acquisitions and strategic hires.

On November 1, 2024, CBIZ completed the acquisition of Marcum LLP. The transaction made CBIZ the seventh largest full-service professional services advisor in the U.S. providing accounting, tax, advisory, benefits, insurance and technology services. This acquisition allowed the firm to attract and retain the best and brightest in our industries and offer an unmatched breadth of services and depth of industry expertise for our clients. We affirm that CBIZ CPAs P.C. is wholly owned by the audit shareholders with no private equity or external investment arrangements.

CBIZ CPAs' Organizational Structure



TAB 6: Number of Years in Business

CBIZ, Inc. has been in business for 30 years, and through our acquisitions, we have brought on firms with more than 70 years of experience serving the government and public sector.

TAB 7: License to Practice in Florida

We affirm that CBIZ is a licensed certified public accounting firm and is in good standing with all regulatory agencies. CBIZ is a member of the American Institute of Certified Public Accountants ("AICPA") and the Florida Institute of Certified Public Accountants ("FICPA"). All professional staff, upon successful completion of the CPA exam, become members of both the AICPA and their respective state society of CPAs. CBIZ is properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy. CBIZ and all key team members assigned to this engagement are licensed to practice in the State of Florida under Chapter 473 of Florida Statutes. We affirm that CBIZ has been in business, continuous operation and service, and incorporated in the State of Florida for a minimum of five (5) years. Each individual assigned to the engagement has maintained the required CPE in government accounting and has attended an Ethics course for CPAs in Florida. All applicable licenses are provided in Tab 29: Licensing.

TAB 8: Similar Engagements with Other Governmental Entities

Our extensive experience in this sector underscores our commitment to providing outstanding professional services that meet the unique needs of public agencies. CBIZ serves a significant number of government clients, a testament of the trust and value we bring to the public sector. In the past year alone, the Florida region of CBIZ has performed more than 50 audits of government entities. At a national level, we provide services to more than 600 government entities and 400 employee benefit plans. Given the extensive portfolio of our clients at the moment, the substantial effort required to compile detailed financial information for each engagement within the last five (5) years in a timely manner would not be feasible. Alternatively, we provide you with a general listing of our Florida governmental clients and similar Florida engagements in the following pages.

CBIZ's Current & Recent Government Clients

Miami-Dade County

- City of Florida City
- City of Florida City CRA
- City of Hialeah
- City of Homestead
- City of Homestead CRA
- City of Miami Firefighters & Police Officers Retirement Trust
- City of Opa Locka
- City of Sunny Isles Beach
- Miami-Dade County (WASD)
- Miami Police Relief and Pension Fund
- The Children's Trust of Miami-Dade County
- Town of Bay Harbor Islands
- Town of Bay Harbor Islands ERS
- Town of Surfside
- Town of Surfside Employees' Retirement Plan
- Village of Miami Shores
- Village of Palmetto Bay

Broward County

- Broward County (IT Dept.)
- City of Deerfield Beach
- City of Deerfield Beach CRA
- City of Fort Lauderdale Police and Firefighters Retirement System
- City of Hallandale Beach
- City of Hollywood
- City of Hollywood CRA
- City of Hollywood GERS
- City of Pompano Beach Police and Firefighters Retirement System
- City of Sunrise

Palm Beach County

- City of Boca Raton
- City of Boca Raton CRA
- City of Boca Raton ERP
- City of Boca Raton GERS
- City of Boca Raton Police and Firefighters Retirement System
- City of Boynton Beach
- City of Delray Beach
- City of Palm Beach Gardens
- City of West Palm Beach East Central Regional Wastewater Treatment Facilities Operations Board
- Healthy Start Coalition of Palm Beach County
- Loxahatchee River Environmental Control District
- Palm Beach County Housing Finance Authority
- South Central Regional WW Treatment and Disposal Board
- The Children's Services Council of Palm Beach County
- Town of Jupiter
- Town of Lake Park
- Town of Palm Beach
- Town of Palm Beach Retirement System
- Village of Palm Springs
- Village of Royal Palm Beach
- Village of Wellington
- Northern Palm Beach County Improvement District

Monroe County

- Florida Keys Aqueduct Authority

Hillsborough County

- City of Tampa Police & Firefighter’s Pension Plan

Lee County

- City of Fort Myers
- Village of Estero

Collier County

- City of Naples

8. **For the firm that will be assigned the responsibility for the audit. List the most significant audit engagements performed in the last 5 years that are similar to the engagement described in this RFP. Separately indicate the clients for any joint venture firms along with the same info. requested below.**

Municipal Client name	Description of services rendered	Your Project Manager	Total hours	Contract Value	Fiscal Year Start/ End Date	Contact Name Client	Phone Number & Email of Client
City of Hollywood	Financial Audit, CRA, Single Audit	Hermes Garzon	1890	$263,350	9/30/16 to Current	Stephanie Tinsley, Finance Director	954.921.3228 (stinsley@hollywoodfl.org)
City of Delray Beach	Financial Audit, CRA, Pension, Single Audit	Scott Montgomery	1300	$217,550	9/30/21 to current	Henry Dachowitz, CFO	561.243.6204 (dachowitzh@mydelraybeach.com)
City of Boca Raton	Financial Audit, Pension, Single Audit	Hermes Garzon	1300	$226,145	9/30/29 to current	James Zervis, CFO	561.393.7729 (Jzervis@bocaraton-fl.gov)
City of Sunrise	Financial Audit, Single Audit	Hermes Garzon	1050	$175,000	9/30/09 to Current	Susan Nabors, Finance & Admin Services Dir	954.746.3217 (snabors@sunrisefl.gov)
City of West Palm Beach	Financial Audit, CRA, Single Audit	Scott Montgomery	1050	$180,000	9/30/2023 to current	Bridget Souffrant, CFO	561.822.1310 (bsouffrant@wpb.org)

TAB 9: Relevant Engagement References

9. REFERENCES

Provide the names, addresses, telephone numbers, and e-mail addresses of at least three (3) governmental references for which the Proposer has provided auditing services. References should be current clients or the most recent clients served.

The Proposer shall provide the attached Performance Evaluation Survey (Attachment E) to each reference listed below. Completed surveys must be submitted directly by the references to the Purchasing Agent via e-mail at eric.seifer@copbfl.com or purchasing@copbfl.com. It is the responsibility of the Proposer to ensure that the required surveys are submitted. Failure to do so may result in a reduction of evaluation points.

Reference 1	
Organization Name:	City of Deerfield Beach
Address	150 NE 2nd Avenue
City State Zip	Deerfield Beach, FL 33441
Phone	954-250-4040
Email address:	orogokhovsky@deerfieldbeachfl.gov
Contact Name & Title	Oleg Gorokhovsky, Chief Financial Officer
Engagement Partner	Branden Lopez
Description of Services Provided (e.g., City Financial Statements, Pension Funds, etc.)	Financial Audit, Surtax Audit, CRA Audit & Single Audit
Contract term:	September 30, 2020 to Current
Organization's Population	87,400

Reference 2	
Organization Name:	City of Boca Raton
Address	201 West Palmetto Park Road
City State Zip	Boca Raton, FL 33432
Phone	561-393-7737
Email address:	Jzervis@bocaraton-fl.gov
Contact Name & Title	James L. Zervis, Deputy City Manager and CFO
Engagement Partner	Moises Ariza
Description of Services Provided (e.g., City Financial Statements, Pension Funds, etc.)	Financial Audit, Pension Audit, CRA Audit & Single Audit
Contract term:	September 30, 2024 through 2026
Organization's Population	100,560

Reference 3	
Organization Name:	City of Hallandale Beach
Address	400 South Federal Highway
City State Zip	Hallandale Beach, FL 33009
Phone	954-457-1371
Email address:	gneste@hallandalebeachfl.gov
Contact Name & Title	Geovanne Neste, Finance Director
Engagement Partner	Moises Ariza
Description of Services Provided (e.g., City Financial Statements, Pension Funds, etc.)	Financial Audit, CRA Audit, Single Audit & Surtax Audit
Contract term:	September 30, 2023 through current
Organization's Population	41,770

TAB 10: Quality Control & Peer Review

The quality of our professional practice is of the utmost importance to CBIZ, our clients, and to the users of our reports. As such, we maintain a quality control program that ensures our internal policies are met and professional standards are exceeded on all of our engagements. To ensure that CBIZ's performance is in conformity with our stated standards and those issued by the AICPA, our quality control system encompasses the following:

Professional Development: CBIZ provides a minimum of 40 hours (five days) of CPE in-house to all professional staff. These seminars include sessions in accounting, auditing, financial reporting, and internal controls. In addition to the in-house training, professional staff attend various outside seminars.

Internal Inspections: Annually CBIZ selects a random sample of accounting, auditing, advisory and tax engagements and performs a review to ensure compliance with firm policies and professional standards.

Centralized Financial Statement Review Process: The quality control department performs a review of our audit binders and financial statements prior to the release of the finished product. Their involvement includes participation in engagement planning to approve the audit approach, review of high risk and complex areas throughout fieldwork and a review of the financial statements and related information. Their involvement in the planning and fieldwork stages helps eliminate any last-minute surprises and assures the high level of quality we demand from our professionals is maintained.

Peer Review: CBIZ participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. CBIZ has consistently received clean opinions (rating of "Pass") on the quality of CBIZ's audit practice. This is the highest level of achievement and recognition in the peer review program. The review encompassed governmental engagements. Please refer to **Appendix B** for a copy of CBIZ's and our subcontractor's latest peer review reports which include government engagements. **Please note that CBIZ's peer review report is addressed to Mayer Hoffman McCann P.C. ("MHM"). Effective August 21, 2024, MHM changed its name to CBIZ CPAs P.C.**

TAB 11: Federal or State Desk Reviews / Field Reviews

There are no actions as a result of any federal or state desk reviews or field audits to CBIZ or its auditors of government entities during the past three (3) years. There has been no disciplinary action taken nor pending against CBIZ or any of the professional staff with the State Board of Accountancy, the Auditor General, or any other regulatory bodies.

TAB 12: Sample Reports

Independent Auditors' Report

To the Honorable Mayor, City Commission and City Manager
City of Pompano Beach, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pompano Beach, Florida (the "City"), as of and for the fiscal year ended September 30, 2026, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2026, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison schedule of the general fund, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the City of Pompano Beach Police and Firefighters' Retirement System and the City of Pompano Beach General Employees' Retirement System ("Pension Plans"), component units of the City, which represent XX%, XX% and XX%, respectively, of the assets, net position/fund balance and revenues/additions of the aggregate remaining fund information as of September 30, 2026. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Pension Plans, is based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control—related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages XX through XX, the schedules of changes in the net pension liability and related ratios, the schedules of employer contributions, and the schedule of changes in total OPEB liability and related ratios and budgetary comparison schedules on pages XX through XX be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund statements and schedules and the schedule of expenditures of federal awards and state financial assistance as required by Title 2 U.S. *Code of Federal Regulation* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and Chapter 10.550, Rules of the Auditor General are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual fund statements and schedules and the schedule of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March XX, 2027, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.

Fort Lauderdale, Florida
March XX, 2027

<u>Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed In Accordance with *Government Auditing Standards*</u>

To the Honorable Mayor, City Commission and City Manager
City of Pompan0 Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards"*), the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Pompano Beach, Florida (the "City"), as of and for the fiscal year ended September 30, 2026, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March XX, 2027. Our report includes a reference to other auditors who audited the financial statements of the City of Pompano Beach Police and Firefighters' Retirement System and the City of Pompano Beach General Employees' Retirement System, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fort Lauderdale, Florida
March XX, 2027

Independent Auditors' Report on Compliance for the Major Federal Program and State Project and Report on Internal Control over Compliance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General

To the Honorable Mayor, City Commission and City Manager
City of Pompano Beach, Florida

Report on Compliance for the Major Federal Program and Major State Project

Opinion on the Major Federal Program and Major State Project

We have audited the City of Pompano Beach, Florida's (the "City") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the requirements described in the *State of Florida Department of Financial Services' State Projects Compliance Supplement,* that could have a direct and material effect on the City's major federal program and major state project for the fiscal year ended September 30, 2026. The City's major federal program and major state project are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program and major state project for the fiscal year ended September 30, 2026.

Basis for Opinion on the Major Federal Program and Major State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards"*); and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and Chapter 10.550, Rules of the Auditor General (Chapter 10.550). Our responsibilities under those standards, the Uniform Guidance and Chapter 10.550 are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program and major state project. Our audit does not provide a legal determination of City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs and state projects.

Auditors' Responsibilities for Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.550 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of major federal program and major state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550 we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, but not for the purpose of expressing an opinion on the effectiveness of City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550. Accordingly, this report is not suitable for any other purpose.

Fort Lauderdale, Florida
March XX, 2027

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2026

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the "Schedule") presents the expenditure activity of all federal awards and state financial assistance of the City of Pompano Beach, Florida (the "City") for the fiscal year ended September 30, 2026. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations,* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and Chapter 10.550, Rules of the Auditor General. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position/fund balance or cash flows of the City.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the Florida Single Audit Act, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

The City has not elected to use the de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF POMPANO BEACH, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2026

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:	*Unmodified Opinion*			
Internal control over financial reporting:				
Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported
Non-compliance material to financial statements noted?	____	Yes	X	No

Federal Awards and State Financial Assistance

Internal control over the major federal program and state project:				
Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported
Type of auditors' report issued on compliance for the major federal program and state project:	*Unmodified Opinion*			
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.557, Rules of the Auditor General?	____	Yes	X	No

Identification of Major Federal Program and State Project:

Assistance Listing Number	Federal Programs or Cluster
XXXX	XXXXXX

CSFA No.	State Project
XXXX	XXXXXX

Dollar threshold used to distinguish between Type A and Type B federal programs:	$1,000,000			
Dollar threshold used to distinguish between Type A and Type B state projects:	$750,000			
Auditee qualified as low-risk auditee pursuant to the Uniform Guidance?	X	Yes	____	No

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AND STATE AWARDS FINDINGS AND QUESTIONED COSTS

None.

CITY OF POMPANO BEACH, FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2026

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

None.

II. PRIOR YEAR FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

Management Letter in Accordance with the Rules of the Auditor General of the State of Florida

To the Honorable Mayor, City Commission and City Manager
City of Pompano Beach, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Pompano Beach, Florida (the "City"), as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated March XX, 2027. We did not audit the financial statements of the City of Pompano Beach Police and Firefighters' Retirement System and City of Pompano Beach General Employees' Retirement System, which represent XX%, XX% and XX%, respectively, of the assets, net position/fund balance and revenues/additions of the aggregate remaining fund information.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Auditors' Report on Compliance for the Major Federal Program and State Project; Report on Internal Control over Compliance; Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General; Schedule of Findings and Questioned Costs; Summary Schedule of Prior Audit Findings; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedules, which are dated March XX, 2027, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information is disclosed in Note 1 to the financial statements. The City included the following blended component units: the Pompano Beach Community Redevelopment Agency, comprised of the Northwest and East Districts, the Pompano Beach Emergency Medical Services District, and the Herb Skolnick Cultural Arts Foundation.

Financial Condition and Management

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

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

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Program

Section 10.554(1)(i)6.a., Rules of the Auditor General, requires a statement as to whether a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did/did not operate within the City's geographical boundaries during the fiscal year under audit. The City did not operate a PACE program within its geographical boundaries during the fiscal year ended September 30, 2026.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information for Dependent Special Districts

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7 and 10.554(1)(i)9., Rules of the Auditor General, the City reported the required information in the Other Information Section found on page XXX.

Additional Matters

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

Purpose of this Letter

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

Fort Lauderdale, Florida
March XX, 2027

Independent Accountants' Report on Compliance Pursuant to Section 218.415, Florida Statutes

To the Honorable Mayor, City Commission and City Manager
City of Pompano Beach, Florida

We have examined the City of Pompano Beach, Florida (the "City") compliance with Section 218.415, Florida Statutes, Local Government Investment Policies, for the fiscal year ended September 30, 2026. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the City and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with Section 218.415, Florida Statutes, for the fiscal year ended September 30, 2026.

This report is intended to describe our testing of compliance with Section 218.415, Florida Statutes, and it is not suitable for any other purpose.

Fort Lauderdale, Florida
March XX, 2027

TAB 13: Contract/Agreement Terminations

We confirm that there have been no contracts or agreements terminated for convenience, cause, or default within the past five (5) years involving our organization. We are committed to maintaining strong and positive relationships with our clients and partners, as well as our adherence to contractual obligations.

TAB 14: Financial Emergency Disclosures

We audit the City of Opa-Locka, Florida, which remains in a declared state of financial emergency. The compliance reports are public record and can be found on the Florida auditor general's website as noted in the below link.

https://flauditor.gov/pages/mun_efile%20rpts/2024%20opa%20locka.pdf

TAB 15: Engagement Team

Engagement Team

The team members proposed for the Village have comprehensive industry knowledge and possess the critical regulatory, technical, and business process skills necessary to provide you with an effective and efficient audit. These professionals are well-versed in the complexities of governmental accounting, auditing, and financial reporting, including all GASB pronouncements, Federal and Florida Single Audit Acts, OMB Uniform Guidance, CRA and Pension operations, State Laws and Rules of the Auditor General, and ADA Compliance.

Branden Lopez and Elias Rodriguez are "key" team members. We anticipate key team members to remain consistent over the term of the engagement. **No personnel changes will be made without the express prior written permission of the City**. No subcontractors will be used for any of the work performed for the City; all services will be provided directly by our firm. All members of the engagement team are licensed to practice in the State of Florida. Refer to **Tab 29: Licensing** for Firm and engagement team licenses.

Engagement Team Structure

Quality Control	Assurance	IT Auditor
Moises D. Ariza CPA, CGMA Quality Control Managing Director	**Branden A. Lopez** CPA Lead Engagement Shareholder	**Joe Layne** CISA, CISM, MSCA, PCIP IT Risk Audit Managing Director
	Elias Rodriguez CPA Audit Senior Manager	**IT AUDIT STAFF**
	Leticia Sierra CPA Audit Supervisor	
	AUDIT SENIOR & STAFF	

Branden Lopez

CPA
Managing Director, CBIZ
Assurance Services

BRANDEN.LOPEZ@CBIZ.COM

Branden Lopez is a managing director within CBIZ's Assurance Division. He has more than 15 years of experience in the accounting profession providing accounting, and auditing, for nonprofits, local governments, employee benefit plans, and private enterprises across a variety of industries, both domestically and internationally. He provides services to a wide range of clients within the aforementioned industries, these include local governments, special districts, nonprofit (museums, charter schools, etc.), telecommunication, and employee benefit plans. In addition, Branden has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

Branden is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws, and the preparation and review of financial statements. He is client service driven and is always willing to assist clients with accounting, auditing and financial reporting issues, including but not limited to, implementation of new accounting pronouncements.

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Government Finance Officer Association, Member (FGFOA)
- Government Finance Officers Association (GFOA)
- GFOA Special Review Committee, Active Member
- Miami-Dade, Broward and Palm Beach County League of Cities, Associate Member
- South Florida Government Finance Officers Association, Associate Member
- YMCA Young Professionals, Board Member

CPE Hours (three years)

CPE Type	Hours
Government	128
Other (Accounting, Auditing, Technical, and Behavioral)	30
TOTAL	**158**

Expertise

- Financial Audits
- Federal Single Audits
- Florida Single Audits
- Internal Audits
- Program-Specific
- Compliance Audits
- Retirement Plan Audits

Industry Experience

- Local Governments
- Nonprofit Organizations
- Governmental Pension Plans
- Special Districts
- Public Utilities
- Wholesale & Retail Distributors

Education

- BA – Accounting, Florida State University

Branden Lopez - Current & Former Government Clients

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Bal Harbour Village	5	✓	✓	
Children's Services Council of Palm Beach	4	✓		
City of Boca Raton	4	✓	✓	✓
City of Boynton Beach	3		✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	7	✓	✓	✓
City of Florida City	3		✓	✓
City of Hollywood	3	✓	✓	✓
City of Homestead	9		✓	✓
City of Opa Locka	3		✓	✓
City of South Pasadena	2	✓	✓	
City of Sunrise	5		✓	
City of Tampa Pension Fund	5	✓		
City of West Palm Beach	6	✓	✓	✓
East Central Regional Wastewater Treatment Facilities	3			
Florida Keys Aqueduct Authority	4		✓	
Loxahatchee River Environmental Control District	1			
Miami-Dade Water & Sewer Department	3		✓	
South Central Regional Wastewater Treatment and Disposal Board	2			
The Children's Trust	5	✓		
Town of Surfside	9	✓	✓	
Village of Key Biscayne	4	✓	✓	
Village of Royal Palm Beach	3			
Village of Tequesta	4	✓		

Moises D. Ariza

CPA, CGMA
Managing Director, CBIZ
Assurance Services

MOISES.ARIZA@CBIZ.COM

Moises Ariza is a managing director in CBIZ's Assurance Division. He has more than 17 years of experience in the accounting profession providing accounting, assurance, and advisory services to a wide range of clients. Much of his client base includes nonprofit organizations, local governments, employee benefit plans, manufacturing companies and retail entities.

In addition, Moises has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

Moises is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws, and the preparation and review of financial statements. He is a qualified peer reviewer and regularly performs peer reviews under the AICPA Peer Review Program.

Within the firm, Moises develops in-house training seminars for CBIZ's professional staff as well as continuing education programs for various outside organizations. Moises is an active team leader in CBIZ's Employee Benefit Plan Group, Nonprofit Sector and Government Services Group.

Professional Affiliations

- Chartered Global Management Accountant (CGMA)
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Government Finance Officers Association (GFOA)
- GFOA Special Review Committee, Active Member
- Association of Latin Professionals in Finance and Accounting, Member (ALPFA)
- Miami-Dade, Broward and Palm Beach County League of Cities, Associate Member
- South Florida Government Finance Officers Association, Associate Member
- Florida Government Finance Officer Association, Member (FGFOA)
- YMCA of South Florida, Finance Committee Member

Awards & Accolades

- Top 20 Professionals Under 40, Brickell Magazine, 2021
- Young Horizons Award, Florida Institute of CPAs, 2021

Expertise

- Financial Audits
- Federal & Florida Single Audits
- Financial Reporting
- Program-Specific Compliance Audits

Industry Experience

- Local Governments
- Government Pension Plans
- ERISA Pension Plans
- Special Districts
- Nonprofits
- Wholesale & Retail Distributors
- Manufacturers

Education

- MS – Accounting, St. Thomas University
- BA – Accounting, Florida International University

Articles, Seminars & Presentations

- Navigating through GASB No. 68, Published Article
- The Importance of Governmental Financials, FGFOA Conference
- GASB Statement No. 68, 2015 Marcum Governmental Symposium Government Auditing Standards and OMB Uniform Guidelines, Internal Training
- Risk Assessment and Audit Approach, Internal Training
- Related Party Transactions, Internal Training
- Employee Benefit Plans, Internal Training

CPE Hours (three years)

CPE Type	Hours
Government	145
Ethics	16
Other (Accounting, Auditing, Technical, and Behavioral)	30
TOTAL	221

Moises Ariza - Current & Former Government Clients

Government Experience	Year on Job	Pension Audit	Single Audit	CRA
Broward County	2		✓	✓
Children's Services Council of Broward County	5	✓		
City of Boca Raton	7	✓	✓	✓
City of Boynton Beach	3		✓	✓
City of Coconut Creek	5	✓	✓	
City of Deerfield Beach	6	✓	✓	✓
City of Delray Beach	2	✓	✓	✓
City of Florida City	10	✓	✓	✓
City of Fort Myers	3	✓	✓	
City of Hollywood	5	✓	✓	✓
City of Homestead	12		✓	✓
City of Miramar	2	✓	✓	
City of Palm Beach Gardens	5	✓		
City of Pompano Beach	5	✓	✓	✓
City of Sunrise	10		✓	
City of West Palm Beach	5	✓	✓	✓
East Central Regional Wastewater Treatment Facilities	3			
Housing Finance Authority of Palm Beach County	3			
Indian Creek Village	2			
Florida Keys Aqueduct Authority	8		✓	
Miami-Dade Water & Sewer Department	14		✓	
The Children's Service Council of Palm Beach County	2		✓	
The Children's Trust	7			
Town of Bay Harbor Islands	8	✓	✓	
Town of Jupiter	3	✓	✓	✓
Town of Palm Beach	4	✓	✓	
Town of Southwest Ranches	5		✓	
Town of Surfside	8	✓	✓	
Village of Key Biscayne	10	✓	✓	
Village of Palmetto Bay	4		✓	
Village of Royal Palm Beach	3		✓	
Village of Tequesta	3	✓		

Joe Layne

CISA, CISM, MSCA, PCIP
Managing Director, CBIZ
Advisory Services

JOE.LAYNE.@CBIZ.COM

Joe Layne is a Managing Director in CBIZ's Advisory Services practice. He oversees IT audits for large commercial clients, including public and private businesses. He is an experienced Information Systems Auditor with dynamic information systems risk, compliance and audit experience spanning 20 years across external Big Four Audit, Internal Audit and Information Technology. Joe has worked in Information Technology as well as Internal and External audit developing a unique perspective having experienced the client side as well as performing client services. This allows him to better bridge the gap between broad regulations and the realistic impact or implementation of IT Risk and Controls with clients.

Joe offers ongoing education for clients around risk mitigation as well as risk assessments and consulting around prevention strategies and procedures. He assists clients develop protocols and internal controls for IT risk management.

Professional Affiliations

- Information Systems Auditing and Control Association (ISACA)
- Payment Card Industry Security Standards Council

Professional Designations

- Certified Information Systems Auditor (CISA), ISACA
- Certified Information Security Manager (CISM), ISACA
- Payment Card Industry Professional (PCIP), PCI Security Standards Council
- Microsoft Certified Systems Administrator (MCSA), Microsoft

CPE Hours (three years)

CPE Type	Hours
Government	39
Ethics	16
Other (Accounting, Auditing, Technical, and Behavioral)	89
TOTAL	144

Expertise

- IT Risk Management
- IT Governance
- IT Security Assessments
- IT Audits
- Sarbanes-Oxley Act (SOX)
- SOC 1, 2, 3
- HIPAA Security Rule
- Internal Controls
- PCI Compliance

Industry Experience

- Government Agencies
- Nonprofit Organizations
- Public and Private Companies
- Healthcare Organizations

Education

- BSc – Information Studies, Florida State University

CBIZ

Elias J. Rodriguez

CPA
Senior Manager, CBIZ
Assurance Services

ELIAS.RODRIGUEZ@CBIZ.COM

Elias Rodriguez is a Senior Manager within CBIZ's Assurance Division, bringing over 10 years of experience in accounting, auditing, and consulting services for nonprofit organizations, local governments, and private businesses. With a strong background managing teams and supervising a variety of engagements—including reviews, assurance, consulting, compliance, and Single Audits—Elias is dedicated to driving efficiency and ensuring high-quality results for clients.

Throughout his career, Elias has been actively involved in training staff on new accounting standards and continuous education initiatives, as well as preparing presentations and leading internal training sessions. He has successfully implemented process improvements for engagements and has managed teams completing financial close and audit preparation consulting projects, especially for municipal clients. Client-focused and proactive, Elias is committed to delivering superior audit and assurance services, supporting municipalities and organizations in meeting compliance requirements and optimizing their financial operations.

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

Partial Listing of Clients

- City of Florida City
- City of Hialeah, FL
- City of Sunny Isles Beach, FL
- North Bay Village, FL
- Town of Lake Park
- Town of Palm Beach
- Village of Palmetto Bay, FL
- Village of Palm Springs, FL
- Village of Wellington, FL

Expertise

- Financial Audits
- Federal Single Audits
- Florida Single Audits
- Employee Benefit Plans

Industry Experience

- Nonprofit Organizations
- Local Governments
- Government Pension Plans
- Employee Benefit Plans
- Special Districts

Education

- Bachelor of Accounting – Florida International University
- Bachelor of Business Administration, Finance – Florida International University

CPE Type	Hours
Government	56
Ethics	4
Other (Accounting, Auditing, Technical, and Behavioral)	52.5
TOTAL	**112.5**

Leticia Sierra

CPA, MAcc
Supervisor, CBIZ
Assurance Services

LETICIA.SIERRA@CBIZ.COM

Leticia Sierra is a supervisor in CBIZ's Assurance Division. She has over five years of experience providing accounting and auditing services for local governments, employee benefit plans, nonprofits and private businesses in a variety of industries.

Leticia is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws, along with the preparation of financial statements. She is client service driven and is always willing to assist with auditing and financial reporting issues, including but not limited to, implementation of new accounting pronouncements.

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

Partial Listing of Clients

- City of Miami Firefighters and Police Officers Retirement Trust
- City of Hallandale Beach
- Delray Beach Community Redevelopment Agency
- City of Homestead
- City of West Palm Beach
- Village of Palm Springs
- Village of Palmetto Bay

CPE Hours (three years)

CPE Type	Hours
Government	75
Ethics	15
Other (Accounting, Auditing, Technical, and Behavioral)	15
TOTAL	**105**

Expertise

- Financial Audits
- Financial Audits
- Employee Benefit Plans
- Federal Single Audits
- Florida Single Audits
- Special Districts

Industry Experience

- Local Governments
- Government Pension Plans
- Employee Benefit Plans
- Nonprofit Organizations

Education

- Bachelor of Business Administration (BBA) in Finance – Florida Atlantic University
- Master of Accounting (MAcc) – Nova Southeastern University

Continuing Professional Education

Having the best-qualified professionals requires a continuous investment in training and resources that improve and maintain competencies. As the guidelines and compliance requirements of our industry change frequently, we are proactive in keeping up with the changes in the profession and providing the necessary training for our staff. Technical training for all of our staff covers accounting, auditing, federal regulations, tax, employee benefits and computer systems. In addition to the standard technical training required to maintain our certifications, we include training on mentoring, interviewing, time management, coaching and more.

Our training initiatives help our professionals maintain the highest level of technical and business competencies that our clients have come to expect. Our team encourages and requires continuing education and training at all levels, and this steadfast commitment to our own personal and professional growth benefits our clients and us.

Every year, CBIZ provides a minimum of 40 hours of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in government accounting, auditing, and financial reporting, including Yellow book, single audit, IT audits and information systems and other accounting and auditing issues. In addition to the in-house training, our professional staff attend various outside seminars/conferences.

CBIZ affirms all members of the audit team meet or exceed the CPE requirements mandated by professional auditing standards (including *Government Auditing Standards*) and all CPAs assigned meet or exceed the CPE and ethics training mandated by the Florida State Board Accountancy (including Florida Statutes, Chapter 11.45, information technology training).

TAB 16-26: Audit Approach

Our Audit Approach & Philosophy

Through the audit, we strive to understand your vision, entity operations, financial performance, accounting systems, and internal controls. While this process ultimately leads to an audit opinion on your financial statements, our goal is to provide value beyond this assurance. We confirm our agreement to meet all minimum requirements outlined in this Request for Proposals and the Scope of Services.

We Aim for a **Partnership** that Exceeds the Audit				
Enhanced Internal Controls & Efficiencies	Stronger Financial Operations	Valuable Operating Solutions & Ideas	Best Practice Benchmarks	A Resource that is Always Available to You

Our professionals will complement the City's team with the right blend of technical, practical, and personal insight to help you successfully deliver on all your initiatives.

Audit Methodology

The audit will be conducted in four phases, as shown below. These phases are discussed in more detail on the following pages.

Phase 1: **Strategic Planning**	Obtain an Understanding of the City	Evaluate Internal Controls	Information Technology Review	Develop Audit Plan and Strategies; Risk Assessment	Prepare Audit Programs
Phase 2: **Execution of Audit Plan**	Perform Test of Internal Controls (as applicable)	Perform Tests of Account Balances	Test Compliance with Laws, Rules, Regulators, and Contracts		
Phase 3: **Evaluation of Audit Results**	Documentation Reviewed by Managing Director and Quality Control Department	Auditor's Conclusions Documented	Preliminary Discussion with Management of Audit Findings (as applicable)		
Phase 4: **Reporting**	Prepare Auditor's Reports	Review of the Draft Financial Statements/ACFR	Discuss Final Results with Management in Exit Conference	Presentation to the City Commission	

Phase I: Strategic Planning

Procedures for Internal Control

A thorough understanding of the City and your operating environment is essential for developing an efficient, cost-effective audit plan. During this phase, the lead engagement managing director and key supervisory personnel will meet with the appropriate personnel to ensure we have an understanding of your operations. You will also have the opportunity to express your expectations regarding the services that we will provide. This effort will be coordinated so that there will be minimal disruption to your staff. During this phase, we will perform the following activities:

- Review the current regulatory and statutory compliance requirements within which the City operates. This will include a review of applicable state regulations; ordinances, contracts, and other agreements; meeting minutes of the City Commission as applicable;
- Review major sources of information such as budgets, organization charts, procedures manuals, financial systems and management information systems;
- Determine the most practical and effective way to apply computer-aided audit tools to convert and analyze data and generate reports;
- Performance of fraud inquiries and retrospective review;
- Determination of materiality levels;
- Regarding controls that are relevant to the audit, CBIZ will evaluate the design of the controls and determine whether they have been properly designed and implemented;
- Re-evaluation of the City provided major fund determination worksheet;
- Documentation of current year activity expectations and performance of preliminary analytical procedures;
- Review internal control systems, including determining an audit risk assessment;
- Consider the methods used to process accounting information that influence the design of the internal control system. This includes understanding the design of relevant policies, procedures, and records and whether they have been placed in operation;
- Design audit programs to ensure that they incorporate financial statement assertions, specific audit objectives and appropriate audit procedures to achieve the specified objectives;
- Identify and resolve accounting, auditing and reporting matters; and
- Prepare detailed audit plans, including a list of schedules to be prepared by the City personnel.

Risk-Based Audit Technologies

CBIZ employs a risk-based approach early in the audit process. This approach considers how the overall risk identified in the general risk analysis affects specific account balances. We consider, in part:

- Relative significance of the account to the financial statements as a whole;
- Volume of transactions;
- Susceptibility of the account to fraud;
- Accounts that have traditionally required significant adjustments; and
- Account with complex calculations, judgement, and accounting issues that have a high assessed level of inherent risk.

Based on these considerations, we assess the inherent risk and control risk to determine the overall audit risk. Once this assessment is completed, the audit procedures to be used are determined. By redirecting our efforts through a risk-based approach, audits are significantly enhanced, which provide greater value to our clients.

We will use several approaches to conduct the audit engagement. These approaches include traditional audit techniques and strategies, and an evaluation of the systems utilized by the City.

Time Spent by Phase of Audit		
25%	40%	35%
Substantiation of Account Balances	Risk Assessment & Understanding Controls	Financial Statement & Analytical Reviews

Specific Fraud Investigative Techniques

Professional Auditing Standards imposes on auditors the additional responsibility to "plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements due to fraud." By redirecting our efforts through a risk-based approach and additional fraud inquiry techniques, audits are significantly enhanced.

Phase II: Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matters that may impact the completion of our audit work or require the attention of management. Tasks to be performed in Phase II include but are not limited to.

- Apply analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.
- Perform substantive account balance and transaction tests. Samples will be drawn from major transaction systems, including cash disbursements, cash receipts, accounts payable, and payroll. The size of the samples will be determined after the review of the internal control system.

Proposed Segmentation & Level of Staff

Segment	Managing Directors, & Quality Control Directors	Senior Managers & Managers	Supervisors	Senior & Staff	Total
Phase 1: Strategic Planning	30	50	95	75	**250**
Phase 2: Execution of Audit Plan	15	35	100	90	**240**
Phase 3: Evaluation of Audit Results	15	40	50	85	**190**
Phase 4: Reporting	30	50	35	0	**115**
Total Hours	**90**	**175**	**280**	**250**	795

Note: The Uniform Guidance states that the auditor must use a risk-based approach to determine which federal programs are major programs. This determination will affect the scope of the Uniform Guidance compliance audit and the compliance requirements to be tested. The schedule of expenditures of federal awards, prepared by the City, is the basis of the auditor's identification of type A and type B programs and documentation of our risk-based approach. Upon determination, audit hours for testing a major program significantly range due to program size, program compliance requirements, weaknesses in internal control over federal programs, if any, prior audit findings, program longevity, program clusters, program subrecipients, etc. As such, related Single Audit hours will vary on an annual basis.

Sample Size & Extent of Statistical Sampling

There are three types of tests that involve audit sampling (statistical and non-statistical sampling) which CBIZ will use:

- Account Balance Tests: Substantive tests of account balances are performed on year-end balances. Certain accounts justify a 100 percent examination, such as confirming an investment and bank balance, which does not involve sampling at all.
- Transaction and Control Tests: Substantive transaction and control tests are often combined to use one sample to achieve more than one audit objective. We often test the controls to verify that the transactions were properly authorized in accordance with the City's procedures.
- Compliance Tests: Compliance tests with laws and regulations are included with the tests of transactions and controls.

Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement.

The audit team will report on a weekly basis to management the status of any potential adjustments so that management may have adequate time to investigate, gather information and respond, if necessary.

We use a risk-based assessment of the opportunities for a material financial statement error or irregularity to occur and remain undetected.

Information Technology Audit Techniques

In accordance with Professional Auditing Standards, we are required to gain an understanding of the procedures, both automated and manual, by which transactions are initiated, recorded, processed and reported, from their occurrence to their inclusion in the financial statements. During the planning stage of our audit, we evaluate the effect information technology (IT) will have in performing our audit procedures. This evaluation includes obtaining an understanding (generally through observations and inquiries of IT personnel) of internal controls and identifying those controls that are automated. Our approach includes review of IT general controls as follows:

- Security—Physical and Access Controls
- Change Management for Systems and Configurations
- Application/System Development and Customization
- IT Risk Management
- Data Backup and Recovery/Business Continuity Plans
- Electronic Banking Wire and ACH Security
- Segregation of Duties within Systems and IT function

When key internal controls are automated, we use our IT specialist to perform a detailed review of those automated controls. The assigned IT Risk Audit Managing Director, Joe Layne, will then communicate to the audit engagement team as to whether such controls are working as prescribed by management. With this information, the audit engagement team determines the extent of their audit procedures.

In certain situations where there is significant accounting data processed electronically, we use several state-of-the-art software programs (IDEA and Teammate Analysis) to extract and summarize computerized financial data files. These programs provide an efficient way for us to extract and test computerized accounting information, enabling us to audit through the computer, rather than around the computer. Some of the uses of this program are:

- Retrieving aged receivables information
- Extracting credit balances in accounts receivable reports
- Extracting pre-determined sample items from reports for testing
- Merging files for the purposes of extracting information that meets predetermined criteria
- Sorting information and footing report
- Searching for anomalies
- Searching for related party transactions
- Searching disbursements for selected vendors
- Journal Entries Testing

Secure Data Request & Collection Procedure (Use of EDP Software)

An "Auditor Request List" will be prepared and delivered to you prior to, or shortly after, the close of the Planning meeting. The requested schedules, report, agreements, etc. requested in the "Auditor Request List" are collected by CBIZ via a secure workflow tool. Our information technology department has established a secure workflow data management tool ("Suralink") on our network for each of our clients.

We use the Suralink site as a virtual common workspace that is keyed to our data request lists and electronic audit system. We have been using the software for the past five years with much success. Any data we request from you can be easily uploaded to the secure site and seamlessly downloaded by our client service team directly into our electronic work programs. This web-based tool minimizes the use of e-mails to transmit data, enhances the security of your information and eliminates duplicate requests for data. Our software tools and approach to our work reduce demands on client resources and saves our clients both time and money.

In addition, Suralink provides real-time audit update information which is available at any time to the City, such as the current progress of the audit and the status of the audit requests specifically tailored to the engagement. All this information is available through the Suralink dashboard.

Analytical Procedures

Tasks to be performed in Phase II of CBIZ's Audit Process include applying analytical procedures to assist in planning the nature, timing and extent of auditing procedures used to obtain evidential matter for specific account balances or transaction classes. Analytical procedures are utilized in almost every audit area tested.

Analytical procedures will be performed at both the government-wide and fund level financial statement and will include the following, where applicable:

- Comparison of original budget (revenue sources and appropriations) to actual amounts.
- Comparison of major revenue, expenses, and expenditure amounts to:
    - Preliminary expectations based on budgets and forecasts.
    - Prior year's amounts
- Consideration, to the extent applicable, of the certain key financial relationships in relation to preliminary expectations to determine if there are unusual or unexpected balances or unexpected relationships.
- Analytical procedures will be used in substantive testing for certain revenue and expenditure activities, when deemed efficient.

Laws, Regulations, & Compliance Tests

Compliance tests with laws and regulations are included with the tests of transactions and controls. Additional samples are sometimes necessary to test specific laws and regulations. Sample sizes for compliance testing are determined based on the number of transactions and the significance of the requirement. Testing will be generated to ensure compliance with rules, laws, and regulations; not limited to Rules of the Auditor General, Florida Statutes, Federal OMB Uniform Guidance Guidelines and the Florida Single Audit Act.

Communication & Planning

Our firm believes that open and honest communication is a hallmark of strong client service, and without open and honest dialogue, the auditor/client relationship cannot properly function. During the planning phase of the audit, CBIZ will schedule a "Planning Kick-Off Meeting" with your organization's management.

This meeting allows our team to meet in person with management and revisit audit time frames and due dates, as well as determine the level of assistance we need from your staff and management team.

Phase III: Evaluation of Audit Results

This phase includes a review of all audit documentation by the managing directors to ensure that testing and documentation support the conclusions reached. This phase also includes preliminary discussions with management of the audit findings.

CBIZ will accumulate misstatements identified during the audit, other than those that are clearly trivial and will determine whether the audit plan and strategy per audit area needs to be revised.

Phase IV: Reporting

In this phase of the audit, the engagement team will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in areas including compliance, balance sheet accounts, revenues and expenditures. Upon receipt of the draft Annual Comprehensive Financial Report (ACFR), we will turn around the draft with our comments within seven to ten days. Final reports will be issued by the agreed upon date. The audit managing director and/or audit director will be available to present the audit report in person.

Exit Conference

Upon completion of audit work, CBIZ will hold a closing or exit conference with senior members of the City's finance department. The exit conference assists CBIZ in obtaining the views of responsible officials concerning the findings, conclusions, and recommendations, as well as planned corrective action, as required by *Government Auditing Standards* and OMB Uniform Guidance.

This conference also provides the City with an advance opportunity to discuss whether planned corrective actions adequately address the auditor's recommendations and to initiate corrective action without waiting for a final audit report. CBIZ will also consider having preliminary exit meetings with directors, department heads, and other operating personnel who have direct responsibility for financial management systems and/or the administration of federal awards.

Management Letter

CBIZ will prepare a management letter for the City to identify systemic deficiencies observed. The letter also may offer recommendations for changes in accounting and other procedures in order to improve operations of the City. As each potential management letter point is identified in the audit process, the engagement team will document the condition, our recommendation, and the benefits of the recommended action. All potential comments will be reviewed with key staff members before issuance.

CBIZ's policy is to prepare this report as a vehicle for suggesting improvements to enhance efficiency, management effectiveness, and the degree of internal control. Findings (material weaknesses and significant deficiencies and material instances of noncompliance) are required to be reported in writing and will be included in the schedule of findings and questions costs.

Management Letter Adds Value **Beyond** the Financial Audit		
• Internal Controls Suggestions • Operational Suggestions	• Cost vs. Benefit Evaluations • Identify Areas for Efficiencies	• Workable Solutions • Collaborative Process

Our Commitment

We will act as a valued advisor to recommend meaningful operation solutions, leverage our Firm resources to your benefit, and make ourselves readily available to the City.

What You Can Expect

- Understanding Your Organization
- Risk Assessment
- Testing Internal Controls as Applicable

- Operational & Technology Efficiencies
- Best Practices

- Tax Compliance
- Implementation of New Accounting Standards

- Year-round Communications with Management
- Communications with Your Governance

Audit Project Timeline

We are committed to completing the audit procedure within the below timeframe or within any other reasonable schedule requested by the City. We are available to begin the audit as soon as notification of the award has been issued. We are ready and fully capable of commencing work with minimal notice, ensuring a swift and efficient start to the project. Each of the following will be completed as stipulated by the RFP:

Audit Project Timeline (Ongoing Communication)

Task	Estimated Completion
Transition	As soon as possible
Interim Work to Start	Early September
Interim Work to End	September
Fieldwork to Start	Early-January
Fieldwork to End	Mid-February
City to Receive First Draft Comments of ACFR	Early-March
City to Receive ACFR & Compliance Report Final Opinions	Mid-March
Exit Meeting	Late-March
Timely and Proactive Communication of Developments to Management and Governance	Ongoing

Identification of Anticipated Potential Audit Problems

CBIZ does not anticipate any issues meeting the City's desired audit timeline or RFP requirements. The combination of our CBIZ's resources, level of managing director involvement, and experienced team members provides an excellent service team of professionals capable of servicing the City's needs. **Having a complete government service team of 46 locally based individuals and more than 10,000 associates nationwide allows us to meet or exceed client deadlines. CBIZ is able to commence work immediately upon award**.

TAB 27-28: Office Location & Staff

We have offices in **Fort Lauderdale**, Miami, Boca Raton, Tampa, and St. Petersburg. The audit will be performed and staffed from our **Fort Lauderdale** office located at **201 East Las Olas Boulevard, 21st Floor, Fort Lauderdale, FL 33301**. All audit team members are full-time employees. We have a complete government service team of 46 locally based individuals and supported by thousands of associates nationwide. We are properly licensed and certified to practice in Florida and is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy. Refer to next section for all applicable firm and team member licenses and certifications.

Personnel	Government Specialists
Managing Directors/Shareholders	3
Directors	2
Senior Managers	2
Managers	3
Supervisors	3
Seniors	11
Staff Accountants	20
Operations	2
TOTAL	**46**

TAB 29: Licensing

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

CBIZ CPAs P.C.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . ______

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ______

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) ______

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) ______

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

700 W 47th Street, Suite 1100

6 City, state, and ZIP code

Kansas City, MO 64112

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

4	3	–	1	9	4	7	6	9	5

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** Chris Muench **Date** 8/23/24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

THE OFFICIAL SITE OF THE FLORIDA DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Florida dbpr Department of Business & Professional Regulation

HOME CONTACT US MY ACCOUNT

ONLINE SERVICES

Apply for a License
Verify a Licensee
View Food & Lodging Inspections
File a Complaint
Continuing Education Course Search
View Application Status
Find Exam Information
Unlicensed Activity Search
AB&T Delinquent Invoice & Activity List Search

LICENSEE DETAILS

6:58:45 PM 2/27/2026

Licensee Information

Name:	**CBIZ CPAS P.C. (Primary Name)**
Main Address:	**730 3RD AVENUE 11TH FLOOR NEW YORK New York 10017**
License Mailing:	**700 WEST 47TH STREET, SUITE 1100 KANSAS CITY MO 64112**
County:	**OUT OF STATE**

License Information

License Type:	**FIRM**
Rank:	**CPA Firms**
License Number:	**AD63267**
Status:	**Current**
Licensure Date:	**02/20/2003**
Expires:	**12/31/2027**

Special Qualifications	Qualification Effective
Corporation	02/20/2003

Alternate Names

View Related License Information
View License Complaint

Detail by Entity Name

Foreign Profit Corporation
CBIZ CPAS P.C.

Filing Information

Document Number	F03000000092
FEI/EIN Number	43-1947695
Date Filed	01/08/2003
State	MO
Status	ACTIVE
Last Event	NAME CHANGE AMENDMENT
Event Date Filed	08/13/2024
Event Effective Date	NONE

Principal Address

730 3rd Avenue
11th Floor
New York, NY 10017

Changed: 02/20/2026

Mailing Address

700 W 47th St
Suite 1100
Kansas City, MO 64112

Changed: 02/20/2026

Registered Agent Name & Address

CORPORATION SERVICE COMPANY
1201 HAYS STREET
TALLAHASSEE, FL 32301-2525

Name Changed: 08/22/2014

Address Changed: 08/22/2014

Officer/Director Detail

Name & Address

Title Director

Lilly, Jennifer
11100 Northeast 8th Street
Suite 400
Bellevue, WA 98004

Title Director, COO

Gragnani, Andrew
730 3rd Avenue
11th Floor
New York, NY 10017

Title Director, President, CEO

Gluck, Jeffrey
730 3rd Avenue
11th Floor
New York, NY 10017

Title Director

Cohen, Michael
340 Mount Kemble Avenue
2nd Floor
Morristown, NJ 07960

Title Director

Schlisselfeld, Abe
685 Third Ave
New York, NY 10017

Title Secretary

Mann Jr., William D.
700 West 47th Street
Suite 1100
Kansas City, MO 64112

Title Director

Languirand, Paul
One Citizens Plaza
9th Floor
Providence, RI 02903

Title Treasurer

Munsch, Christopher
700 West 47th Street
Suite 1100
Kansas City, MO 64112

Title Director

Larsen, Katina
700 W 47th St
Suite 1100
Kansas City, MO 64112

Title Director

Banerjee, Sougata
600 Anton Boulevard
Suite 1600
Costa Mesa, CA 92626

Title Director

Burton, Dana
140 Fountain Parway North
Suite 410
St Petersburg, FL 33716

Annual Reports

Report Year	Filed Date
2024	04/21/2024
2025	03/24/2025
2026	02/20/2026

Document Images

02/20/2026 -- ANNUAL REPORT	View image in PDF format
03/24/2025 -- ANNUAL REPORT	View image in PDF format
08/13/2024 -- Name Change	View image in PDF format
04/21/2024 -- ANNUAL REPORT	View image in PDF format
04/24/2023 -- ANNUAL REPORT	View image in PDF format
03/31/2022 -- ANNUAL REPORT	View image in PDF format
04/26/2021 -- ANNUAL REPORT	View image in PDF format
02/12/2020 -- ANNUAL REPORT	View image in PDF format
02/04/2019 -- ANNUAL REPORT	View image in PDF format
01/12/2018 -- ANNUAL REPORT	View image in PDF format
03/16/2017 -- ANNUAL REPORT	View image in PDF format
03/08/2016 -- ANNUAL REPORT	View image in PDF format
04/09/2015 -- ANNUAL REPORT	View image in PDF format
08/22/2014 -- Reg. Agent Change	View image in PDF format
01/14/2014 -- ANNUAL REPORT	View image in PDF format
02/24/2013 -- ANNUAL REPORT	View image in PDF format
03/09/2012 -- ANNUAL REPORT	View image in PDF format
03/28/2011 -- ANNUAL REPORT	View image in PDF format
04/19/2010 -- ANNUAL REPORT	View image in PDF format
04/29/2009 -- ANNUAL REPORT	View image in PDF format
04/09/2008 -- ANNUAL REPORT	View image in PDF format
03/24/2007 -- ANNUAL REPORT	View image in PDF format
03/28/2006 -- ANNUAL REPORT	View image in PDF format
07/18/2005 -- ANNUAL REPORT	View image in PDF format
03/17/2004 -- ANNUAL REPORT	View image in PDF format
01/08/2003 -- Foreign Profit	View image in PDF format

Public File Listing

Click on the Firm Name to display publicly available information about the firm. Peer review documents will also be shown for firms that have had an accepted peer review and are in PCPS, EBPAQC, GAQC or firms that have voluntarily made their documents public.

Revise Search

Firm Name	Firm Number	City	State	Program	Centers
CBIZ CPAs P.C.	900010092459	Kansas City	MO	AICPA Peer Review Program	PCPS,EBPAQC,GAQC

CBIZ, Inc

Contact Information

Referral Contact:

Shari Bellingham

Sbellingham@Cbizgl.Com

Phone:

561-994-5050

Fax:

561-241-0071

Address:

2255 Glades Rd Ste 321A

Boca Raton, FL 33431

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING

BRANDEN ASIS LOPEZ

Record Last Updated: 2026-02-20

Business Address

LOPEZ, BRANDEN ASIS
MIAMI, FL
US

Mailing Address

MIAMI, FL
US

Contact the FL Board for official verification of information →

License

License / Permit / Certification Number	AC60276
CPE ID	CPE-237987A
Registration Number	-
License / Permit / Certification Status	CURRENT, ACTIVE
License Type	CERTIFIED PUBLIC ACCOUNTANT
Basis for License	RECIPROCAL
Issue Date	2023-10-27
Expiration Date	2026-12-31

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING

MOISES DAVID ARIZA

Record Last Updated: 2026-02-20

Business Address

ARIZA, MOISES DAVID
MIAMI, FL
US

Mailing Address

MIAMI, FL
US

Contact the FL Board for official verification of information →

License

License / Permit / Certification Number	AC45440
CPE ID	CPE-296F3
Registration Number	-
License / Permit / Certification Status	CURRENT, ACTIVE
License Type	CERTIFIED PUBLIC ACCOUNTANT
Basis for License	EXAM
Issue Date	2012-12-21
Expiration Date	2027-12-31

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING

ELIAS JOSE RODRIGUEZ

Record Last Updated: 2026-04-08

Business Address

RODRIGUEZ, ELIAS JOSE
TAMARAC, FL
US

Mailing Address

TAMARAC, FL
US

Contact the FL Board for official verification of information →

License

License / Permit / Certification Number	AC58481
CPE ID	CPE-10D82A8
Registration Number	-
License / Permit / Certification Status	CURRENT, ACTIVE
License Type	CERTIFIED PUBLIC ACCOUNTANT
Basis for License	UPGRADE
Issue Date	2022-07-15
Expiration Date	2027-12-31

FLORIDA DIVISION OF CERTIFIED PUBLIC ACCOUNTING

LETICIA LOPEZ SIERRA

Record Last Updated: 2026-02-20

Business Address

SIERRA, LETICIA LOPEZ
HIALEAH, FL
US

Mailing Address

HIALEAH, FL
US

Contact the FL Board for official verification of information →

License

License / Permit / Certification Number	AC55848
CPE ID	CPE-2741AA
Registration Number	-
License / Permit / Certification Status	CURRENT, ACTIVE
License Type	CERTIFIED PUBLIC ACCOUNTANT
Basis for License	EXAM
Issue Date	2020-08-25
Expiration Date	2027-12-31

TAB 32: Government/AICPA Litigation & Disciplinary Actions

CBIZ affirms there has been no litigation whereby a court has ruled against CBIZ in any matter related to the professional government auditing services of CBIZ. CBIZ has been providing audit services to government entities for over many years and has never been a party of litigation involving a government entity. There have been no pending indictments, litigation or proceedings during the past five (5) years whereby a court or any administrative agency has ruled against CBIZ in any matter related to its professional government auditing services of CBIZ. There have not been any terminations, suspensions, censures, reprimands, probations or similar actions against any member of CBIZ by the Florida State Board of Accountancy.

CBIZ is a global firm with significant operations and as a result, it is a party to ordinary course litigation. No litigation, proceeding or investigation by any regulatory body will have a material impact on our ability to operate its business and to provide the services contemplated hereunder. We affirm that Our team has a proven track record, having met all commitments and successfully completed every engagement contract in the past.

TAB 34: Free Training Seminars

We are committed to providing our clients with educational insights and timely updates on matters relevant to their industry through complimentary webinars, newsletters, and other communications. Additionally, annually we offer a month-long government CPE seminar (**CBIZ's Government Symposium**) featuring both local and national speakers. This seminar is geared towards offering our clients up to **eight (8) hours** of continuing professional education credits on key audit and accounting issues at no cost to the City.

Additionally, we encourage you to **subscribe** to our publications to access additional insights.

Types of Services	Content Description
Client Seminars & Webinars	Stay informed on all accounting, tax, and advisory-related rules and regulations with our slate of complimentary webinars and seminars
Not-for-Profit Insights	We publish a range of newsletters covering the latest issues affecting our clients, from changing tax regulations to advisory-related insights, cybersecurity best practices, and emerging industry trends. Resources can be found here: Government Insights | CBIZ
Roundtables	Clients ask questions, exchange ideas, build relationships, and share best practices with other local professionals in their industries
Timely Alerts	We inform clients of changes in tax pronouncements that directly affect business, and discuss how to navigate the impact
Resource Centers	Resources to help businesses navigate economic challenges and other hot topics and trends

Appendix A: Insurance

Client#: 2372 CBIZINC

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 9/24/2025

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
CBIZ Insurance Services, Inc.
700 West 47th Street, Suite 1100
Kansas City, MO 64112
816 945-5500

CONTACT NAME: Laura Weeks
PHONE (A/C, No, Ext): -
FAX (A/C, No):
E-MAIL ADDRESS: lweeks@cbiz.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : National Fire Insurance Co. of Hartford	20478
INSURER B : The Continental Insurance Company	35289
INSURER C : American Casualty Company of Reading	20427
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
CBIZ, Inc. and Subsidiaries
5959 Rockside Woods Blvd North, Ste 600
Independence, OH 44131

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			7034653540	09/30/2025	09/30/2026	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$100,000
							MED EXP (Any one person)	$15,000
							PERSONAL & ADV INJURY	$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$2,000,000
	POLICY X PRO-JECT X LOC						PRODUCTS - COMP/OP AGG	$2,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			6081633833	09/30/2025	09/30/2026	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
B	X UMBRELLA LIAB X OCCUR			7034502049	09/30/2025	09/30/2026	EACH OCCURRENCE	$25,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$25,000,000
	DED RETENTION $							$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N			WC672461232	09/30/2025	09/30/2026	X PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N	N / A		WC672461246CA	09/30/2025	09/30/2026	E.L. EACH ACCIDENT	$1,000,000
	(Mandatory in NH)						E.L. DISEASE - EA EMPLOYEE	$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	$1,000,000

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

CERTIFICATE HOLDER

For Informational Purposes Only

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
CBIZ Insurance Services, Inc.

Client#: 2372 CBIZINC

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 5/29/2025

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
CBIZ Insurance Services, Inc.
700 West 47th Street, Suite 1100
Kansas City, MO 64112
816 945-5500

CONTACT NAME: Laura Weeks
PHONE (A/C, No, Ext): -
FAX (A/C, No):
E-MAIL ADDRESS: lweeks@cbiz.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Illinois Union Insurance Co.	27960
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
CBIZ, Inc. and Subsidiaries
5959 Rockside Woods Blvd North, Ste 600
Independence, OH 44131

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY / PRO-JECT / LOC OTHER:						EACH OCCURRENCE	$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
							GENERAL AGGREGATE	$
							PRODUCTS - COMP/OP AGG	$
								$
	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR EXCESS LIAB / CLAIMS-MADE DED / RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					PER STATUTE / OTH-ER	
							E.L. EACH ACCIDENT	$
							E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Technology/Cyber			F14973205007	06/01/2025	06/01/2026	$1,000,000 each Claim & Aggregate	

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

CERTIFICATE HOLDER

For Informational Purposes Only

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

Mark A. Stoltz

Client#: 2372 CBIZINC

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 9/24/2025

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER CBIZ Insurance Services, Inc. 700 West 47th Street, Suite 1100 Kansas City, MO 64112 816 945-5500	CONTACT NAME: Laura Weeks PHONE (A/C, No, Ext): - FAX (A/C, No): E-MAIL ADDRESS: lweeks@cbiz.com
INSURED CBIZ, Inc. and Subsidiaries 5959 Rockside Woods Blvd North, Ste 600 Independence, OH 44131	

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : National Fire Insurance Co. of Hartford	20478
INSURER B : The Continental Insurance Company	35289
INSURER C : American Casualty Company of Reading	20427
INSURER D :	
INSURER E :	
INSURER F :	

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY X PRO-JECT X LOC OTHER:			7034653540	09/30/2025	09/30/2026	EACH OCCURRENCE	$1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$100,000
							MED EXP (Any one person)	$15,000
							PERSONAL & ADV INJURY	$1,000,000
							GENERAL AGGREGATE	$2,000,000
							PRODUCTS - COMP/OP AGG	$2,000,000
								$
A	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY			6081633833	09/30/2025	09/30/2026	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
B	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED RETENTION $			7034502049	09/30/2025	09/30/2026	EACH OCCURRENCE	$25,000,000
							AGGREGATE	$25,000,000
								$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		WC672461232 WC672461246CA	09/30/2025 09/30/2025	09/30/2026 09/30/2026	X PER STATUTE / OTH-ER	
							E.L. EACH ACCIDENT	$1,000,000
							E.L. DISEASE - EA EMPLOYEE	$1,000,000
							E.L. DISEASE - POLICY LIMIT	$1,000,000

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

CERTIFICATE HOLDER	CANCELLATION
For Informational Purposes Only	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 CBIZ Insurance Services, Inc.

Appendix B: Peer Review Report

weaver
Assurance • Tax • Advisory

Report on the Firm's System of Quality Control

September 22, 2023
To the Shareholders of Mayer Hoffman McCann P.C.
And the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice applicable to engagements not subject to PCAOB permanent inspection of Mayer Hoffman McCann P.C. (the firm) in effect for the year ended April 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; and examinations of service organizations (SOC 1® and SOC 2® engagements).

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

Opinion

In our opinion, the system of quality control applicable to engagements not subject to PCAOB permanent inspection for the accounting and auditing practice of Mayer Hoffman McCann P.C. in effect for the year ended April 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies),* or *fail*. Mayer Hoffman McCann P.C. has received a peer review rating of *pass*.

Weaver and Tidwell, L.L.P.

WEAVER AND TIDWELL, L.L.P.

Weaver and Tidwell, L.L.P.
9311 San Pedro Avenue, Suite 1400 | San Antonio, Texas 78216
Main: 210.737.1042

Appendix C: Required Forms

RFP26-026 - External Auditing and Compliance

THIS DOCUMENT MUST BE COMPLETED AND RETURNED TO THE CITY IN THE ORDER PRESENTED HEREIN.
(Proposer may insert additional lines to the response where applicable)

RFP26-026 - External Auditing and Compliance

SUBMITTED TO: Procurement & Contracts Department
City of Pompano Beach
1010 N.E. 3rd Avenue
Pompano Beach, Florida 33060

The undersigned certifies under oath the truth and correctness of all statements and of all answers to questions made hereinafter.

We (I), the undersigned, hereby agree to furnish the item(s)/service(s) described in the Request for Proposal. We (I) certify that we(I) have read the entire document, including the Scope of Work, Additional Requirements, Supplemental Attachments, Instructions to Proposers, Terms and Conditions, and any addenda issued. We agree to comply with all requirements of the Request for Proposals.

		Check One	
Company Name	CBIZ CPAs P.C.	✓	Corporation
Address	201 East Las Olas Boulevard, 21 Floor	☐	Partnership
City, State, Zip	Fort Lauderdale, FL 33301	☐	Individual
Telephone No.	954.320.8000	☐	Other

Email address for the above signer (if any): Branden.Lopez@cbiz.com

Federal Tax ID Number: 43-1947695

Typed/Printed Name and Title: Branden Lopez, Shareholder

Authorized Signature: B Lopez

If Proposer is a corporation, answer the following:

a) Date of Incorporation (MM/DD/YY): December 21, 2001

b) State of Incorporation: Missouri

c) President's name: Jeffrey Gluck

d) Vice President's name: Andrew Gragnani

e) Secretary's name: William D. Mann Jr.

f) Treasurer's name: Christopher Munsch

g) Name and address of Resident Agent: Corporation Service Company 1201 Hays Street Tallahassee, FL 32301

Detail by Entity Name

Foreign Profit Corporation
CBIZ CPAS P.C.

Filing Information

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Event Date Filed	08/13/2024
Event Effective Date	NONE

Principal Address

730 3rd Avenue
11th Floor
New York, NY 10017

Changed: 02/20/2026

Mailing Address

700 W 47th St
Suite 1100
Kansas City, MO 64112

Changed: 02/20/2026

Registered Agent Name & Address

CORPORATION SERVICE COMPANY
1201 HAYS STREET
TALLAHASSEE, FL 32301-2525

Name Changed: 08/22/2014

Address Changed: 08/22/2014

Officer/Director Detail

Name & Address

Title Director

Lilly, Jennifer
11100 Northeast 8th Street
Suite 400
Bellevue, WA 98004

Title Director, COO

Gragnani, Andrew
730 3rd Avenue
11th Floor
New York, NY 10017

Title Director, President, CEO

Gluck, Jeffrey
730 3rd Avenue
11th Floor
New York, NY 10017

Title Director

Cohen, Michael
340 Mount Kemble Avenue
2nd Floor
Morristown, NJ 07960

Title Director

Schlisselfeld, Abe
685 Third Ave
New York, NY 10017

Title Secretary

Mann Jr., William D.
700 West 47th Street
Suite 1100
Kansas City, MO 64112

Title Director

Languirand, Paul
One Citizens Plaza
9th Floor
Providence, RI 02903

Title Treasurer

Munsch, Christopher
700 West 47th Street
Suite 1100
Kansas City, MO 64112

Title Director

Larsen, Katina
700 W 47th St
Suite 1100
Kansas City, MO 64112

Title Director

Banerjee, Sougata
600 Anton Boulevard
Suite 1600
Costa Mesa, CA 92626

Title Director

Burton, Dana
140 Fountain Parway North
Suite 410
St Petersburg, FL 33716

Annual Reports

Report Year	Filed Date
2024	04/21/2024
2025	03/24/2025
2026	02/20/2026

Document Images

02/20/2026 -- ANNUAL REPORT	View image in PDF format
03/24/2025 -- ANNUAL REPORT	View image in PDF format
08/13/2024 -- Name Change	View image in PDF format
04/21/2024 -- ANNUAL REPORT	View image in PDF format
04/24/2023 -- ANNUAL REPORT	View image in PDF format
03/31/2022 -- ANNUAL REPORT	View image in PDF format
04/26/2021 -- ANNUAL REPORT	View image in PDF format
02/12/2020 -- ANNUAL REPORT	View image in PDF format
02/04/2019 -- ANNUAL REPORT	View image in PDF format
01/12/2018 -- ANNUAL REPORT	View image in PDF format
03/16/2017 -- ANNUAL REPORT	View image in PDF format
03/08/2016 -- ANNUAL REPORT	View image in PDF format
04/09/2015 -- ANNUAL REPORT	View image in PDF format
08/22/2014 -- Reg. Agent Change	View image in PDF format
01/14/2014 -- ANNUAL REPORT	View image in PDF format
02/24/2013 -- ANNUAL REPORT	View image in PDF format
03/09/2012 -- ANNUAL REPORT	View image in PDF format
03/28/2011 -- ANNUAL REPORT	View image in PDF format
04/19/2010 -- ANNUAL REPORT	View image in PDF format

04/29/2009 -- ANNUAL REPORT	View image in PDF format
04/09/2008 -- ANNUAL REPORT	View image in PDF format
03/24/2007 -- ANNUAL REPORT	View image in PDF format
03/28/2006 -- ANNUAL REPORT	View image in PDF format
07/18/2005 -- ANNUAL REPORT	View image in PDF format
03/17/2004 -- ANNUAL REPORT	View image in PDF format
01/08/2003 -- Foreign Profit	View image in PDF format

Exhibit “C” – Cover Page

1. Insurance Requirements
2. Approved Insurance

EXHIBIT C – INSURANCE REQUIREMENTS:

AUDITOR shall not commence services under the terms of this Agreement until certification or proof of insurance detailing terms and provisions has been received and approved in writing by the CITY's Risk Manager. If you are responding to a bid and have questions regarding the insurance requirements hereunder, please contact the CITY's Purchasing Department at (954) 786-4098. If the contract has already been awarded, please direct any queries and proof of the requisite insurance coverage to CITY staff responsible for oversight of the subject project/contract.

AUDITOR is responsible to deliver to the CITY for timely review and written approval/disapproval Certificates of Insurance which evidence that all insurance required hereunder is in full force and effect and which name on a primary basis, the CITY as an additional insured on all such coverage. **Such policy or policies shall be issued by United States Treasury approved companies authorized to do business in the State of Florida. The policies shall be written on forms acceptable to the CITY's Risk Manager, meet a minimum financial A.M. Best and Company rating of no less than Excellent, and be part of the Florida Insurance Guarantee Association Act. No changes are to be made to these specifications without prior written approval of the CITY's Risk Manager.**

Throughout the term of this Agreement, CITY, by and through its Risk Manager, reserve the right to review, modify, reject or accept any insurance policies required by this Agreement, including limits, coverages or endorsements. CITY reserves the right, but not the obligation, to review and reject any insurer providing coverage because of poor financial condition or failure to operate legally.

Failure to maintain the required insurance shall be considered an event of default. The requirements herein, as well as CITY's review or acceptance of insurance maintained by AUDITOR, are not intended to and shall not in any way limit or qualify the liabilities and obligations assumed by AUDITOR under this Agreement.

Throughout the term of this Agreement, AUDITOR and all subcontractors or other agents hereunder, shall, at their sole expense, maintain in full force and effect, the following insurance coverages and limits described herein, including endorsements.

A. Worker's Compensation Insurance covering all employees and providing benefits as required by Florida Statute, Chapter 440, regardless of the size of the company (number of employees) or the state in which the work is to be performed or of the state in which AUDITOR is obligated to pay compensation to employees engaged in the performance of the work. AUDITOR further agrees to be responsible for employment, control and conduct of its employees and for any injury sustained by such employees in the course of their employment.

B. Liability Insurance.

(1) Naming the CITY of Pompano Beach as an additional insured as CITY's interests may appear, on General Liability Insurance only, relative to claims which arise from AUDITOR's negligent acts or omissions in connection with AUDITOR's performance under this Agreement.

(2) Such Liability insurance shall include the following checked types of insurance and indicated minimum policy limits.

Type of Insurance	Limits of Liability
GENERAL LIABILITY:	Minimum $1,000,000 Per Occurrence and $2,000,000 Per Aggregate

* Policy to be written on a claims incurred basis

XX	comprehensive form	bodily injury and property damage
XX	premises - operations	bodily injury and property damage
__	explosion & collapse hazard	
__	underground hazard	
XX	products/completed operations hazard	bodily injury and property damage combined
XX	contractual insurance	bodily injury and property damage combined
XX	broad form property damage	bodily injury and property damage combined
XX	independent contractors	personal injury
XX	personal injury	
XX	CG2010	ongoing operations (or its' equivalent)
XX	CG 2037	completed operations (or its' equivalent)
__	sexual abuse/molestation	Minimum $1,000,000 Per Occurrence and Aggregate

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AUTOMOBILE LIABILITY: [x] Minimum $1,000,000 Per Occurrence and $2,000,000 Per Aggregate. Bodily injury (each person) bodily injury (each accident), property damage, bodily injury and property damage combined.

	comprehensive form	[ ] Minimum $10,000/$20,000/$10,000 (Florida's Minimum Coverage)
XX	owned	
XX	hired	
XX	non-owned	

EXCESS LIABILITY		Per Occurrence	Aggregate
XX Umbrella (Drop Down).	bodily injury and property damage combined	$5,000,000	$5,000,000

PROFESSIONAL LIABILITY	Per Occurrence	Aggregate
XX * Policy to be written on a claims made basis	$5,000,000	$5,000,000

CYBER LIABILITY (Technology)	Per Occurrence	Aggregate
XX * Policy to be written on a claims made basis	$2,000,000	$4,000,000

XX Network Security / Privacy Liability
XX Breach Response / Notification Sublimit (minimum limit of 50% of policy aggregate)
XX Technology Products E&O - $2,000,000 (only applicable for vendors supplying technology related services and or products)
XX Coverage shall be maintained in effect during the period of the Agreement and for not less than four (4) years after termination/ completion of the Agreement.

CRIME LIABILITY or FIDELITY BOND	Per Occurrence	Aggregate
XX * Policy to be written on a claims made basis	$1,000,000	$1,000,000

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(3) If Professional Liability insurance is required, AUDITOR agrees the indemnification and hold harmless provisions of Section 12 of the Agreement shall survive the termination or expiration of the Agreement for a period of three (3) years unless terminated sooner by the applicable statute of limitations.

C. Employer's Liability. AUDITOR and all subcontractors shall, for the benefit of their employees, provide, carry, maintain and pay for Employer's Liability Insurance in the minimum amount of One Hundred Thousand Dollars ($100,000.00) per employee, One million Dollars ($1,000,000) per aggregate.

D. Policies: Whenever, under the provisions of this Agreement, insurance is required of the AUDITOR, the AUDITOR shall promptly provide the following:

(1) Certificates of Insurance evidencing the required coverage;

(2) Names and addresses of companies providing coverage;

(3) Effective and expiration dates of policies; and

(4) A provision in all policies affording CITY thirty (30) days written notice by a carrier of any cancellation or material change in any policy.

E. Insurance Cancellation or Modification. Should any of the required insurance policies be canceled before the expiration date, or modified or substantially modified, the issuing company shall provide thirty (30) days written notice to the CITY.

F. Waiver of Subrogation. AUDITOR hereby waives any and all right of subrogation against the CITY, its officers, employees and agents for each required policy. When required by the insurer, or should a policy condition not permit an insured to enter into a pre-loss agreement to waive subrogation without an endorsement, then AUDITOR shall notify the insurer and request the policy be endorsed with a Waiver of Transfer of Rights of Recovery Against Others, or its equivalent. This Waiver of Subrogation requirement shall not apply to any policy which includes a condition to the policy not specifically prohibiting such an endorsement, or voids coverage should AUDITOR enter into such an agreement on a pre-loss basis.

Client#: 2372 CBIZINC

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 7/16/2026

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 any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
CBIZ Insurance Services, Inc.
700 West 47th Street, Suite 1100
Kansas City, MO 64112
816 945-5500

CONTACT NAME: Kayla McCullough
PHONE (A/C, No, Ext): FAX (A/C, No):
E-MAIL ADDRESS: kmccullough@cbiz.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : National Fire Insurance Co. of Hartford	20478
INSURER B : The Continental Insurance Company	35289
INSURER C : American Casualty Company of Reading	20427
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
CBIZ, Inc. and Subsidiaries
5959 Rockside Woods Blvd North, Ste 600
Independence, OH 44131

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			7034653540	09/30/2025	09/30/2026	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$100,000
	$0 Deductible						MED EXP (Any one person)	$15,000
							PERSONAL & ADV INJURY	$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$2,000,000
	POLICY X PRO-JECT X LOC						PRODUCTS - COMP/OP AGG	$2,000,000
	OTHER:							$
A	AUTOMOBILE LIABILITY			6081633833	09/30/2025	09/30/2026	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
B	X UMBRELLA LIAB X OCCUR			7034502049	09/30/2025	09/30/2026	EACH OCCURRENCE	$25,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$25,000,000
	DED RETENTION $							$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			WC6072461232	09/30/2025	09/30/2026	X PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: N	N / A		WC6072461246CA	09/30/2025	09/30/2026	E.L. EACH ACCIDENT	$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$1,000,000
							E.L. DISEASE - POLICY LIMIT	$1,000,000

APPROVED
David Daley
By David Daley at 5:40 pm, Jul 20, 2026

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

City of Pompano Beach is included as additional insured as respects to General liability only as required by written contract.

CERTIFICATE HOLDER

City of Pompano Beach
100 W Atlantic Blvd
Pompano Beach, FL 33060

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

CERTIFICATE OF LIABILITY INSURANCE

ACORD®

DATE (MM/DD/YYYY): 07/17/2026

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PRODUCER
Aon Risk Services Central, Inc.
200 East Randolph Street, 12th Floor
Chicago, IL 60601

CONTACT NAME: Kyle Daker
PHONE (A/C, No, Ext): 1 312.785.5658 **FAX (A/C, No):**
E-MAIL ADDRESS: kyle.daker@aon.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Aspen Specialty Insurance Co	10707
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED
CBIZ CPAs P.C.
5 Bryant Park
1065 Avenue of the Americas
New York City, NY 10018

APPROVED
David Daley
By David Daley at 5:44 pm, Jul 20, 2026

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY / PRO-JECT / LOC OTHER:						EACH OCCURRENCE	$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
							GENERAL AGGREGATE	$
							PRODUCTS - COMP/OP AGG	$
								$
	AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS / SCHEDULED AUTOS HIRED AUTOS / NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB OCCUR **EXCESS LIAB** CLAIMS-MADE DED RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					PER STATUTE / OTH-ER	
							E.L. EACH ACCIDENT	$
							E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Indemnity Insurance			LR003YH25	01-Nov-25	01-Nov-26	US $5,000,000 any one claim and in the aggregate.	

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

CERTIFICATE HOLDER
City of Pompano Beach
100 W Atlantic Blvd
Pompano Beach, FL 33060

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 South, Inc.

Client#: 2372 CBIZINC

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 7/16/2026

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

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PRODUCER	
CBIZ Insurance Services, Inc. 700 West 47th Street, Suite 1100 Kansas City, MO 64112 816 945-5500	CONTACT NAME: Kayla McCullough PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS: kmccullough@cbiz.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Illinois Union Insurance Co.	27960
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED

CBIZ, Inc. and Subsidiaries
5959 Rockside Woods Blvd North, Ste 600
Independence, OH 44131

APPROVED David Daley
By David Daley at 5:36 pm, Jul 20, 2026

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY / PRO-JECT / LOC OTHER:						EACH OCCURRENCE $ DAMAGE TO RENTED PREMISES (Ea occurrence) $ MED EXP (Any one person) $ PERSONAL & ADV INJURY $ GENERAL AGGREGATE $ PRODUCTS - COMP/OP AGG $ $
	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) $ BODILY INJURY (Per person) $ BODILY INJURY (Per accident) $ PROPERTY DAMAGE (Per accident) $ $
	UMBRELLA LIAB / OCCUR EXCESS LIAB / CLAIMS-MADE DED / RETENTION $						EACH OCCURRENCE $ AGGREGATE $ $
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					PER STATUTE / OTH-ER E.L. EACH ACCIDENT $ E.L. DISEASE - EA EMPLOYEE $ E.L. DISEASE - POLICY LIMIT $
A	Technology/Cyber			G75528760001	06/01/2026	06/01/2027	$4,000,000 Each Claim & Aggregate

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

CERTIFICATE HOLDER	CANCELLATION
City of Pompano Beach 100 W Atlantic Blvd Pompano Beach, FL 33060	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

Client#: 2372 CBIZINC

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 7/16/2026

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PRODUCER	CONTACT NAME: Kayla McCullough	
CBIZ Insurance Services, Inc. 700 West 47th Street, Suite 1100 Kansas City, MO 64112 816 945-5500	PHONE (A/C, No, Ext):	FAX (A/C, No):
	E-MAIL ADDRESS: kmccullough@cbiz.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Great American Insurance Co.	16691
INSURED	INSURER B :	
CBIZ, Inc. and Subsidiaries 5959 Rockside Woods Blvd North, Ste 600 Independence, OH 44131	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

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

APPROVED David Daley
By David Daley at 5:38 pm, Jul 20, 2026

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY / PRO-JECT / LOC OTHER:						EACH OCCURRENCE	$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
							GENERAL AGGREGATE	$
							PRODUCTS - COMP/OP AGG	$
								$
	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR EXCESS LIAB / CLAIMS-MADE DED / RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					PER STATUTE / OTH-ER	
							E.L. EACH ACCIDENT	$
							E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Crime/ Employee Dishonesty			SAA547972523	06/01/2026	06/01/2027	$15,000,000 Per Loss Includes 3rd Party	

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

CERTIFICATE HOLDER	CANCELLATION
City of Pompano Beach 100 W Atlantic Blvd Pompano Beach, FL 33060	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

Exhibit “D” – Cover Page

1. Professional Auditing Standards

CBIZ CPAs P.C.

201 East Las Olas Boulevard
21st Floor
Fort Lauderdale, FL 33301

P: 954.320.8000

Contract Exhibit "D"
Professional Auditing and Regulatory Standards Documentation
Auditor and Management Responsibilities

ENGAGEMENT OBJECTIVES AND OUR RESPONSIBILITIES

CBIZ CPAs P.C. ("CBIZ CPAs," "Firm," "we," "us," or "our") will audit the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Pompano Beach, Florida (the "City", "Entity", "you," or "your") as of September 30, 2026, and for the fiscal year then ended and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents. This letter encompasses and applies to the audit of fiscal years ending September 30, 2026, through September 30, 2030.

Our audit will be conducted with the objectives of our expressing an opinion on each opinion unit.

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America ("U.S. GAAP") as promulgated by the Governmental Accounting Standards Board (GASB) require that certain information, such as management's discussion and analysis ("MD&A"), the budgetary comparison for the General Fund and major special revenue funds, and various pension and other post-employment benefits (OPEB) schedules, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's required supplementary information ("RSI") in accordance with GAAS. These limited procedures will consist of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Police and Firefighters' Retirement System Schedule of Changes in the City's Net Pension Liability and Related Ratios
- Police and Firefighters' Retirement System Schedule of City Contributions
- General Employees' Retirement System Schedule of Changes in the City's Net Pension Liability and Related Ratios
- General Employees' Retirement System Schedule of City Contributions
- Schedule of Changes in the City's Total OPEB Liability and related Ratios
- Budgetary Comparison Schedules
- Notes to the Required Supplementary Information

Supplementary information other than RSI will accompany the City's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Combining and Individual Fund Financial Statements and Schedules
- Schedule of expenditures of federal awards and state financial assistance, as applicable.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements. Management of the City is responsible for the other information included in the annual report. Our opinions on the basic financial statements do not cover the other information listed below, and we will not express an opinion or any form of assurance thereon:

- Introductory Section
- Statistical Section

It is our understanding that our auditors' report will be included in the City's Annual Comprehensive Financial Report, and that this annual report will be issued by March 2027 electronically.

<u>Auditor Responsibilities</u>

We will conduct our audits in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), in accordance with the Florida Single Audit Act and Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of an audit of financial statements in accordance with GAAS, *Government Auditing Standards,* the Florida Single Audit Act, and

Chapter 10.550, Rules of the Auditor General, we will exercise professional judgment and maintain professional skepticism throughout the audit. We will also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

2. Obtain an understanding of the system of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

4. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America, the Florida Single Audit Act, and Chapter 10.550, Rules of the Auditor General. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the City's basic financial statements. Our report will be addressed to the governing body of the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report, or if necessary, withdraw from the engagement, provided, however, that any termination, withdrawal, resignation, suspension of services, or discontinuance of work by CBIZ CPAs shall be subject to Article IX of the Agreement, unless compliance with Article IX is prohibited by applicable law or professional auditing standards. In the event of a conflict between this section and the Agreement, interpretation shall be governed by industry-accepted professional auditing standards. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

In addition, we will audit the City's compliance over major federal award and state projects for the years ended September 30, 2026, and for each applicable fiscal year during the term of the Agreement, including fiscal years ending September 30, 2027 through September 30, 2030, as applicable. Our audit will be conducted with the objectives of our expressing an opinion on compliance regarding the entity's major federal and state awards, as applicable.

The objectives of our compliance audit is to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Audit of Major Program Compliance

Our audit of the City's major federal and state award programs compliance will be conducted in accordance with the requirements of the Florida Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, Florida Single Audit Act and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement, provided, however, that any termination, withdrawal, resignation, suspension of services, or discontinuance of work by CBIZ CPAs shall be subject to Article IX of the Agreement, unless compliance with Article IX is prohibited by applicable law or professional auditing standards. In the event of a conflict between this section and the Agreement, interpretation shall be governed by industry-accepted professional auditing standards.

The Uniform Guidance and the Florida Single Audit Act requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal and state award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform

Guidance, and Florida Single Audit Act, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal and state programs as a whole.

As part of a compliance audit in accordance with GAAS, *Government Auditing Standards,* the Florida Single Audit Act, and Chapter 10.550, Rules of the Auditor General, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal and state programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and Florida Single Audit Act.

Also, as required by the Uniform Guidance and Florida Single Audit Act, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal and state award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

MANAGEMENT'S RESPONSIBILITIES

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with U.S. GAAP;

2. For the design, implementation, and maintenance of an effective system of internal control over the financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and state programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal and state awards (including notes and noncash assistance received), as applicable, in accordance with the Uniform Guidance and Florida Single Audit Act;
6. For designing, implementing, and maintaining effective internal control over federal and state awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal and state statutes, regulations, and the terms and conditions of the federal and state awards;
7. For identifying and ensuring that the entity complies with federal and state laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs, and implementing systems designed to achieve compliance with applicable federal and state statutes, regulations, and the terms and conditions of federal award and state programs;
8. For disclosing accurately, currently, and completely the financial results of each federal and state award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
    a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal and state award programs, such as records, documentation, and other matters;
    b. Additional information that we may request from management for the purpose of the audit;
    c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence;
    d. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report (if applicable); and
    e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditors' report (if applicable).

16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of non-attest services, including identifying the proper party to oversee non-attest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For the evaluation of the effectiveness of the entity's internal control over financial reporting using suitable and available criteria;
22. For providing us with management's written assessment about the effectiveness of the entity's internal control over financial reporting;
23. For supporting management's assessment about the effectiveness of the entity's internal control over financial reporting with sufficient evaluations and documentation (e.g., policy or accounting manuals, narrative memoranda, flowcharts, decision tables, procedural write-ups, or completed questionnaires)
24. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
25. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards and state financial assistance, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance and Florida Single Audit Act, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards and state financial assistance, (c) to include our report on the schedule of expenditures of federal awards and state financial assistance in any document that contains the schedule of expenditures of federal awards and state financial assistance that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards and state financial assistance with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards and state financial assistance no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

Management is responsible for all management decisions and performing all management functions including critical judgments and conclusions, and for designating an individual, preferably from senior management, with suitable skill, knowledge, or experience to oversee any financial statement preparation services, assistance with the preparation of the Data Collection Form, bookkeeping services, tax services, or other services we or our associated company CBIZ, Inc. (or its related entities (collectively with CBIZ, Inc., "CBIZ")) provides.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. If you are missing any documents or workpapers from our prior years' engagements (if applicable), it is your responsibility to inform us. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditors' report to the date the financial statements are issued.

Schedule of Expenditures of Federal Awards and State Financial Assistance

We will subject the schedule of expenditures of federal awards and state financial assistance to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards and state financial assistance is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. **It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse.** The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

Per federal requirements, the Data Collection Form is required to be submitted within the *earlier* of thirty (30) days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Auditors' Report and Reproduction

We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to those charged with governance. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s) to our auditors' report. If for any reason, we are unable to complete the audit or we are unable to form or have not formed an opinion, we may decline to express an opinion or decline to issue a report as a result of the engagement. If, in our professional judgment, the circumstances require us to do so, we may resign from the engagement prior to completion.

Except to the extent prohibited by law, if you intend to publish or otherwise reproduce the financial statements and/or make reference to our Firm, you agree that the City's management will provide us with a draft for our review and approval before disclosure, inclusion or incorporation by reference of any of our reports or the reference to CBIZ CPAs before such document or information is published, printed, or distributed. You also agree to provide us with the final reproduced material for our approval before it is distributed. In addition, to avoid unnecessary delay or misunderstanding, you agree to provide us timely notice of your intention to issue any such document. Any fees for additional procedures or services related to CBIZ CPAs' review or approval of reproduced, published, incorporated, or referenced financial statements shall be subject to Article X of the Agreement and shall not be incurred or payable unless approved in advance in writing by the City. In the event of a conflict between this paragraph and the Agreement, the Agreement shall control. Notwithstanding the foregoing, you may distribute the financial statements "as is," without our written consent; provided such financial statements are not inserted in any other document or are not altered or revised in any manner, including without limitation, the alteration, addition or removal of data or information to or from such financial statements.

<u>Predecessor Auditor</u>

We are required by auditing standards generally accepted in the United States of America to make certain communications with your predecessor auditor. Soon after our appointment as your new auditors, we will request your permission to contact your predecessor auditor, and they will require your authorization to respond fully to our inquiries and to provide us with copies of certain of their working papers. Our continued acceptance of this engagement is subject to the results of such communication. We will notify you immediately if we become aware of anything from your predecessor auditor that results in our not being able to continue this engagement and resulting in us terminating and resigning from this engagement and any termination, withdrawal, resignation, suspension of services, or discontinuance of work by CBIZ CPAs shall be subject to Article IX of the Agreement, unless compliance with Article IX is prohibited by applicable law or professional auditing standards. In the event of a conflict between this section and the Agreement, interpretation shall be governed by industry-accepted professional auditing standards.

<u>Independence and Our Personnel</u>

Professional standards require that a firm and its members maintain independence throughout the duration of the professional relationship with a City. These services are being provided under the AICPA and Government Accountability Office (GAO) independence standards. If the City becomes subject to Public Company Accounting Oversight Board ("PCAOB") or Securities and Exchange Commission ("SEC") independence standards, those standards will need to be followed. As a result, certain non-attest services that would not impair our independence under the AICPA and Government Auditing Standards may have impaired our past or may impair our future independence under the PCAOB and SEC standards. CBIZ CPAs' acceptance of this engagement is conditioned on confirming that it is independent under applicable standards. We will inform you promptly if we determine that we are not independent.

In addition, we will periodically reevaluate our independence as part of our customary City continuance process or more frequently, should circumstances arise that may require us to investigate whether our independence may have been impaired in which case we may terminate, withdraw, resign, suspend services or discontinue work, provided, however, that any termination, withdrawal, resignation, suspension of services, or discontinuance of work by CBIZ CPAs shall be subject to Article IX of the Agreement, unless compliance with Article IX is prohibited by applicable law or professional auditing standards. In the event of a conflict between this section and the Agreement, interpretation shall be governed by industry-accepted professional auditing standards. You agree to promptly advise us of any matters or changes in circumstances that could affect our independence or give rise to conflicts including, changes in senior management or the City Commission, or entities that may have preexisting relationships with CBIZ or CBIZ CPAs or conflicts that could affect our independence.

Any discussions that the City has with personnel of CBIZ CPAs or CBIZ regarding potential employment with the City could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence. Employment offers to any staff member working on your engagement without our prior knowledge may require substantial additional procedures to ensure our independence on this engagement. Any additional costs related to independence safeguards or procedures shall be subject to Article X of the Agreement and shall not be incurred or payable unless approved in advance in writing by the City.

Furthermore, during the term of this Agreement and for one year thereafter, the City agrees not to directly solicit for employment any CBIZ CPAs employee who is materially involved in performing services for the City under this engagement; provided, however, that this limitation shall not apply to employment resulting from a general solicitation, public advertisement, open job posting, recruitment process not specifically targeted at such employee, or an employee's independent inquiry or application. In the event of a conflict between this paragraph and the Agreement, the Agreement shall control.

Access to Working Papers; Confidentiality

Our workpapers and files for this engagement are the property of CBIZ CPAs. If we receive a subpoena or other administrative, judicial, or government demand or request requiring it to provide information or documents, we will, unless prohibited by law, provide written notice to the City of such demand or request. Notwithstanding the foregoing, access to, retention of, disclosure of, transfer of, inspection of, and production of workpapers, audit files, records, public records, exempt or confidential records, and any other documents or information related to this engagement shall be governed by Article V of the Agreement and applicable law, including Chapter 119, Florida Statutes. Nothing in this section shall limit the City's rights, the Auditor's obligations, or any governmental, oversight, successor auditor, or public records access rights set forth in the Agreement. In the event of a conflict between this section and the Agreement, the Agreement shall control.

Certain professional standards, including American Institute of Certified Public Accountants Code of Professional Conduct 1.700 and similar rules adopted by state boards of accountancy, prohibit the disclosure of City confidential information without City consent, except in limited circumstances. CBIZ CPAs will treat the City's confidential information in accordance with applicable professional standards. Any disclosure, transmission, storage, use, or access to City information shall be subject to the Agreement, including without limitation the Agreement's public records, confidentiality, records retention, and information security requirements, and applicable federal, state, and local laws. In the event of a conflict between this section and the Agreement, the Agreement shall control.

The City authorizes CBIZ CPAs to use email and other electronic methods to transmit and receive information, including confidential information, related to this engagement. CBIZ CPAs will employ commercially reasonable efforts to protect the confidentiality of transmitted information. CBIZ CPAs shall use secure methods for transmitting, receiving, storing, and accessing City confidential information, protected information, and exempt or confidential public records, and shall not use any third-party electronic file transfer, storage, analysis, artificial intelligence, or similar service for City information unless such use is consistent with the Agreement and applicable law.

In performing our engagement, we will utilize professional and administrative staff who are employed by or otherwise associated with CBIZ or other entities. These individuals will be under the direct control and supervision of CBIZ CPAs, which is solely responsible for the professional performance of our engagement. Additionally, the professional staff is subject to the standards governing the accounting profession, including the requirement to maintain the confidentiality of City information, and CBIZ CPAs has contractual agreements requiring confidential treatment of all City information. CBIZ CPAs shall remain responsible for any access to or handling of City information by CBIZ, CBIZ-related entities, personnel, subcontractors, vendors, or other third-party service providers, and shall ensure that such persons or entities maintain the confidentiality, security, and legal protections applicable to City information.

In addition, the City agrees that we may provide CBIZ with access to the City's accounting, financial, and other records in our possession so that CBIZ can provide the City with any services it has engaged them to perform. Such access shall be limited to the extent necessary to perform services under the Agreement or any other City-approved engagement and shall not authorize any use or disclosure of City information for unrelated services, marketing, benchmarking, data analytics, insight generation, product development, or other secondary purposes without the City's prior written consent.

Should you request that we use a third-party electronic file transfer service in connection with this engagement, you acknowledge that CBIZ CPAs makes no representations or warranties regarding the security of data transmitted to and from, or stored by, that third-party electronic file transfer service. You also agree that CBIZ CPAs is not responsible for any loss, or unauthorized interception, of data transmitted to and from, or stored by, third-party electronic file transfer service. This paragraph shall not limit CBIZ CPAs' obligations under the Agreement or applicable law, nor shall it waive any responsibility CBIZ CPAs may have for protecting City information while such information is in CBIZ CPAs' possession, custody, or control.

CBIZ CPAs shall not use confidential information, protected information, exempt or confidential public records, or other City information received in connection with this engagement for internal or third-party data analysis, benchmarking, insight generation, artificial intelligence processing, marketing, promotional, or business-development purposes without the City's prior written consent.

Nothing in this letter is intended to limit your rights and obligations pursuant to the Florida "Sunshine Law", Florida Statute 286.011.

Community Redevelopment Agency

As required by Chapter 163, Section 163.387(8), Florida Statutes, the Pompano Beach Community Redevelopment Agency (a component unit of the City) is to produce stand-alone financial statements. In accordance with Florida Auditor General Rule 10.557(3), we will provide the required auditors' reports to be included in the CRA stand-alone financial statements.

Examination

We will perform, in accordance with Chapter 10.550, Rules of the Auditor General of the State of Florida, an examination pursuant to AICPA *Professional Standards*, promulgated by the American Institute of Certified Public Accountants regarding the compliance of the City and CRA with 218.415, Florida Statutes, Local Government Investment Policies and compliance with Sections 163.387(6) and 163.387(7), Florida Statutes, as applicable. There is no additional cost for this service. Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards. At the conclusion of the examination engagement, you agree to provide us with certain written representations in the form of a representation letter.

Surtax-Funded Municipal Transportation Projects

We will audit the Schedule of Surtax Contract Expenses (the "Schedule") of the City for the fiscal year ended September 30, 2026, and for each applicable fiscal year during the term of the Agreement, including fiscal years ending September 30, 2027 through September 30, 2030, as applicable, and examine the City's compliance with the provisions stipulated in the Surtax Interlocal Agreement. We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. Our examination will be conducted in accordance with attestation standards established by the AICPA. Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the Schedule in conformity with U.S. GAAP. You, as management, accept responsibility for the City's compliance with specified requirements stipulated in the Surtax Interlocal Agreement and the City's internal control over compliance. At the conclusion of the engagement, we will require certain written representations from you. In the event of a conflict between this section and the Agreement, interpretation shall be governed by industry-accepted professional auditing standards.

Multi-Year and Termination

Each year's services performed by CBIZ CPAs shall be considered to be separate and discrete from other years' services and deemed to have concluded upon CBIZ CPAs' issuance of its report. We may terminate this Agreement if, in the auditor's professional judgment and in accordance with the AICPA Code of Professional Conduct, applicable law, or other applicable professional auditing standards, circumstances arise which could impair the auditor's independence or the auditor can no longer rely on the integrity of management or circumstances arise which delay or prohibit the Consultant from performing services in accordance with professional auditing standards or the terms of this Agreement; provided, however, that any termination, withdrawal, resignation, suspension of services, or discontinuance of work by CBIZ CPAs shall be subject to Article IX of the Agreement, unless compliance with Article IX is prohibited by applicable law or professional auditing standards. CBIZ CPAs shall provide the City with prompt written notice describing the basis for such termination, withdrawal, resignation, suspension, or discontinuance, and shall cooperate with the City in good faith to minimize disruption to the City's audit schedule and transition of services, to the extent permitted by applicable law and professional auditing standards. In the event of a conflict between this section and the Agreement, interpretation shall be governed by industry-accepted professional auditing standards.

Peer Review Report

A copy of our most recent peer review report is available on our website (www.cbizcpas.com/about-us).