

Proposal for Independent Auditing Services for the  
**CITY OF POMPANO BEACH,  
FLORIDA**

RFP #L-50-16

May 18, 2016

**MARCUM**  
ACCOUNTANTS ▲ ADVISORS

**MICHAEL D. FUTTERMAN**, CPA, Partner  
450 East Las Olas Blvd. | Ninth Floor | Ft. Lauderdale, FL 33301  
Phone 954.320.8200 Ext. 9610 | michael.futterman@marcumllp.com  
**MARCUMLLP.COM**

**RFP # L-50-16**  
**PROPOSAL FOR INDEPENDENT AUDITING SERVICES**  
**EXHIBIT I**

**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)**

**Cover Page**

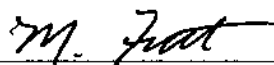
- A. Proposal Response Requirements (ITEMS 1-25)**
- B. Highly Desirable Functions/Services (ITEMS 26-32)**
- C. Acknowledgment of Addendum**

**RFP # L-50-16**  
**PROPOSAL FOR INDEPENDENT AUDITING SERVICES**

SUBMITTED TO: City of Pompano Beach  
Purchasing Office  
1190 N.E. 3rd Avenue, Building C (Front)  
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 of the requirements of the entire Request for Proposals.

		Check One
Company Name	Marcum LLP	<input type="checkbox"/> Corporation
Address	450 E. Las Olas Blvd., Ninth Floor	<input checked="" type="checkbox"/> Partnership
City, State, Zip	Fort Lauderdale, FL 33301	<input type="checkbox"/> Individual
Telephone No.	(954) 320-8002, Ext. 39610	<input type="checkbox"/> Other
Fax No.	(954) 320-8001	
Email address for above signer (if any)	michael.futterman@marcumllp.com	
Federal Tax ID Number	11-1986323	
Typed/Printed Name and Title	Michael D. Futterman, Partner	
Authorized Signature		

If Proposer is a corporation, answer the following:

- a) Date of Incorporation (MM/DD/YY): Not Applicable
- b) State of Incorporation: \_\_\_\_\_
- c) President's name: \_\_\_\_\_
- d) Vice President's name: \_\_\_\_\_
- e) Secretary's name: \_\_\_\_\_
- f) Treasurer's name: \_\_\_\_\_
- g) Name and address of Resident Agent: \_\_\_\_\_

## **A. PROPOSAL RESPONSE REQUIREMENTS (ITEMS 1-25)**

The Proposer's response to the City's RFP **MUST** consist of the following and be presented in the following order. Failure to include these items will deem the bid non-responsive:

### **1. Statement of Qualifications and Introduction [MAXIMUM 1 PAGE]:**

This section will summarize, in a brief and concise manner, the Proposer's understanding of the RFP, and the City's objective and general qualifications of firm(s) to submit a proposal. The section should name all of the persons authorized to make presentations for the Proposer, including the titles, addresses, and telephone numbers. Proposed joint ventures should be made clear in this section.

Marcum LLP (Marcum) is pleased to respond to the request for proposal No. L-50-16 to provide independent auditing services to the City of Pompano, Florida (the City). Over our 60 year history, Marcum has provided professional services to the public sector, including counties, local governments, government pension plans, charter schools, community redevelopment agencies, special districts and other governmental entities. In the past year alone, the Florida region of Marcum has performed more than 40 audits of governmental entities. We have extensive experience in the Federal and Florida Single Acts and the Uniform Guidance. As outlined in our proposal, we will conduct an audit of the financial statements of the City, for fiscal year ending September 30, 2016 and each of the four (4) subsequent fiscal years. We commit to perform the work within the time period as well as to the performance standards defined in the request for proposal.

#### **THE MARCUM DIFFERENCE**

**TRANSITION EXPERIENCE:** Our team offers a great deal of experience with transitioning to new clients and our process streamlines the transition while minimizing the disruption to you during the auditor change. As a result of having a new team with a new approach, we offer you a different look at your systems with no pre-disposition to those systems.

**EXPERIENCE IN GOVERNMENT:** Marcum's public sector services is one of its primary sectors and focuses on local governments like the City, and other governmental entities. We serve more than 100 of such organizations nationally. In Florida, the public sector practice represents our largest industry focus where we serve over 40 clients. We are committed to this industry sector.

**LOCAL FIRM SERVICE PHILOSOPHY/NATIONAL FIRM RESOURCES:** Being a National firm with 29 offices and approximately 1,500 professionals, we serve as a strategic alternative to the larger firms. The partners and managers with whom you will develop relationships, drive all major decisions; possessing both the appropriate resources and decision making authority. **Our local firm approach provides hands-on service and timely communication, resulting in the City receiving the best of both worlds.**

**SPECTRUM OF SERVICES:** Our spectrum of services include Assurance Services, Advisory Services, Tax Services and Technology Assurance Services. Marcum is a leader with an outstanding reputation at the national and regional levels. The Firm does not have a record of substandard audit work, in fact, it is quite the opposite. Appendix A of our proposal provides our peer review report. Our PCAOB inspection results which are included on page 6-5 of this proposal, highlight the degree of services as well as the effectiveness of our system of quality control. **Marcum's commitment to audit quality is demonstrated by the results of our PCAOB inspection which illustrates a 0% deficiency rate.**

**ABILITIES AND EXPERIENCE OF PROFESSIONAL STAFF:** For this proposed engagement Marcum has assembled an audit team whose skills and experience match the requirements of the City. The proposed client service and audit engagement partner, Michael D. Futterman has extensive experience in performing audits of governmental entities. Michael is also the partner-in-charge of governmental services of the southeastern region of Marcum. He will be supported by an audit senior manager, Enrique Llerena, a quality control reviewer, Beila Sherman and a team of professionals. All decisions that affect the planning, execution and completion of the proposed audit will be made by Michael D. Futterman. His experience in conducting audits for other governmental entities brings a wealth of knowledge and gives us the opportunity to be more efficient and effective to the City. In addition, Marcum has formed an alliance with S. Davis and Associates PA as subcontractor, to assist in performing the engagement. Marcum will subcontract 15% of the work to the subcontractor for the proposal years. This subcontractor has extensive governmental audit experience and is a registered Small Business Enterprise (SBE). The issues of audit quality and technical proficiency are important matters for consideration. Equally important is a firm's commitment to continuing communications and providing a high caliber of professional service in a timely manner. Accounting firms, like people, have distinctive personalities. Perhaps the quality that best describes Marcum is **our ability to go beyond the routine, to provide an extra dimension in quality, effort and service to our clients.** Marcum members are always accessible and are sensitive to your needs. We will be available to answer questions, discuss audit issues, and provide solutions to such issues throughout the year as they arise. We believe that this commitment and performance, as well as our commitment to ongoing communication with you, sets Marcum apart from other firms. **Although our fees may not be the lowest, our service, our technical competency, and our value to you will be unparalleled.** Our Florida offices are located in Miami, Fort Lauderdale, West Palm Beach, and Orlando. We currently have over 180 employees in our four Florida offices, however the resources of all of our offices are available to us. Our technical competencies will be essential over the next several years with the implementation of new significant Governmental Accounting Standards Board pronouncements. **This assistance will be provided at no additional cost to the City.**

This is a firm and irrevocable offer for ninety (90) days from the date the proposal is opened.

## 2. PRICE PROPOSAL FORM

### SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

#### COMBINING SCHEDULE - ALL SERVICES

TOTAL ALL-INCLUSIVE MAXIMUM PRICE FOR EACH AUDIT ENGAGEMENT

<u>Nature of Service To Be Provided</u>	<u>Total Price*</u>
Audit of the 2016 Financial Statements	
Audit of Schedule of Expenditures of Federal	
Awards and State Financial Assistance	
	<u>\$116,976</u>

\*Please note that this price should reflect an assessment of all accounting pronouncements and accounting and auditing standards issued as of the RFP submission date and the anticipated impact of such on the engagement.

**EACH SERVICE DESCRIBED IN THE RFP SHOULD BE SUPPORTED BY AN INDIVIDUAL SCHEDULE IN THE FORMAT PROVIDED ON PAGE 5 OF THIS EXHIBIT.**

Signature of Official: M. Futter

Name (typed): Michael D. Futterman

Title: Partner

Firm: Marcum LLP

Date: May 18, 2016

**NOTE: By submitting a proposal your firm agrees to abide to the terms of the Audit Engagement Agreement (EXHIBIT J).**

- \* This fee includes up to one consent letter. In the event that additional letters are necessary we will negotiate the fee with the City utilizing the discounted rates applicable to the corresponding fiscal year's fee. This fee has also been reduced to account for the 100 hours of assistance that are to be provided by the Deputy Internal Auditor to Marcum.

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

**FOR THE AUDIT OF THE 2016 FINANCIAL STATEMENTS AND SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE FOR  
THE CITY OF POMPAÑO BEACH**

	Hourly Rates		Est. Hours	Fee
	Standard	Quoted		
Partners	425	272	65	\$17,680
	300	192	145	\$27,840
Managers	260	166		
Supervisory staff	180	115	285	\$32,832
Staff	170	109	355	\$38,624
Other (specify):				
Subtotal			850	\$116,976
Out-of-pocket expenses:				
Meals and lodging				
Transportation				
Other (specify):				
Total			850	\$116,976

**Notes:**

1. The rate quoted should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total all-inclusive maximum price.
2. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

## **INDEPENDENCE:**

- 3. The Proposer should provide an affirmative statement that it is independent of the City of Pompano Beach (the City) as defined by [generally accepted auditing standards/the U.S. General Accounting Office's *Government Auditing Standards*].**

Marcum LLP is independent of the City of Pompano Beach (the City) as defined by generally accepted auditing standards/the U.S. General Accounting Office's *Government Auditing Standards*.

- 4. The Proposer should also list and describe the firm's (or proposed subcontractors') professional relationships involving the City for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.**

Marcum LLP and S. Davis and Associates have not had any professional relationships involving the City for the past five (5) years.

## **EXPERTISE AND EXPERIENCE:**

**If the Proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable, for each question that follows.**

- 5. Number of years the firm has been in business.**

Marcum has been in business for over 60 years. See pages 6.1 through 6.14 for additional information.

- 6. Attach a copy of the State of Florida Board of Accountancy current/active license for all key professionals (senior/supervisor auditor and above) assigned to this engagement, as well as a copy of the license for the audit firm.**

See pages 6.1 through 6.14.

## MARCUM INTRODUCTION

Marcum LLP is one of the largest independent public accounting and advisory services firms in the nation. Ranked among the top Firms in the nation, Marcum offers the resources of 1,500 professionals, including over 200 partners, in more than 30 offices throughout the U.S., Grand Cayman and China. Headquartered in New York City, the Firm's presence runs deep with full-service offices strategically located in major business markets. Marcum is a member of the Marcum Group, an organization providing a comprehensive range of professional services spanning accounting and advisory, technology solutions, wealth management, and executive and professional recruiting. The Marcum Group companies include Marcum LLP; Marcum Technology LLC; Marcum Search LLC; Marcum Financial Services LLC; and Marcum Bernstein & Pinchuk LLP. For a listing of all of Marcum's partners, please visit our website at [www.marcumllp.com](http://www.marcumllp.com).

Established in 1951, Marcum is a leader with an outstanding reputation at the national and regional levels. Marcum is ranked as one of the largest firms in the New York metropolitan area (*Crain's New York Business*), the greater Philadelphia region (*Philadelphia Business Journal*), the New England region (*Boston Business Journal*) and the Southeast (*South Florida Business Journal*).

Marcum offers an extensive range of professional services and a high degree of specialization. In addition to traditional accounting, assurance and tax, including domestic and international tax planning and preparation, the Firm's professional services include mergers and acquisition planning, family office services, forensic accounting, business valuation and litigation support. The Firm has developed several niche practice areas serving private equity partnerships; hedge funds; SEC registrants; real estate; government; public and not-for-profit sectors; manufacturing; construction; healthcare; and bankruptcies and receiverships; as well as a China specialty practice.

Marcum professionals combine practical knowledge with years of experience to provide a level of understanding and service that is unique among

professional service firms. The Firm takes a team approach to every engagement, ensuring the highest degree of technical knowledge, experience and understanding of current issues and regulatory matters. In addition, as a founding member of The Leading Edge Alliance, a worldwide group of large, independent accounting practices, the Firm's professionals have added access to a wide range of industry and service specialization.

## OUR SPECTRUM OF SERVICES INCLUDE:

### Assurance Services

Assurance services primarily involve the audit of financial statements and the issuance of an opinion on the fairness of the presentation of financial position and results of operations of an entity.

Our philosophy and practice is to blend technical, practical and business approaches when conducting each engagement.

Assurance Governmental services also includes single audits, compliance audits, forensic audits, IT audits, internal audits, GASB implementation, financial statement and CAFR preparation, performance or operational reviews and a wide range of consulting services for local governments.

### Advisory Services

The Firm's Advisory services encompass the analysis of business problems, the evaluation of the scope of specific situations, as well as the development of solutions and alternative procedures. The purpose of this comprehensive endeavor is to assist clients in solving their management problems.

The scope of an advisory engagement is determined in large measure by the client, and depends partially on the extent of involvement of the client's own personnel. The Firm aims to provide clients with "know-how" by using personnel who have the knowledge and experience to serve clients in a wide range of functional areas such as accounting systems, computer systems, financial controls and organizational structure as well as business valuations and forensic audits.



## **Tax Services**

The term *tax services* is sometimes understood to mean tax return planning and preparation for companies and individuals; however, *all* organizations, including government entities, must understand and comply with various provisions of the Internal Revenue Code. Our service team has the knowledge and experience to meet our clients' tax needs.

## **IT RISK AND ASSURANCE SERVICES**

Marcum's IT Risk and Assurance Services leverages core strengths in all areas of managing technology risks into a strategic advantage for virtually every sector of business and industry. The results are stronger internal controls; smarter business practices; and improved efficiencies, productivity and revenue throughout your organization.

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.

At Marcum, 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.

## **Technology Consulting Insights**

Our highly certified, trained technology auditors and consultants, including CPAs, CISAs, CISSPs, CISM, CRISC, CITP or SAP certified, understand the financial reporting requirements of businesses. We are

objective and independent – our only mission is to recommend the best solution for the client situation to ensure financial information is accurately reported and properly protected.

## **Top-Level Attention**

Our Partners and Professionals believe in offering the highest quality of personal service along with the delivery of an exceptional product on every engagement.

## **Personal Service**

Our IT Risk and Assurance Services team understands your technology risk issues. We are able to tailor IT solutions to match your business needs while maintaining strong internal controls and advancing smart business practices.

The Marcum IT Risk and Assurance Services Group helps clients achieve quantum leaps in their ability to manage operations and improve performance with cost-effective solutions. We assess how technology drives a client's business and create a plan to enable business strategies. The result: technology solutions that drive your bottom line.

## **Information Risk Management**

- SOC 1 (SSAE 16)
- SOC 2
- SOC 3 (SysTrust, WebTrust)
- Encryption Advisory
- Agreed Upon Procedures
- Readiness Assessment
- Enterprise-Wide Risk Assessment
- Operational Audits
- Technology Audits
- Outsourcing
- Co-Sourcing

## **Operation Effectiveness**

- IT Governance
- Process Improvement
  - Business Process Reviews
  - Policies, Procedures & Documentation
  - Application Controls Reviews
- Project Support Office
  - System & Process Implementation
- Performance Monitoring

- Metrics – IT & Operational
- Service Level Agreements
- Infrastructure Monitoring & Analysis

## **Privacy & Compliance**

- Compliance Function Assessments
- Privacy & Regulatory Compliance
  - Sarbanes-Oxley Act (Internal or External)
  - General IT Controls
  - Application Specific IT Controls
    - Gramm-Leach-Bliley Act (Privacy)
    - ISO Assistance
    - HIPAA Security and Privacy Compliance
- Policies & Procedures

## **Technology Consulting**

- Attack & Penetration Testing
- Security Strategy & IT Strategy
- Software Selection
- Enterprise Security Architecture Design & Implementation
- Network Design, Implementation & Maintenance
- ERP Selection & Implementation
- Business Continuity & Disaster Recovery Planning

## **RELATED SERVICES FOR GOVERNMENTAL ENTITIES**

### **GFOA Certificate of Achievement Program**

We have assisted all of our clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. This program is recognized as the highest award in governmental 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 the Marcum team are special reviewers for the GFOA Certificate of Achievement Program. Michael D. Futterman has been a special reviewer for the Certificate Program since 1992 and Enrique Llerena is also a Certificate Program reviewer.

### **EXPERIENCE IN FINANCIAL AND SINGLE AUDITS**

The Firm has more than 60 years of experience in performing audits of governmental entities, including preparing governmental financial statements and performing Federal and Florida Single Audits. Annually we perform more than 50 Single Audit engagements.

### **ADDITIONAL SERVICES**

Marcum possesses the ability and experience to provide additional services which may be requested by the City. In the past, we have been engaged by various governmental organizations, some being our audit clients, to provide services that range from Internal Control Assessments and Operations Reviews to Forensic Audits, IT Audits, Performance Audits, and Compliance Audits.

## LOCAL OFFICES

The Florida Division of Marcum has offices in Fort Lauderdale, Miami, West Palm Beach and Orlando with 16 partners and a staff of 164, including support staff.

The size of our Florida region staff is as follows:

OFFICE LOCATION					
Level	Miami	Fort Lauderdale	West Palm Beach	Orlando	Total
Partners	6	6	3	1	16
Directors	0	1	0	1	2
Senior Managers	3	4	3	3	13
Managers	3	5	2	2	12
Supervisors	4	5	5	2	16
Seniors	8	10	6	4	28
Staff	15	16	13	11	55
Operations	11	13	8	6	38
					180

The audit partner, Michael D. Futterman, the audit senior manager, Enrique Llerena, the audit supervisor, Geovanne Neste, and the audit senior, Branden Lopez, are from the Fort Lauderdale and Miami offices will be assigned to this engagement on a full-time basis. The IT risk specialist-senior manager Jose Antigua will be assigned to this engagement on a part-time basis to address IT considerations and evaluations. Jose is from our Fort Lauderdale office and serves as the region leader for technology assurance services. The quality control director is also located in our Fort Lauderdale office.

## QUALITY CONTROL SYSTEM

The quality of the Firm's professional practice is of utmost importance to the Firm, to clients and to the users of our reports. We provide services that conform to professional standards and consider the integrity of individuals in determining our professional relationships.

The Firm participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. The Firm has consistently received a "clean" opinion

on the quality of the Firm's audit practice. This is the highest level of achievement and recognition in the peer review program. The latest peer review report for Marcum LLP is included on page 9-1. The Firm's governmental engagements were included in its latest review.

The following page illustrates our system of quality control and its importance to us as a Firm. Even though the PCAOB inspection, which is much more stringent than a peer review, applies to public companies, it demonstrates Marcum's efforts for effective audits. Please note Marcum's 0% deficiency rate.

## DISCIPLINARY ACTION

There are no actions as a result of any federal or state desk reviews or field reviews to the Firm's audits or its auditors of governmental entities during the past three (3) years.

There has been no disciplinary action taken nor pending against the Firm or any of the professional staff during the past three (3) years with the State Board of Accountancy or the Auditor General or any other regulatory bodies.

## PCAOB INSPECTION RANKINGS

Ranked by Deficiency Rate for the Top SEC Audit Practices in the United States

Company	No. of Engagements Reviewed by PCAOB	No. of Engagements with One or More Deficiencies	Deficiency Rate
<b>Marcum LLP*</b>	14	0	0%
<b>BDO USA LLP</b>	22	17	77%
<b>Grant Thornton LLP</b>	36	20	56%
<b>KPMG LLP</b>	51	28	55%
<b>RSM (formerly McGladrey &amp; Pullen LLP)</b>	15	7	47%
<b>Crowe Horwath LLP</b>	14	5	36%
<b>Ernst &amp; Young LLP</b>	56	20	36%
<b>PricewaterhouseCoopers LLP</b>	57	17	30%
<b>Deloitte &amp; Touche LLP</b>	52	11	21%

\* Includes Marcum Bernstein & Pinchuk

## **INDEPENDENCE**

Marcum'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 General of the United States, relevant statutes, and applicable regulatory agencies. In addition, all professionals – from partner to staff auditor – are required to sign affidavits annually attesting to their independence. The Firm, the team members and the proposed SBE and the proposal SBE are independent of the City as defined by Generally Accepted Auditing Standards and the U.S. General Accounting Office's Government Auditing Standards.

Marcum'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.

## **LICENSE TO PRACTICE IN FLORIDA**

We affirm that Marcum LLP is a licensed certified public accounting firm and is in good standing with all regulatory agencies. The Firm 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 organizations. The Firm and all assigned key professional staff are properly licensed and certified to practice in Florida. The Firm is registered

annually with the Florida Department of Business and Professional Regulation – Board of Accountancy.

Marcum is knowledgeable of all applicable laws and regulations and shall perform the audit and provide the required Auditor Reports in compliance with the applicable Laws and Regulations of the State of Florida, including requirements of the Department of Financial Services, and rules adopted by the Auditor General for the form and content of governmental unit audits.



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

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

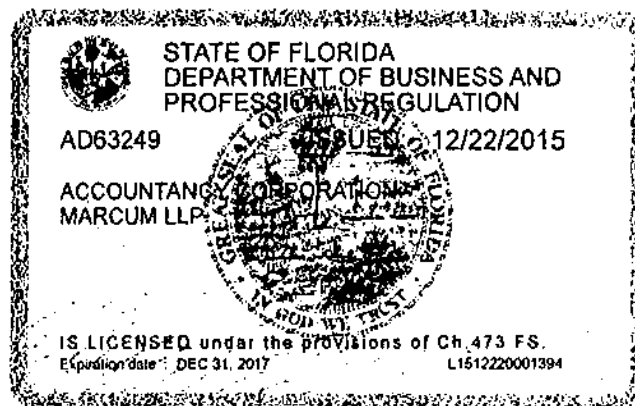
**(850) 487-1395**

**MARCUM LLP  
10 MELVILLE PARK ROAD  
MELVILLE NY 11747**

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

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

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



**DETACH HERE**

**RICK SCOTT, GOVERNOR**

**KEN LAWSON, SECRETARY**

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

<b>LICENSE NUMBER</b>	
<b>AD63249</b>	

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

**MARCUM LLP  
7384 HAVILAND CIRCLE  
BOYNTON BEACH FL 33437**



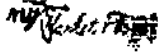
**ISSUED: 12/22/2015**

**DISPLAY AS REQUIRED BY LAW**

**SEQ # L1512220001394**



To find out about business and economic opportunities for Florida veteran business enterprises, as well as Florida's small minority and women-owned businesses, please contact or visit the Department of Management Service's Office of Supplier Diversity at: [http://www.dms.myflorida.com/other\\_programs/office\\_of\\_supplier\\_diversity/esd](http://www.dms.myflorida.com/other_programs/office_of_supplier_diversity/esd)



To find out about State of Florida tools supporting statewide centralized procurement activities which have streamlined interactions between vendors and state government entities, please contact or visit the Department of Management Services' MyFloridaMarketPlace at: <https://vendor.myfloridamarketplace.com>

AC# 01340472

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SIGNATURE

(For the protection of our professional license holders, this license contains hidden security features to prevent counterfeiting. Unauthorized reproduction is strictly prohibited and will be prosecuted to the fullest extent of the law)

The Department of Business and Professional Regulation (DBPR), issues licenses for many licensed businesses and practitioners in the State of Florida.

DBPR is changing the way you interact with state government. Many of DBPR's services are available online at [www.MyFloridaLicense.com](http://www.MyFloridaLicense.com). We encourage you to utilize these services to make address changes, licensing changes or to renew your license.

Name changes require legal documentation verifying the name change, which must be mailed to the DBPR. An original, a certified copy or a duplicate copy of an original or certified copy of a document that shows the legal name change will be accepted, unless the DBPR has a question about the authenticity of the document.

If applicable, the DBPR will send a renewal notice to your last known address or email address of record. If you have not received your renewal notice, please call our Customer Contact Center at 850.487.1395 or online at [www.MyFloridaLicense.com/contactus](http://www.MyFloridaLicense.com/contactus).

Please refer to your profession's governing statutes and Administrative codes for further information regarding renewals. These may be accessed from our website.

AC# 01340472

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER	
ACD021810	

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2016



FUTTERMAN, MICHAEL DAVID  
1260 102ND ST  
MIAMI FL 33154



ISSUED: 09/25/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1409250001196



RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER

AC0032647

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2016



SHERMAN, BEILA  
450 E LAS OLAS BLVD  
SUITE 950  
FORT LAUDERDALE FL 33301



ISSUED: 10/15/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1410150000957



## CERTIFIED INFORMATION SYSTEMS AUDITOR®

ISACA hereby certifies that

**JOSE LUIS ANTIGUA DIAZ**

has successfully met all requirements and is qualified as a Certified Information Systems Auditor;  
in witness whereof, we have subscribed our signatures to this certificate.

Requirements include prerequisite professional experience; adherence to the ISACA Code of Professional Ethics and the CISA continuing professional education policy; and passage of the CISA exam.

23 July 2013

Date of Certification

*Robert E. Stett*

International President of ISACA and ITG

31 January 2017

Expiration Date

*Bernie Burton*

Chair, CISA Certification Committee

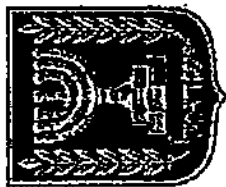
13109807

Certificate Number





**MASHAV**  
Center for International Cooperation  
The A. Ofri International  
Training Center



**STATE OF ISRAEL**  
Ministry of Foreign Affairs  
(MFA)



**Ministry of Finance**  
Accountant General Department  
General Reform Program

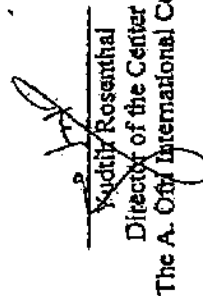
# Certificate

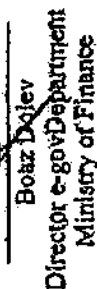
WE CERTIFY THAT **Jose Antigua**

PARTICIPATED IN THE INTERNATIONAL SEMINAR ON  
**E-Government in Practice**  
HELD AT THE "A. OFRI" INTERNATIONAL TRAINING CENTER,  
JERUSALEM, June 15 -25, 2009

  
Haim Divon

Deputy Director General  
Director MASHAV  
Ministry of Foreign Affairs

  
Judith Rosenthal  
Director of the Center  
The A. Ofri International Center

  
Boaz Dolev  
Director e-gov Department  
Ministry of Finance

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER	
AC42193	

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS  
Expiration date: DEC 31, 2016



LLERENA, ENRIQUE  
1756 N BAYSHORE DR  
APT 39J  
MIAMI FL 33132



ISSUED 09/30/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1409300001205

State of New Hampshire  
Board of Accountancy



Be it known that

Branden Asis Lopez

having passed all examinations, and complied with all the requirements prescribed by statute and the Board of Accountancy, is hereby granted a Certificate as a Certified Public Accountant, is entitled to practice as such and is empowered to assume such title under the authority of RSA 309-B (supp.), as amended.

In Witness Whereof this certificate No. 7863 is granted

this 8<sup>th</sup> day of May, 2015

Wayne B. Nelson  
Chairman

Thomas W. Mudgett  
Secretary

R. J. Jaramila

Sam L. Leland

KEN LAWSON, SECRETARY

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

LICENSE NUMBER

AD0016501

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

S DAVIS & ASSOCIATES, P.A.  
2521 HOLLYWOOD BOULEVARD  
HOLLYWOOD FL 33020



ISSUED: 12/29/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1512290001648

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER

AC0016958

The CERTIFIED PUBLIC ACCOUNTANT  
Named below IS LICENSED  
Under the provisions of Chapter 473 FS.  
Expiration date: DEC 31, 2016

DAVIS, SHAUN M  
2521 HOLLYWOOD BLVD  
HOLLYWOOD FL 33020



ISSUED: 12/29/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1412290000834



**OFFICE OF ECONOMIC AND SMALL BUSINESS DEVELOPMENT**

**Governmental Center Annex**

115 S. Andrews Avenue, Room A680 • Fort Lauderdale, Florida 33301

954-357-6400 • FAX 954-357-5674 • TTY 954-357-5664

August 12, 2015

Mr. Shaun M. Davis

**S. DAVIS & ASSOCIATES, P.A.**

2521 Hollywood Blvd.

Hollywood, FL 33020

Dear Mr. Davis:

The Broward County Office of Economic and Small Business Development is pleased to announce that your firm's **County Business Enterprise** certification has been renewed.

Your firm's certification is continuing from your anniversary date, but is contingent upon the firm verifying its eligibility annually through this office. You will be notified in advance of your obligation to continue eligibility in a timely fashion. However, the responsibility to assure continued certification is yours. Failure to document your firm's continued eligibility for the CBE and SBE program within **thirty (30) days** from your anniversary will result in the expiration of your firm's certification. Should you continue to be interested in certification after it has expired, you will need to submit a new application and all required supporting documentation for review.

To review current Broward County Government bid opportunities visit:

<http://www.broward.org/purchasing/currentsolicitations>. Bid opportunities over \$3,500 will be advertised to vendors via e-mail. Please keep both the Purchasing Division and the Office of Economic and Small Business Development apprised of your current e-mail address.

Your primary certification group is: **Licensed Professional Services**. This is also how your listing in our directory will read. You may access your firm's listing by visiting the Office of Economic and Small Business Development Directory, located on the internet at:

<http://www.broward.org/econdev/SmallBusiness/Pages/Default.aspx>. Click on "Certified Firm Directory".

Your firm may compete for, and perform work on Broward County projects in the following areas:

**NAICS CODE:** 541211, 541219, 541611, 541612, 541618

We look forward to working with you to achieve greater opportunities for your business through county procurement.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Atkinson", with a long, sweeping horizontal line extending to the right.

Chris Atkinson, Assistant Director

Office of Economic and Small Business Development

**Cert Agency: BC-CBE**

**ANNIVERSARY DATE: MAY 18<sup>TH</sup>**

Broward County Board of County Commissioners

Mark D. Sogren • Beam Furr • Dale V.C. Holness • Martin David Kiar • Chip LeMarca • Stacy Riller • Tim Ryan • Barbara Sharief • Lois Wexler  
[www.broward.org](http://www.broward.org)



7. 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, in which the firm was the principal auditors for the engagement. 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
See the listing of clients at page 7.1							

<u>Municipal Client Name</u>	<u>Description of Services Rendered</u>	<u>Your Project Manager</u>	<u>Total Hours</u>	<u>Contract Value</u>	<u>Fiscal Year Start/End Date</u>	<u>Contact Name Client</u>	<u>Phone Number</u>	<u>Email</u>
<b><u>Monroe County</u></b>								
Florida Keys Aqueduct Authority	Financial Audit and Pension Audit	Michael Allen	450	\$ 450,000	October 1 to September 30	Tim Esquinado, Internal Compliance Auditor	305-296-2454	tesquinaldo@fkaa.com
<b><u>Miami-Dade County</u></b>								
City of Florida City	Financial Audit and Single Audit	Bella Sherman	350	\$50,804	October 1 to September 30	Mark Ben Asher, Director of Financial Planning and	305-242-8109	flacthyfd@floridacityfl.gov
City of Homestead	Financial Audit and Single Audit	Bella Sherman	920	\$127,500 (for fiscal year ended September 30, 2015)	October 1 to September 30	Carlos Perez, Finance Director	305-224-4543	cperez@cityofhomestead.com
Miami Dade Water & Sewer Department	Financial Audit and Single Audit	Enrique Llerena	1100	\$823,650	October 1 to September 30	Josephine Barrios, CPA, Assistant Controller	786-552-8935	barrio@miamidade.gov
Village of Key Biscayne	Financial Audit and Pension Audit	Moises D. Ariza	425	\$177,500 (3 yr contract - 2015 to 2017)	October 1 to September 30	Vivian Parks, Finance Director	305-365-8903	vparks@keybiscayne.fl.gov
<b><u>Broward County</u></b>								
The Children's Services Council of Broward County	Financial Audit and Single Audit	Bella Sherman	250	\$39,000 for 2015 - \$180,000 in aggregate	October 1 to September 30	Monti Larsen, Chief Operating Officer	954-377-1685	mlarsen@csbroward.org
City of Coconut Creek	Financial Audit and Pension Audit, Single Audit, and Pension Audit	Bella Sherman	600	\$72,255 for 2015 and \$216,827 in aggregate	October 1 to September 30	Karen Brooks, Director of Finance and Administrative Services	954-973-6768	kbrooks@coconutcreek.net
City of Hallandale Beach	Financial Audit and Single Audit	Enrique Llerena	700	\$ 677,000	October 1 to September 30	Laura Thezine, Associate Controller	954-457-1365	lthezine@hallandalebeachfl.gov
City of Sunrise	Financial Audit and Single Audit	Enrique Llerena	950	\$ 725,000	October 1 to September 30	Wendy Dunbar, Director of Finance and Administrative Services	954-746-3297	wdunbar@sunrisefl.gov
Town of Southwest Ranches	Financial Audit and Single Audit	Bella Sherman	240	46,209 for 2015 (\$213,944 in aggregate)	October 1 to September 30	Martin Sherwood, Town Finance Administrator	954-343-7473	msherwood@southwestranches.org
City of Deerfield Beach (work with S. Davis & Associates as our SBE partner)	Financial Audit and Pension Audit	Enrique Llerena	760	\$617,000 (5 yr contract - 2015 to 2019)	October 1 to September 30	Sophia Taylor, Assistant Finance Director	954-480-4224	STaylor@deerfield-beach.com
<b><u>Palm Beach County</u></b>								
City of Boca Raton	Financial Audit and Single Audit	Bella Sherman	950	\$ 903,158	October 1 to September 30	Linda Davidson, Financial Services Director	561-393-7729	ldavidson@ci.boca-raton.fl.us
City of Palm Beach Gardens	Financial Audit and Pension Audit	Enrique Llerena	600	\$383,000 for a five year contract	October 1 to September 30	Sean O'Brien, Accounting & Financial Reporting Director	561-799-4167	so'Brien@pbgfl.com
City of West Palm Beach (worked with S. Davis & Associates as our SBE partner)	Financial Audit and Single Audit	Enrique Llerena	1200	\$854,100 for a 5 year contract	October 1 to September 30	Lynne Green, Accounting Manager	561-822-1329	lGreen@wpb.org
Northern Palm Beach County Improvement District	Financial Audit	Tammy Goldstrich	500	\$480,000 for a six year contract	October 1 to September 30	Katie Brunk, Finance Director	561-624-7830	katie@npbcd.org

## 8. REFERENCES –

### CITY OF POMPANO BEACH

RFP # L-50-16

### PROPOSAL FOR INDEPENDENT AUDITING SERVICES

Provide the names, addresses, telephone numbers and e-mail addresses of at least **5 Governmental** references (of similar size to the City); in which the firm served as **principal** auditors. These should all be current clients or at least 3 should be current clients. **IN ADDITION, FIRMS MUST FORWARD THE ATTACHED "PERFORMANCE EVALUATION SURVEY" (SEE EXHIBIT L) TO THE FIVE REFERENCES NOTED BELOW FOR COMPLETION. REFERENCES MUST RETURN THIS FORM DIRECTLY TO THE PURCHASING SUPERVISOR VIA E-MAIL (Purchasing@copbfl.com) OR FAX (954)786-4168. IT IS THE RESPONSIBILITY OF THE PROPOSER TO ENSURE THIS FORM IS RETURNED. FAILURE TO DO SO WILL RESULT IN POINTS BEING DEDUCTED.**

Your Company Name                      Marcum LLP  
Address                                      450 E. Las Olas Blvd., Ninth Floor  
City State Zip                              Fort Lauderdale, FL 33301

#### REFERENCE:

Agency/Firm Name:                      Miami-Dade Water & Sewer Department  
Address                                      3071 SW 38th Avenue, Room 403  
City State Zip                              Miami, FL 33146  
Phone/Fax                                      Phone: 786-552-8935 / Fax: 786-552-8648  
Contact Name/Title                      Josephine Barrios, CPA, Assistant Controller

Email address:                              barrjo@miamidade.gov

Contract term:                              September 30, 2011 - September 30, 2015

Agency/Firm Name:                      City of Boca Raton  
Address                                      201 W. Palmetto Park Road  
City State Zip                              Boca Raton, FL 33432  
Phone/Fax                                      Phone: 561-393-7729 / Fax: 561-367-7009  
Contact Name/Title                      Linda Davidson, Financial Services Director

Email address:                              ldavidson@ci.boca-raton.fl.us

Contract term:                              September 30, 2015 - September 30, 2019

Agency/Firm Name:                      City of Sunrise  
Address                                      10770 West Oakland Park Blvd.  
City State Zip                              Sunrise, FL 33351  
Phone/Fax                                      Phone: 954-746-3297 / Fax: 954-572-2469  
Contact Name/Title                      Wendy Dunbar, Director of Finance and Administrative Services

Email address:                              wdunbar@sunrisefl.gov

Agency/Firm Name: City of Homestead  
 Address 100 Civic Court  
 City State Zip Homestead, FL 33030  
 Phone/Fax Phone: 305-224-4543 / Fax: 305-224-4569  
 Contact Name/Title Carlos Perez, Finance Director

Email address: cperez@cityofhomestead.com

Contract term September 30, 2015 (Engagement has been on an annual contract since 2012)

Agency/Firm Name: City of Hallandale Beach  
 Address 400 S. Federal Highway  
 City State Zip Hallandale Beach, FL 33009  
 Phone/Fax Phone: 954-457-1365 / Fax: 954-457-1343  
 Contact Name/Title Laura Thezine, Associate Controller  
 Email address: lthezine@hallandalebeachfl.gov  
 Contract term September 30, 2010 - September 30, 2016

9. The firm is required to submit a copy of the report on its most recent external quality control review (Peer Review), with a statement whether that quality control review included a review of specific governmental engagements. In addition, any correspondence explaining the resulting resolution of any finding/issues must be provided.

See pages 9.1 and 9.2 for a copies of our latest peer review report as well as the peer review of the proposed SBE. The quality control review included a review of specific governmental engagements.

10. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

As noted in page 6.4 there have been no actions as a result of any federal or state desk reviews or field reviews to the Firm's audits or its auditors of governmental entities during the past three (3) years.

11. The firm shall provide a sample of reports to be delivery under this engagement.

See pages 9.3 through 9.10 for a sample of the reports to be delivered under this engagement.

12. Please advise of any audit engagements for governmental clients whereby services were terminated within the past five (5) years or whereby it was mutually agreed upon to part ways between your firm and the client, prior to the official contract end timeframe, describing the nature of the circumstances.

We have not had any clients that meet the circumstances above in the last five (5) years.

13. Describe if any of your governmental clients within the last six (6) years (through fiscal year 2015) have experienced a state of financial emergency in accordance with criteria in F.S. 218.503(1), for which fiscal year this occurred, and in what management letters (fiscal year(s)) this was disclosed by your audit firm.

We have not had any clients that meet the circumstances above in the last six (6) years.

14. List the names and titles of principal supervisory and management staff, including engagement partners, other specialists and personnel who will be assigned to this engagement. Provide only a summary of the government (City/County) audit experience/qualifications, indicating experience with financial statement, single audits (experience with particular grant programs such as CDBG, Home, NSP etc.) and information technology ability. Resumes may be included and should also indicate any professional certifications held or memberships in professional societies. Please also provide a list of all clients to which staff to be assigned to the City's engagement will also be assigned and indicate the period of assignment (months) on those clients for the interim and final audit. Resumes should indicate each individual's compliance with continuing professional education requirements in general and for governmental audits.

See pages 9.11 through 9.27 of this proposal for the information requested above.

## System Review Report

To the Partners of  
Marcum LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Marcum LLP (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

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

In our opinion, the system of quality control for the accounting and auditing practice of Marcum LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2014, 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*. Marcum LLP has received a peer review rating of *pass*.

*Brown, Edwards & Company, L.L.P.*

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
August 27, 2014

*Your Success Is Our Focus*



Members of:

- American Institute of CPAs
  - Center for Public Company Audit Firms
  - Tax Division
  - Personal Financial Planning Section
- Florida Institute of CPAs

Harrison Executive Centre, Suite 308  
1830 Harrison Street  
Hollywood, Florida 33020  
Telephone (954) 922-8866  
Fax (954) 922-8884  
[www.infantecpa.com](http://www.infantecpa.com)  
[iccpas@aol.com](mailto:iccpas@aol.com)

## System Review Report

May 11, 2012

To the Stockholders of  
S. Davis & Associates, P.A.  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of S. Davis & Associates, P.A. (the firm) in effect for the year ended November 30, 2011. 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. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and an audit of an employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of S. Davis & Associates, P.A. in effect for the year ended November 30, 2011, 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*. S. Davis & Associates, P.A. has received a peer review rating of *pass*.

Infante & Company

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying 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, as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the City of Pompano Beach General Employees' Retirement System, which represents XX percent, XX percent, and XX percent, respectively, of the assets, net position, and revenues/additions of the aggregate remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the City of Pompano Beach General Employees' Retirement System, is based solely on the report of the other auditors. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, based on our audit and the report of other auditors, the 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 of Pompano Beach, Florida, as of September 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedules for the general fund and major special revenue funds, the schedules of changes in the net pension liability and related ratios, and schedules of city contributions for the police and firefighters' and general employees' retirement system, and other post-employment benefits schedule of funding progress be presented to supplement the basic financial statements on pages X–X and XX–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 and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses 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.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Pompano Beach, Florida's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2016 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 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 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 \_\_, 2017



**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***

To the Honorable Mayor and Members of the City of Pompano Beach City  
Commission and City Manager  
**City of Pompano 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, the financial statements of the governmental activities, 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, 2016, 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 \_\_\_, 2017. Our report includes a reference to other auditors who audited the financial statements of 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 controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

***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) to determine the 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 may exist that have not been identified.

### ***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 determination of financial statement amounts. 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 results 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, FL  
March \_\_, 2017

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM AND STATE PROJECT; REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
REQUIRED BY OMB CIRCULAR A-133 AND CHAPTER 10.550, RULES OF THE  
AUDITOR GENERAL, STATE OF FLORIDA**

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

***Report on Compliance for Each Major Federal Program and State Project***

We have audited the City of Pompano Beach, Florida's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the Florida Department of Financial Services' State Projects Compliance supplement, that could have a direct and material effect on each of the City's major federal programs and state projects for the fiscal year ended September 30, 2016. The City's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the City's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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; 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*, State of Florida. Those standards, Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program or state project. However, our audit does not provide a legal determination of the City's compliance.

### ***Opinion on Each Major Federal Program and State Project***

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 each of its major federal programs and state projects for the year ended September 30, 2015.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with Uniform Guidance and the Florida Single Audit Act and which is described in the accompanying schedule of findings and questioned costs as item 2016-XX. Our opinion in each major federal program and state project is not modified with respect to this matter.

The City's response to the noncompliance finding identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### ***Report on Internal Control Over Compliance***

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each federal program and state project and to test and report on internal control over compliance in accordance with Uniform Guidance and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's 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 or state project 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 or state project 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 and state project 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Expenditures of Federal Awards and State Financial Assistance***

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 as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March \_\_, 2017, which contained unmodified opinions on those financial statements. Our report was modified to include a reference to other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, and is 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 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 auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

Fort Lauderdale, FL  
March \_\_, 2017

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE PURSUANT TO  
SECTION 218.415 FLORIDA STATUTES**

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

We have examined the City of Pompano Beach, Florida's (the City's) compliance with Section 218.415 Florida Statutes for the fiscal year ended September 30, 2016. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

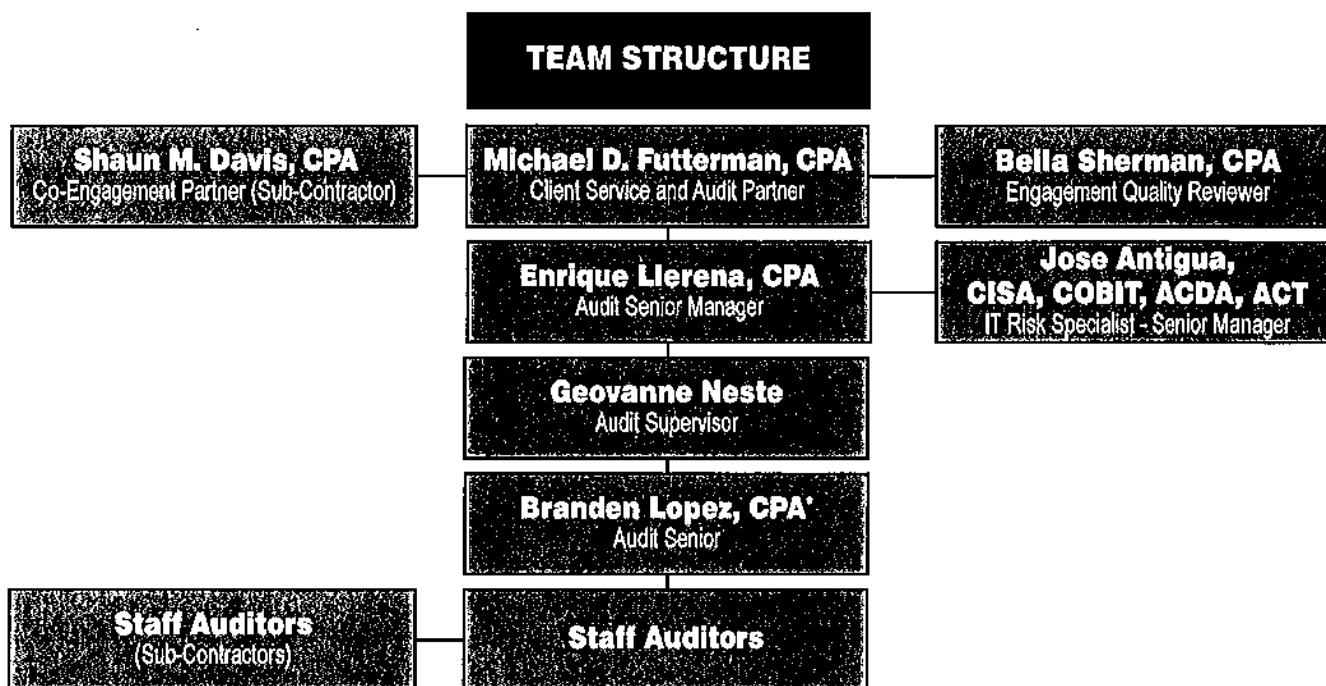
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City of Pompano Beach complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2016.

This report is intended solely for the information and use of management, the Mayor, City Commission and others within the City and the Auditor General of the State of Florida and is not intended to be and should not be used by anyone other than these specified parties.

Marcum LLP  
March \_\_\_\_, 2017

## PARTNERS, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE



The experience of the personnel assigned to the engagement is critical to providing you with an effective and efficient audit. Their prior experience will be invaluable to the engagement. These are the professionals who will be on the job on a day-to-day basis; they need to be experienced in auditing governmental entities. These professionals are familiar with the complexities of governmental accounting, auditing and financial reporting, including all GASB pronouncements, the Federal and Florida Single Audit Acts, OMB Uniform Guidance, fund operations, State Laws and Rules of the Auditor General.

The individuals listed will be assigned to the engagement. Michael D. Futterman and Enrique Llerena are designated as the "key" members of the audit team. The key members assigned to this engagement are licensed to practice in the state of Florida. Each individual on the engagement has maintained the required CPE in governmental accounting and has attended an Ethics course for CPAs in Florida. The following pages provide a brief description of each individual's experience in governmental audits.

Resumes for the audit team that will be assigned to this engagement team are on the following pages. Our commitment to active participation in local governmental organizations is included in the resumes. The resumes

also include each individual's educational background, CPE over the past three years and other pertinent information.

Since all of Marcum's governmental audit staff are qualified to perform financial and single audits of local governments and other government agencies, the Firm can assure the quality of staff over the engagement term.

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. However, in either case, the City retains the right to approve or reject replacements. Our Firm policy is to maintain continuity of staff assignment on succeeding audits.

Key members mentioned in this proposal 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 proposer provided that replacements have substantially the same or better qualifications or experience.

\*Licensed in the State of New Hampshire

## QUALIFICATIONS OF KEY STAFF

### **Michael D. Futterman, CPA**

#### **Client Service and Audit Partner**

Michael Futterman has more than 26 years experience in the governmental accounting and auditing sector and is highly qualified to serve as the audit engagement partner. Michael Futterman is also the partner in-charge of governmental services for the Florida region.

Mr. Futterman will assume full responsibility for the engagement and will maintain continuous contact with management of the City. Mr. Futterman will be available to members of the engagement team and management as a high-level technical resource. He also will review the financial statements, related independent auditors' reports and other documents to ensure that industry standards have been adhered to and that the financial statements are in conformity with Firm and authoritative pronouncements regarding disclosure, format, terminology, etc.

### **Shaun M. Davis, CPA**

#### **S. Davis & Associates, P.A.**

#### **Co-Engagement Partner**

S. Davis & Associates, P.A. (SDA) established in March 1991, SDA is a full service auditing, accounting, tax and consulting firm with offices located in Miami, Hollywood and West Palm Beach, Florida. SDA is one of the largest minority-owned certified public accounting and consulting firms in the Southeast United States. The Miami Dade County Department of Business Development has certified SDA as a Black Business Enterprise (BBE) and Disadvantaged Business Enterprise (DBE). In addition, both the Broward County Office of Equal Opportunity and the Palm Beach County Office of Small Minority/Women Business Assistance has certified SDA in both certified public accounting as well as construction financial management.

SDA has provided auditing and consulting services to some of the largest public sector organizations in South Florida. These include Miami-Dade County, Dade County Aviation Department, Palm Beach International Airport, South Florida Water Management District, City of Dania Beach, City of Hollywood,

Broward County School Board and Miami-Dade Water and Sewer. SDA services a diverse base of both private and public sector organizations. S. Davis & Associates, P.A. provides a full range of accounting, audit, tax and consulting services, including software implementation, to its clients.

### **Beila Sherman, CPA**

#### **Engagement Quality Reviewer**

Ms. Sherman has over 20 years of experience in the governmental accounting and auditing sector. As engagement quality reviewer, she will be responsible for reviewing the form and content of the audit workpapers and the auditor's report as well as the review of the financial statements in accordance with Firm and professional standards. Ms. Sherman also serves as a high level technical resource for the engagement team as well as management.

### **Enrique Llerena, CPA**

#### **Audit Senior Manager**

As the audit senior manager, Mr. Llerena will be responsible for the planning and direction of the audit, developing audit programs, selecting and assigning personnel and reviewing all phases of the audit. He will also maintain contact with the City personnel, coordinate ongoing work and advise management on the status of the engagement. As the senior manager, Mr. Llerena will also report to the audit partner. He has 10 years of experience serving clients in the private and governmental sectors.

### **Jose Antigua, CISA, COBIT, ACDA, ACT IT Risk Specialist and Senior Manager**

Over the past 9 years Mr. Antigua has worked with very large organizations, mid-sized organizations, non-profit organizations, and local governments providing IT, operational, audit and management consulting services. His range of experience provides him the insight to define, develop and implement scalable, business-valued, cost-efficient solutions that effectively leverage information technology. Mr. Antigua is our IT group leader in support of financial audits.



**Geovanne Neste**  
**Audit Supervisor**

As the audit supervisor, Mr. Neste will be responsible for the supervision of the staff and will review all workpapers they prepare. He will be responsible for addressing complex audit areas and keeping the director and audit partner informed of the engagement progress. Mr. Neste has approximately 6 years of experience serving clients in the private and governmental sectors.

**Branden Lopez, CPA\***  
**Audit Senior**

As the audit senior, Mr. Lopez will be responsible for the supervision of the staff and will review all workpapers they prepare. He will be responsible for addressing complex audit areas and keeping the supervisor, senior manager and audit partner informed of the engagement progress. Mr. Lopez has approximately 6 years of experience serving clients in the private and governmental sectors.

\*Licensed in the State of New Hampshire

## **Professional Development**

Every year, Marcum provides a minimum of 40 hours of continuing professional education (CPE) in-house to all professional staff. These seminars include sessions in governmental 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 partners and professional staff attend various outside seminars. The number of hours of specialized training received in the last three years by supervisory personnel assigned to the audit engagement in governmental accounting and auditing, including information technology auditing, is indicated in each respective resume included in this proposal.

Marcum is also committed to providing professional development programs to the entire South Florida community involved in the governmental sector.

**For the past 21 years, Marcum has presented an annual Governmental Symposium**, which is an 8 hour accounting and auditing seminar that focuses on current developments in governmental affairs, including accounting, legal and operational topics. We encourage our clients, and non-clients, **at no cost to them**, to attend this technical (CPE) Symposium.

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 in governmental accounting as required by the State Board of Accountancy. In addition, the partner, manager, and supervisor on the proposed engagement team have been instrumental in the implementation of new pronouncements with our clients. Most recently, the team assisted our clients with the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment to GASB Statement No. 68*.

## 1. PARTNERS

Partners have the primary responsibility for assuring that the Firm's commitments to the client are carried out to the client's satisfaction.

### PARTNERS

#### Essential Functions

- Responsible for Firm-wide audit practice
- Allocates Firm's resources to meet client's needs
- Assumes overall responsibility for audit
- Discusses important aspects of audit with client
- Resolves any audit issues with client
- Reviews the audit documentation to ensure the audit is carried out with due professional care
- Reviews financial statements, auditor's reports, and management letter comments and discusses them with client
- Signs audit reports and management letters
- Meets with management on an as-needed basis
- Communicates progress of the engagement, problems, and resolutions to the client

## 2. SENIOR MANAGERS

The senior managers oversee the engagement and communicate with the client on a one-on-one basis.

### SENIOR MANAGERS

#### Essential Functions

- Plans, schedules, and staffs the engagement
- Evaluates internal controls and work programs prepared by staff
- Reviews working papers for accuracy and completeness and reviews financial statements for suitability of presentation and adequacy of disclosures
- Anticipates problem areas of the engagement and questions that will arise
- Keeps partners informed of all important developments on the engagement, analyzes problems and recommends solutions
- Supervises all staff and reviews workpapers prepared by staff to ensure that they are prepared in accordance with generally accepted professional and Firm standards
- Resolves accounting and auditing problems as they arise
- Reviews with the partner significant findings or questions that arise involving accounting principles or statement presentations
- Writes comments for management letters
- Reviews financial statements, notes, schedules, and management letters for later discussion between the partner and the client
- Communicates the engagement's progress, problems, resolutions, and other concerns to the client

### 3. SUPERVISORS

Supervisors are the liaison between the partners, the manager and the client.

#### SUPERVISORS

##### Essential Functions

- Supervises staff and reviews workpapers prepared by seniors and staff to ensure that they are prepared in accordance with generally accepted professional and firm standards
- Performs audit procedures as assigned by the manager
- Resolves accounting and auditing problems as they arise
- Studies and evaluates the client's internal controls
- Reviews with manager significant findings or questions involving accounting principles or statement presentation
- Writes comments for management letter
- Reviews financial statements, notes, schedules and management letters for later discussion between the manager and the client
- Communicates the engagement's progress, problems, resolutions and other concerns to the client

### 4. SENIOR AND STAFF AUDITORS

Senior and staff auditors perform a wide variety of diversified assignments under the direction of supervisory professionals.

#### SENIOR AND STAFF AUDITORS

##### Essential Functions

- Performs less complex audit procedures as assigned by the supervisor
- Performs tests of transactions and accounts
- Prepares and indexes audit documentation
- Tests client accounting and analysis schedules
- Proposes audit adjustments for review by the supervisor
- Assists in preparing confirmation requests for mailing
- Informs the supervisor of audit issues
- Assists in proofing financial statements

# Michael D. Futterman

## ASSURANCE SERVICES

Michael Futterman is the Partner-in-Charge of the Firm's Miami office as well as the Partner-in-Charge of the Governmental Services Practice for the Southeast Region. He focuses much of his work in the local government, not-for-profit and employee benefit plan sectors. With more than 26 years of professional experience, primarily in the government services sector, Mr. Futterman provides consulting on accounting, financial reporting and operational matters. In addition, he conducts peer reviews for large and mid-size accounting firms.

Within the Firm, Mr. Futterman performs quality control reviews of the employee benefit plan audit engagements, for government entities, government pension plans, and not-for-profit organizations.

Mr. Futterman is actively involved in training for the professional staff and is responsible for developing internal training programs for the government, not-for-profit, and employee benefit plan sectors as well as external training for the accounting profession.

### Professional & Civic Affiliations

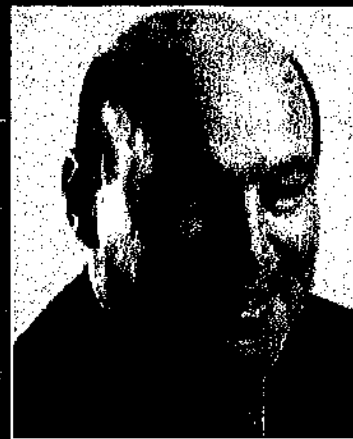
American Institute of Certified Public Accountants (AICPA)  
Florida Institute of Certified Public Accountants (FICPA)  
Florida Government Finance Officers Association (FGFOA)  
Government Finance Officers Association (GFOA)  
South Florida Government Finance Officers Association (SFGFOA)  
GFOA Certificate of Achievement Program Special Review Committee, Member  
Miami-Dade, Broward and Palm Beach Counties Leagues of Cities  
Florida Public Pension Trustees Association  
Florida Association of Special Districts  
AICPA Employee Benefit Plan Audit Quality Center, Designated Audit Partner  
AICPA Governmental Audit Quality Center, Designated Audit Partner  
Dade Schools Athletic Foundation, Treasurer

### Articles, Seminars & Presentations

"GASB Statement No. 72, Fair Value Measurement and Application", 2016 SFGFOA  
"Nuts and Bolts of an Audit", 2015 FGFOA Annual Conference  
"GASB Hot Topics", FGFOA Webinar Series, 2015  
"GASB Statements No. 67 and 68" Marcum 2015 Governmental Symposium  
"Risk-Based Approach to Governmental Audits," Internal Training  
Annual Governmental Accounting (GASB) and Government Auditing Standards, Internal Training  
"Federal and Florida Single Audit Acts," Internal Training  
"ERISA Pension Plans," Internal Training  
"The New Risk Assessment Standards," Annual Internal Training  
"GASB Statement No. 34," Presentation to University of Miami Students  
"Preparing a Comprehensive Annual Financial Report," FICPA Training  
"Common Reporting Deficiencies in Governmental Financial Statements," Palm Beach Chapter FGFOA, 2012

### CPE (past three years)

Governmental	102
Other (Accounting, Auditing, Technical and Behavioral)	45
<b>Total</b>	<b>147</b>



**Michael D. Futterman, CPA\***  
Partner

### AREAS OF EXPERTISE

Financial Audits  
Federal Single Audits  
Florida Single Audits  
Employee Benefit Plans  
Operations or Performance Reviews  
Agreed-Upon Procedures  
Internal Control Assessments  
Consulting Services  
Peer Reviews

### KEY CLIENTS

Governments  
Special Districts  
Governmental Pension Plans  
ERISA Pension Plans  
Not-for-Profit Organizations

### EDUCATION

Bachelor of Business Administration,  
Florida Atlantic University



MARCUMGROUP  
MEMBER

*\*Licensed by the States of Florida and New York*



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**MARCUM**  
ACCOUNTANTS • ADVISORS

## CURRENT AND FORMER GOVERNMENTAL CLIENTS

<b>MICHAEL D. FUTTERMAN, CPA</b> <i>Government Experience</i>	<b>Years on Job</b>	<b>Includes Pension Audits</b>	<b>Single Audit**</b>
* Bal Harbour Village	8	✓	✓
City of Aventura	3		
* City of Boca Raton	6	✓	✓
* City of Coconut Creek	1		✓
* City of Florida City	22	✓	✓
* City of Hallandale Beach	5	✓	✓
City of Hialeah	6	✓	✓
* City of Homestead	8	✓	✓
City of Marathon	5		✓
City of Miami Springs	7	✓	
City of Miramar	8	✓	✓
City of North Miami	15	✓	✓
City of North Miami Beach	7	✓	✓
City of Oakland Park	2	✓	
* City of Palm Beach Gardens	1	✓	
City of Pembroke Pines	9	✓	✓
* City of Sunrise	7	✓	✓
City of Sunny Isles Beach	5		
* City of West Palm Beach	4	✓	✓
* Florida Keys Aqueduct Authority	4	✓	
Miami Shores Village	8		
* Miami-Dade Water & Sewer Department	10	✓	✓
* Northern Palm Beach County Improvement District	8		
* Town of Bay Harbor Islands	11	✓	
Town of Lauderdale-By-The-Sea	6		
Town of South Palm Beach	4		
* Town of Surfside	6	✓	✓
Village of Golf	7		
* Village of Key Biscayne	21	✓	✓
Village of Palmetto Bay	5		
* Village of Tequesta	5	✓	

\*Current Client

\*\*Many of our single audits have encompassed CDBG, Home, & NSP Programs

# Beila Sherman

## ASSURANCE SERVICES

Beila Sherman has more than 20 years of experience providing accounting, auditing and advisory services for a wide range of entities. As a Director in the Firm's Assurance division, her primary responsibilities include on-site supervision and review of audit engagements to ensure they are prepared in accordance with professional and Firm standards.

Ms. Sherman provides guidance to clients ranging from complex accounting issues to general business and accounting developments. She has significant experience in the evaluation of internal controls.

In addition, Ms. Sherman develops in-house training seminars for the Firm's professional staff as well as continuing education courses for various outside organizations, on current accounting and auditing matters. She is actively involved in the division's professional development activities.



**Beila Sherman, CPA\***  
Director

### Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)  
Florida Institute of Certified Public Accountants (FICPA)  
Florida Institute of Certified Public Accountants - CIRA Section  
Government Finance Officers Association (GFOA)  
Canadian Institute of Chartered Accountants (CPA)  
South Florida Government Finance Officers Association,  
Associate Member (SFGFOA)  
Miami-Dade, Broward and Palm Beach Counties Leagues of Cities

### Articles, Seminars & Presentations

Internal CPE Training, Instructor  
"Governmental Accounting (GASB) and Government Auditing Standards",  
Internal Training  
"Federal and Florida Single Audits Acts", Internal Training  
Florida School of Government Finance Instructor  
FGFOA Presenter  
FASD Presenter

### CPE (past three years)

Governmental	107
Other (Accounting, Auditing, Technical and Behavioral)	46
Total	<u>153</u>

### AREAS OF EXPERTISE

Financial Audits  
Federal Single Audits  
Florida Single Audits  
Operational & Performance Reviews  
Agreed-upon Procedures  
Attestation Services  
Advisory Services  
Peer Reviews

### KEY CLIENTS

Local Governments  
Not-for-Profit Organizations  
CIRA Organizations  
Wholesale & Retail Distributors  
Manufacturers  
Construction Companies  
Real Estate Companies

### EDUCATION

Bachelor of Business Administration,  
Mount Saint Vincent University



MARCUMGROUP  
MEMBER

*\*Licensed by the State of Florida*

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**MARCUM**  
ACCOUNTANTS & ADVISORS

## CURRENT AND FORMER GOVERNMENTAL CLIENTS

<b>BEILA SHERMAN, CPA</b> <i>Government Experience</i>	<b>Years on Job</b>	<b>Includes Pension Audits</b>	<b>Single Audit**</b>
Broward County	2	✓	✓
* City of Boca Raton	6	✓	✓
* City of Coconut Creek	2	✓	✓
* City of Hallandale Beach	5	✓	✓
* City of Homestead	10	✓	✓
City of Miramar	2	✓	✓
* City of Florida City	8	✓	✓
* City of Palm Beach Gardens	2	✓	
* City of Sunrise	7	✓	✓
* City of West Palm Beach	5	✓	✓
* Florida Keys Aqueduct Authority	4	✓	
* Miami-Dade Water & Sewer Department	7	✓	✓
* Town of Bay Harbor Islands	8	✓	
* Town of Surfside	5	✓	✓
* Village of Key Biscayne	5	✓	✓
* Village of Tequesta	5	✓	

\*Current Client

\*\*Many of our single audits have encompassed CDBG, Home, & NSP Programs



# José L. Antigua

## ASSURANCE SERVICES

Jose Antigua is a Senior Manager in the Firm's IT & Risk Assurance Division. In this capacity, he is responsible for the assessment of the internal controls of Firm clients as they relate to financial audits. Mr. Antigua has more than nine (9) years of experience working with information technology for clients in the financial, healthcare, IT services, government and retail industries. His experience includes IT infrastructure, e-mail systems, backup and networking. He has assisted with numerous audit engagements, developing and assessing IT risk over financial reporting, IT security (including vulnerability assessment, penetration testing and social engineering), IT Governance, disaster recovery and information systems management.

He is an expert in the use of computerized audit techniques to access and analyze data to maximize audit efficiency. He has implemented numerous Continuous Audit (CA) and Continuous Control Monitoring (CCM) projects.

In addition, Mr. Antigua works with Marcum's teams to bridge the gap between financial audits and internal controls and information systems auditing. He executes compliance engagements according to various regulations including SOX, HIPPA, SOC 1, 2, 3, and AML. He identifies process and control weaknesses, analyzes complex systems and works with clients to streamline operations within time and resource constraints. Also he conducts IT Risk Assessments and IT Control Assessments in numerous vertical markets.

### Professional & Civic Affiliations

Information Systems Auditing and Control Association (ISACA)  
Institute of Internal Auditors (IIA)  
Toastmasters International

### Designations & Accreditations

Certified Information Systems Auditor  
ACL Certified Data Analyst and Trainer  
COBIT 5 Foundations (IT Governance and Management)

### Articles, Seminars & Presentations

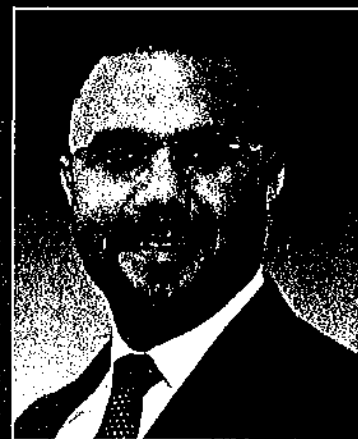
Risk Management, an Integral Approach: June 2015  
Governance, Risk and Compliance (GRC) in practice: November 2014  
Internal Control Framework based on COSO 2013: October 2014  
Closing the gaps between COBIT 4.1 and COBIT 5: August 2014  
IT Audit for CISA exam preparation: July 2014  
Information Security for Banking Industry: November 2013

### CPE (past three years)

Information technology related for a  
Certified Information Systems Auditor,  
including accounting, Auditing, COSO

Total

129



**José L. Antigua,**  
**CISA, COBIT, ACDA, ACT**  
**Senior Manager**

### AREAS OF EXPERTISE

IT Audits  
Application Reviews  
Security Assessments  
SOC 1, 2, 3  
Internal Control and Risk Management  
CAAT (including CA and CCM)

### KEY CLIENTS

Financial Services  
Government  
Healthcare  
IT Services  
Retail

### EDUCATION

Bachelor Degree in  
Systems Engineering  
Instituto Tecnológico de Santo  
Domingo (INTEC)



MARCUMGROUP  
MEMBER

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jose.antigua@marcumllp.com  
**www.marcumllp.com**

**MARCUM**  
ACCOUNTANTS • ADVISORS

# Enrique Llerena

## ASSURANCE SERVICES

Enrique Llerena is a Senior Manager in the Firm's Assurance Division. He has more than 10 years of experience in the accounting profession providing accounting and auditing services to a wide range of clientele including governments, not-for-profit organizations, employee benefit plans, and construction.

Mr. Llerena 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 has extensive experience in the evaluation of internal controls and ensuring that financial statements are prepared in accordance with Firm and professional standards. He is client service driven and is always willing to assist clients with accounting, auditing and financial reporting issues.

Mr. Llerena also is involved in training initiatives for the Firm's staff and also serves on the panel for annual governmental training within the Firm.

### Professional & Civic Affiliations

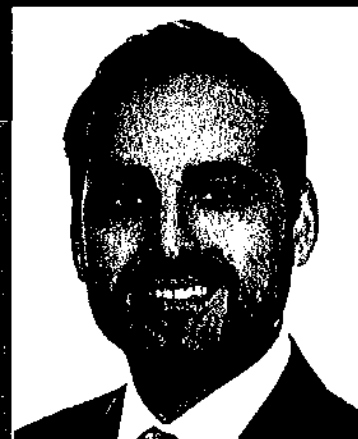
American Institute of Certified Public Accountants (AICPA)  
Florida Institute of Certified Public Accountants (FICPA)  
Government Finance Officers Association (GFOA)  
GFOA Special Review Committee, Active Member  
Miami-Dade, Broward and Palm Beach Counties Leagues of Cities,  
South Florida Government Finance Officers Association (SFGFOA),  
Associate Member  
Florida Government Finance Officers Association (FGFOA)  
Cuban-American Certified Public Accountants Association Inc., Director

### Articles, Seminars & Presentations

"Navigating Through GASB 68", Author  
"GASB Statement No. 72 - Fair Value Measurement and Application", Author  
Internal CPE Training, Instructor  
"Governmental Accounting (GASB) and Government Auditing Standards",  
Internal Training  
FGFOA Conference Presenter, "Clarified Auditing Standards"  
SFGFOA Presenter, "Financial Audit Preparation"

### CPE (past three years)

Governmental	78
Other (Accounting, Auditing, Technical and Behavioral)	56
Total	<u>134</u>



**Enrique Llerena, CPA\***  
Senior Manager

### AREAS OF EXPERTISE

Financial Audits  
Federal Single Audits  
Florida Single Audits  
Employee Benefit Plans  
Agreed-Upon Procedures  
Attestation Services  
Operational & Performance Reviews  
Internal Control Reviews  
Consulting Services

### KEY CLIENTS

Governments  
Construction Companies  
Not-for-Profit Organizations  
Governmental Pension Plans  
Employee Benefit Plans  
Special Districts Authorities

### EDUCATION

Master of Accounting,  
Florida International University  
  
Bachelor of Science, Accounting,  
Florida International University



MARCUMGROUP  
MEMBER

*\*Licensed by the State of Florida*

Phone 305.995.9614  
enrique.llerena@marcumllp.com  
www.marcumllp.com

**MARCUM**  
ACCOUNTANTS • ADVISORS

## CURRENT AND FORMER GOVERNMENTAL CLIENTS

<b>ENRIQUE LLERENA, CPA</b> <i>Government Experience</i>	<b>Years on Job</b>	<b>Includes Pension Audits</b>	<b>Single Audit**</b>
Broward County	3	✓	✓
* City of Florida City	1	✓	✓
* City of Homestead	2	✓	✓
City of Hialeah	2	✓	✓
City of Hialeah Gardens	1		
City of North Miami	3	✓	✓
City of North Miami Beach	3	✓	✓
* City of Palm Beach Gardens		✓	
* City of Sunrise	5	✓	✓
Town of Cutler Bay	1		
Indian Creek Village	2		
* Village of Key Biscayne	2	✓	
City of Plantation	2	✓	
City of Dania Beach	1		
* Children's Services Council of Broward County	1		
* Town of Bay Harbor Islands	1	✓	
* City of Hallandale Beach	3	✓	✓
* City of West Palm Beach	3	✓	✓
* Miami-Dade Water & Sewer Department	3		✓

\* Current Client

\*\*Many of our single audits have encompassed CDBG, Home, & NSP Programs

# Geovanne Neste

## ASSURANCE SERVICES

Geovanne (Geo) Neste is a Supervisor auditor in the Firm's Assurance Division. He has approximately 6 years of experience in the accounting profession providing accounting, and auditing, for local government, and public 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: manufacturing, not-for-profit, telecommunication, and employee benefit plans. In addition, Mr. Neste has significant expertise in performing Federal and Florida Single Audits in accordance with the Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

Mr. Neste 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.

### CPE (past three years)

Governmental	63
Other (Accounting, Auditing, Technical and Behavioral)	59
Total	<u>112</u>



**Geovanne Neste**  
Supervisor

### AREAS OF EXPERTISE

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

### KEY CLIENTS

Local Governments  
Not-for-Profit Organizations  
Governmental Pension Plans  
ERISA Pension Plans  
Special Districts  
Wholesale & Retail Distributors  
Manufacturers

### EDUCATION

Bachelors of Accounting – Florida  
International University



MARCUMGROUP  
MEMBER

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[www.marcumllp.com](http://www.marcumllp.com)

**MARCUM**  
ACCOUNTANTS • ADVISORS

## CURRENT AND FORMER GOVERNMENTAL CLIENTS

<b>GEOVANNE NESTE</b> <i>Government Experience</i>	<b>Years on Job</b>	<b>Includes Pension Audits</b>	<b>Single Audit**</b>
* City of Florida City	5	✓	✓
* Village of Key Biscayne	2	✓	✓
* Miami-Dade Water & Sewer Department	4	✓	✓
* City of Homestead	3	✓	✓
* City of Hallandale Beach	4	✓	✓
* City of West Palm Beach	2	✓	✓
* Bal Harbour Village	2	✓	✓

\* Current Client

\*\*Many of our single audits have encompassed CDBG, Home, & NSP Programs

# Branden A. Lopez

## ASSURANCE SERVICES

Branden Lopez is a Senior auditor in the Firm's Assurance Division. He has approximately 6 years of experience in the accounting profession providing accounting, and auditing, for local government, and public 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: manufacturing, not-for-profit (museums, charter schools, etc.), telecommunication, and employee benefit plans. In addition, Mr. Lopez has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Circular A-133 and the Florida Single Audit Act, as well as program-specific compliance audits.

Mr. Lopez 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 & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)  
YMCA Young Professionals, Board Member

### CPE (past three years)

Governmental	74
Other (Accounting, Auditing, Technical and Behavioral)	78
<b>Total</b>	<b>152</b>



**Branden A. Lopez, CPA\***  
Supervisor

### AREAS OF EXPERTISE

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

### KEY CLIENTS

Local Governments  
Not-for-Profit Organizations  
(Museum, Charter Schools, Etc.)  
Governmental Pension Plans  
Special Districts  
Wholesale & Retail Distributors  
Manufacturers

### EDUCATION

Bachelors of Accounting,  
Florida State University



MARCUMGROUP  
MEMBER

*\*Licensed by the State of New Hampshire*

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branden.lopez@marcumllp.com  
www.marcumllp.com

**MARCUM**  
ACCOUNTANTS & ADVISORS

## CURRENT AND FORMER GOVERNMENTAL CLIENTS

<b>BRANDEN A. LOPEZ, CPA</b> <i>Government Experience</i>	<b>Years on Job</b>	<b>Includes Pension Audit</b>	<b>Single Audit**</b>
* City of Homestead	3		✓
* Village of Key Biscayne	3	✓	✓
* Miami Dade Water & Sewer Department	3	✓	✓
* City of Boca Raton	1	✓	✓
* City of Hallandale Beach	2	✓	✓
* City of Sunrise	2	✓	✓
* City of West Palm Beach	2	✓	✓
* Town of Bay Harbor Islands	3	✓	
* Bal Harbor Village	2	✓	✓

\* Current Client

\*\*Many of our single audits have encompassed CDBG, Home, & NSP Programs

**SHAUN M. DAVIS, CPA**  
**Managing Partner**

***Professional Experience***

Shaun is the Managing Partner and founder of S. Davis & Associates, P.A. and has over thirty years of public accounting experience, including serving in his former position as Audit Manager with Ernst & Young. Shaun has pertinent experience in financial statement audit and single audit engagements in the governmental and not-for-profit industries. Shaun has over twenty-five years of experience in auditing governmental clients.

***Selected Current and Former Governmental Engagements***

- City of North Miami
- City of West Park
- City of Dania Beach
- City of Hollywood
- City of South Bay
- City of Lauderhill
- City of Fort Lauderdale
- City of Miramar
- City of Dania Beach Police & Firefighters Retirement System
- South Florida Regional Planning Council
- South Broward Hospital District
- Miami-Dade Public Schools
- School Board of Broward County
- Palm Beach School District

***Professional and Civic Affiliations***

- Past Board Member and Past Chairman, State of Florida Board of Accountancy
- Member, South Florida Government Finance Officers and City Clerks Association
- Past President, Greater Miami Chapter of the National Association of Black Accountants, Inc.
- Member, Broward Workshop
- Past Chairman, United Way of Broward County, Inc.
- Chariman, Urban League of Broward County
- South Florida Super Bowl Host Committee Board Member
- Board Member and former Treasurer, Orange Bowl Committee
- Board of Governors Member, Florida State University School of Business
- Advisory Council Member, Florida State University School of Accounting Trustee, Florida Atlantic University
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Price Waterhouse Up & Comers Award Winner

***Education & Licensing***

Graduate of Florida State University with a Bachelor of Science degree in Accounting.  
CPA licensed to practice in Florida and New York



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. However, in either case, the City retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this request for proposal 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 Proposer provided that replacements have substantially the same or better qualifications or experience.

### **SPECIFIC AUDIT APPROACH [MAXIMUM 4 PAGES]:**

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed. In developing the work plan, reference should be made to such sources of information as City of Pompano Beach budget and related materials, organizational charts, manuals and programs, and financial and other management information systems. Proposers should provide the following information on their audit approach:

**15. Proposed segmentation of the engagement.**

See pages 10.1 through 10.4 of this proposal for the information requested above.

**16. Level of staff and number of hours to be assigned to each proposed segment of the engagement, as well as total estimated hours for the overall audit engagement.**

See pages 10.1 through 10.4 of this proposal for the information requested above.

**17. Sample size and the extent to which statistical sampling is to be used in the engagement.**

See pages 10.1 through 10.4 of this proposal for the information requested above.

**18. Extent of use of EDP software in the engagement.**

See pages 10.1 through 10.4 of this proposal for the information requested above.

**19. Type and extent of analytical procedures to be used in the engagement.**

See pages 10.1 through 10.4 of this proposal for the information requested above.

**20. Approach to be taken to gain and document an understanding of the City's internal control structure.**

See pages 10.1 through 10.4 of this proposal for the information requested above.

**21. Approach to be taken in determining laws and regulations that will be subject to audit test work.**

See pages 10.1 through 10.4 of this proposal for the information requested above.

**22. Approach to be taken in drawing audit samples for purposes of tests of compliance.**

See pages 10.1 through 10.4 of this proposal for the information requested above.

**23. Identify and describe potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the City.**

See pages 10.1 through 10.4 of this proposal for the information requested above.

### **OTHER [MAXIMUM 1 PAGE]:**

**24. State the location of all offices in Ft. Lauderdale, Miami and Palm Beach, as well as the number of staff in each office by area (audit, tax, consulting, etc.) and level (i.e. senior, manager, partner, audit staff, admin. etc.).**

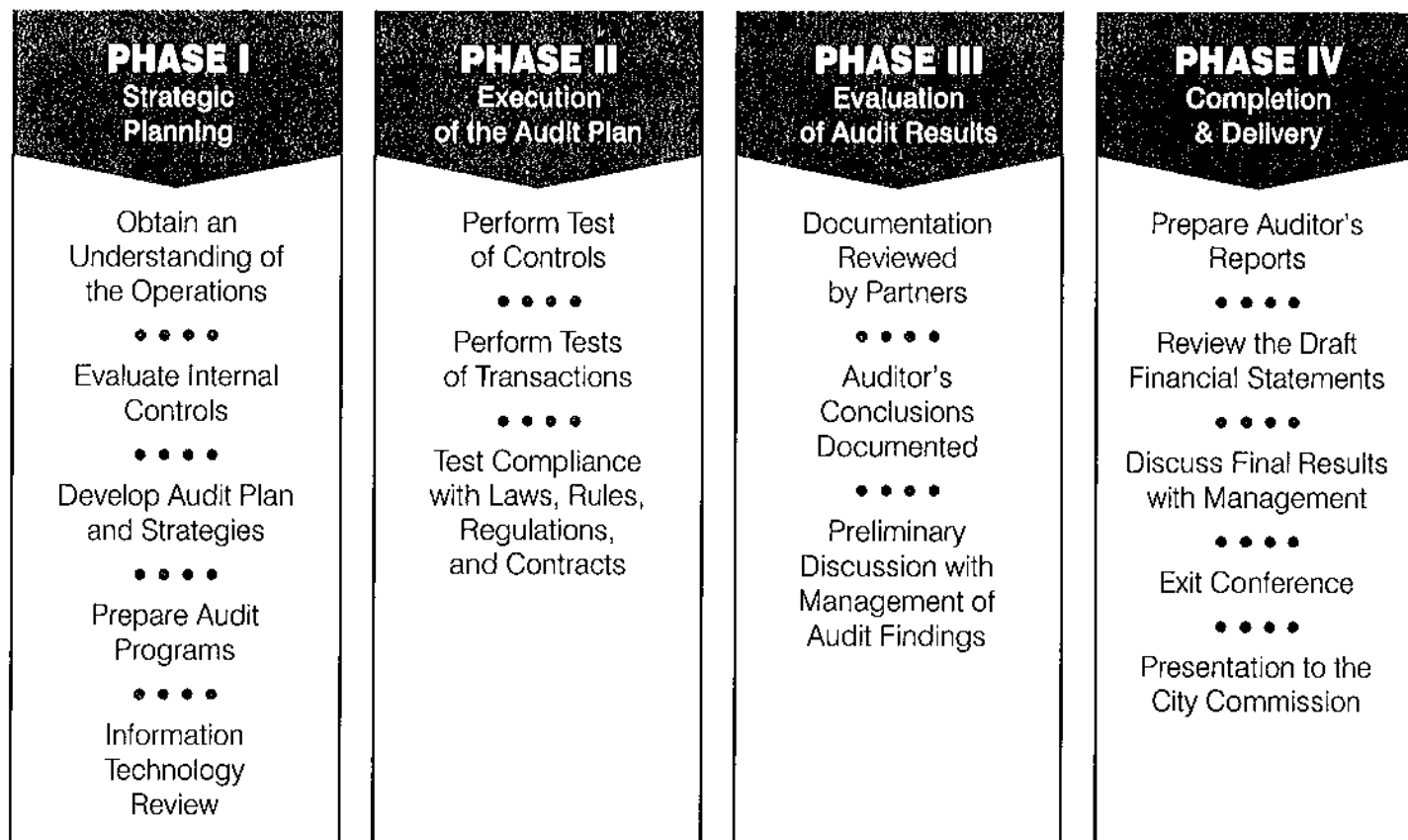
See page 6.4 of this proposal for the information requested above.

**25. State the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed on this engagement on a full-time basis and on a part-time basis, by level and area (i.e. audit, clerical etc.).**

See page 6.4 of this proposal for the information requested above.

## SPECIFIC AUDIT APPROACH

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



### Phase I: Strategic Planning

A thorough understanding of the City and its operating environment is essential for developing an efficient, cost-effective audit plan. During this phase, the engagement partner and key supervisory personnel will meet with the appropriate personnel to update an understanding of 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 entity operates. This will include a review of applicable federal and state regulations; ordinances, bond covenants, contracts, and other agreements; meeting minutes of the City Commission.

- 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.
- 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.
- Prepare detailed audit plans, including a list of schedules to be prepared by the City personnel.

## *Risk-Based Audit Technologies*

The Firm 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
- Account with complex calculations, judgment, 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.

The Firm 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.

## *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. Statistical 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. There are three types of tests that involve audit sampling (statistical and non-statistical sampling):

### *Account Balance Tests*

Substantive tests of account balances are performed on year-end balances. Certain accounts justify a 100 percent examination, such as confirming a bank balance, which does not involve sampling at all.

### *Transaction and Control Tests*

Substantive testing 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. Under the Federal and Florida Single Audits, we are required to test internal controls over compliance for each major program.

### *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 Man-

agement the status of any potential adjustments so that Management may have adequate time to investigate, gather information and respond, if necessary.

## 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 for both general controls and application controls. This evaluation includes obtaining an understanding (generally through observations and inquiries of IT personnel) of internal controls and identifying those controls that are automated.

When key internal controls are automated, we use our IT specialist to perform a detailed review of those automated controls. Our IT specialist 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 client situations where there is significant accounting data processed electronically, we use a state-of-the-art software program (IDEA) to extract and summarize computerized financial data files. 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
- Footing reports
- Searching for anomalies

This program provides an efficient way for us to extract and test computerized accounting information, enabling us to audit through the computer, rather than around the computer.

## Phase III: Evaluation of Audit Results

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

## 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 of the MD&A, statical section, and transmittal letter, we will turn around a draft of the CAFR with our comments within seven to ten days. Final reports will be issued by the agreed upon date. The audit partner and/or audit manager will be available to attend the City Commission meeting to present the audit report.

## MANAGEMENT LETTER/FINDINGS

The Firm 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.

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.

The Firm'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 questioned costs.

## SEGMENTATION

The following is a summary of the proposed hours for the audit services.

Phase	Partners	Senior Manager	Supervisor	Senior & Staff	Total
Strategic Planning	15	18	45	40	18
Execution of the Audit Plan	20	65	175	282	542
Evaluate Audit Results	20	47	30	16	113
Reporting	15	20	30	12	77
	<u>70</u>	<u>150</u>	<u>180</u>	<u>350</u>	<u>850</u>

## IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

Marcum is proud of its recognition as a technical resource for accounting and auditing standards. We keep abreast of emerging technical issues with our clients and communicate accordingly.

The Firm does not anticipate any potential audit problems. Our service team understands the industry issues relevant to the City. The combination of our Firm's resources, level of partner involvement and experienced team members provides an excellent service team of professionals capable of servicing your needs.

Regular communication will be ongoing with City personnel, allowing for timely knowledge of matters as they arise. When we learn of matters the City may not be aware of, we will be active in conveying relevant information.

We understand the audit and accounting requirements affecting your audit. As with other issues that may arise, we will work with Management throughout the year to achieve the appropriate resolution. Marcum will provide immediate written communication to the City Manager and the City Commission of all irregularities and illegal acts or indications of illegal acts of which we become aware.

**B. ADDITIONAL ITEMS THAT ARE HIGHLY DESIREABLE BUT NOT REQUIRED (ITEMS 25-30)**

**It is highly desirable that Proposers include this information presented below. Failure of the Proposer to exclude this information will not deem the bid unresponsive but may affect the Proposer's overall score.**

26. Licensing: (attach copies if applicable)

A. FEDERAL EMPLOYERS IDENTIFICATION NUMBER 11-1986323

B. Tax Identification Number (TIN) \_\_\_\_\_

27. Will the Proposer offer consultations over the phone at no extra cost?

Yes ☒

No ☐

28. Are the audit papers available to authorized representatives of the cognizant Federal Audit Agency, Office of the Inspector General, the City and/or successor auditing firms at no extra charge?

Yes ☒

No ☐

29. Describe litigation claims (resulting from an audit engagement) involving governmental clients made against your firm during the past 5 years. Please provide the following information.

Name of Company filing the claim	Magnitude of the Claim (\$ value)	Reason For the claim	Date claim filed	Outcome
The Firm has not had any litigation (resulting from an audit engagement) involving governmental clients.				

30. Give a brief description of any computer-assisted techniques expected to be used in the course of the audit.

See pages 10.1 through 10.4 of this proposal for the information requested above.

**31. Other Standards Used: List in detail, any additional standards, and/or practices that you consider worthy of consideration by the Selection Evaluation Committee in evaluating your Proposal. [MAXIMUM 1 PAGE]**

The quality of the Firm's professional practice is of utmost importance to the Firm, to clients and to the users of our reports. We provide services that conform to professional standards and consider the integrity of individuals in determining our professional relationships. Page 6.5 illustrates our system of quality control and its importance to us as a Firm. Even though the PCAOB inspection, which is much more stringent than a peer review, applies to public companies, it demonstrates Marcum's efforts for effective audits. Please note Marcum's 0% deficiency rate. The same quality control process is used form our governmental audits.

**32. List any free training seminars conducted by your firm/company that are available to your clients and state whether these seminars offer Continuing Professional Education (CPE) credits. Please note that the City is requesting that the proposing firm provide eight (8) hours annually of continuing professional education credits to the City's Accounting and Internal Audit staff (6) at no additional cost to the City. Proposers must indicate if they will be able to provide such and if the firm itself will host such.**

As noted on page 9-13, for the past 20 years, Marcum has presented an annual Governmental Symposium, which is an 8 hour accounting and auditing seminar that focuses on current developments in governmental affairs, including accounting, legal and operational topics.

**C. ACKNOWLEDGMENT OF ADDENDA**

Directions: Complete Part I or Part II, whichever applies.

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**Part I:** Listed below are the dates of issue for each Addendum received in connection with this RFP:

Addendum No. 1, Dated May 3, 2016\*

Addendum No. 2, Dated May 6, 2016\*

Addendum No. 3, Dated May 12, 2016\*

Addendum No. 4, Dated \_\_\_\_\_

\*These addenda were associated with the original RFP # L-37-16, however we feel that they are still applicable to this RFP.

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**Part II:** \_\_\_\_\_ No addendum was received in connection with this RFP.

---

Verified with City staff

\_\_\_\_\_  
Name of Staff

\_\_\_\_\_  
Date

\_\_\_\_\_  
Proposer - Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature



## **OTHER REQUIRED FORMS AND INSURANCE CERTIFICATES**



CITY OF POMPANO BEACH, FLORIDA  
SMALL BUSINESS ENTERPRISE  
PARTICIPATION FORM - EXHIBIT A

RFP Number & Title: Proposal for Independent Auditing  
Services - RFP# L-50-16

Contractor's Name: Marcum LLP

<u>Name of Firm</u>	<u>Contact Person, Telephone Number</u>	<u>Type of Work to be Performed</u>	<u>Contract Amount</u>
S. Davis & Associates, PA	Shaun M. Davis - 954-527-5900	Assistance with fieldwork procedures	\$17,546 (15% of Contract)

*(PROPOSER SHOULD INCLUDE CERTIFICATES FOR ANY FIRMS LISTED ON THIS PAGE)* See page 6-17 of this proposal for S. Davis & Associates, PA's applicable certificate

FOR CITY USE ONLY

Total Contract Amount \_\_\_\_\_

Total SBE Contract Amount \_\_\_\_\_

Are documents requested submitted accordingly

☐ YES ☐ NO

RFP #L-50-16

LETTER OF INTENT TO PERFORM AS A SUBCONTRACTOR  
EXHIBIT B

Bid Number RFP #L-50-16

TO: Marcum LLP  
(Name of Prime or General Bidder)

The undersigned intends to perform subcontracting work in connection with the above contract as (check below)

       an individual

  X   a corporation

       a partnership

       a joint venture

The undersigned is prepared to perform the following work in connection with the above Contract, as hereafter described in detail:

Assistance with fieldwork procedures.

at the following price: \$17,546 (15% of the contract price for fiscal year ending September 30, 2016)

May 18, 2016  
(Date)

S. Davis & Associates, P.A.  
(Name of SBE Contractor)

(address):

2521 Hollywood Boulevard

Hollywood, Florida 33020

BY: 

SMALL BUSINESS ENTERPRISE (SBE)  
UNAVAILABILITY FORM  
EXHIBIT C

RFP # \_\_\_\_\_

I, \_\_\_\_\_  
(Name and Title)

of \_\_\_\_\_, certify that on the \_\_\_\_\_ day of

\_\_\_\_\_, \_\_\_\_\_, I invited the following SBE CONTRACTOR(s) to bid work items to be performed in the City of Pompano Beach:

SBE Contractor Name, Address	Work Items Sought	Form of Bid Sought (i.e., Unit Price, Materials/Labor Labor Only, etc.)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Said SBE CONTRACTOR(s):

- \_\_\_\_\_ Did not bid in response to the invitation
- \_\_\_\_\_ Submitted a bid which was not the low responsible bid
- \_\_\_\_\_ Other: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Note: Attach additional documents as available.

GOOD FAITH EFFORT REPORT  
EXHIBIT D

RFP # L-50-16

1. What portions of the contract have you identified as SBE opportunities?

15% participation to S. Davis & Associates, PA

<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>

2. Did you provide adequate information to identified SBE? Please comment on how you provided this information.

Yes - We contacted the SBE directly, provided a copy of the RFP, and requested the components necessary for the proposal preparation.

<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>

3. Did you send written notices to SBEs?

       Yes                        X   No

If yes, please include copy of the notice and the list of individuals who were forwarded copies of the notices.

4. Did you advertise in local publications?

       Yes                        X   No

If yes, please attach copies of the ads, including name and dates of publication.

5. Did you contact any organizations with large constituents of SBE members for possible sub-contractors? Please attach list of resource organizations used. No, we contacted the SBE directly, provided a copy of the RFP, and requested the components necessary for the proposal preparation.

6. What type of efforts did you make to assist SBEs in contracting with you ?

We contacted the SBE directly, provided a copy of the RFP, and requested the components necessary for the proposal preparation. Marcum has worked with this SBE in the past.

7. List the SBEs you will utilize and subcontract amount.

15% participation to S. Davis & Associates, PA	\$	\$17,546
_____	\$	_____
_____	\$	_____

8. Other comments: None

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Note: Please attach the unavailability letters with this report.

None noted

Not applicable as we are not claiming local business participation

CITY OF POMPANO BEACH, FLORIDA  
LOCAL BUSINESS PARTICIPATION FORM  
EXHIBIT E

RFP Number & Title: \_\_\_\_\_

Prime Contractor's Name: \_\_\_\_\_

<u>Name of Firm, Address</u>	<u>Contact Person, Telephone Number</u>	<u>Type of Work to be Performed</u>	<u>Contract Amount</u>

LOCAL BUSINESS  
LETTER OF INTENT TO PERFORM AS A LOCAL SUBCONTRACTOR  
EXHIBIT F

RFP Number \_\_\_\_\_

TO: \_\_\_\_\_  
(Name of Prime or General Proposer)

The undersigned City of Pompano Beach business intends to perform subcontracting work in connection with the above contract as (check below)

\_\_\_\_\_ an individual

\_\_\_\_\_ a corporation

\_\_\_\_\_ a partnership

\_\_\_\_\_ a joint venture

The undersigned is prepared to perform the following work in connection with the above Contract, as hereafter described in detail:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

at the following price: \_\_\_\_\_

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Name of Local Business Contractor)

(address):

\_\_\_\_\_  
\_\_\_\_\_

BY: \_\_\_\_\_

LOCAL BUSINESS  
UNAVAILABILITY FORM  
EXHIBIT G

RFP # \_\_\_\_\_

I, \_\_\_\_\_  
(Name and Title)

of \_\_\_\_\_, certify that on the \_\_\_\_\_ day of

\_\_\_\_\_, I invited the following LOCAL BUSINESSES to bid work  
items to be performed in the City of Pompano Beach:

Business Name, Address	Work Items Sought	Form of Bid Sought (i.e., Unit Price, Materials/Labor, Labor Only, etc.)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Said Local Businesses:

- \_\_\_\_\_ Did not bid in response to the invitation
- \_\_\_\_\_ Submitted a bid which was not the low responsible bid
- \_\_\_\_\_ Other: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Note: Attach additional documents as available.



GOOD FAITH EFFORT REPORT  
LOCAL BUSINESS PARTICIPATION  
EXHIBIT H

RFP # \_\_\_\_\_

1. What portions of the contract have you identified as Local Business opportunities?

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2. Did you provide adequate information to identified Local Businesses? Please comment on how you provided this information.

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3. Did you send written notices to Local Businesses?

\_\_\_\_ Yes      \_\_\_\_ No

If yes, please include copy of the notice and the list of individuals who were forwarded copies of the notices.

4. Did you advertise in local publications?

\_\_\_\_ Yes      \_\_\_\_ No

If yes, please attach copies of the ads, including name and dates of publication.

5. What type of efforts did you make to assist Local Businesses in contracting with you?

---

---

7. List the Local Businesses you will utilize and subcontract amount.

_____	\$ _____
_____	\$ _____
_____	\$ _____

8. Other comments: \_\_\_\_\_

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# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
01/15/2016

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

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

<b>PRODUCER</b> Sub International Northeast Limited - LI 100 Sunnyside Blvd Woodbury NY 11797		<b>CONTACT</b> NAME: Robert Marts PHONE: (609) 516-6777-4700 FAX: (609) 516-496-8040 ADDRESS:	
<b>INSURED</b> Mertan, LLP 10 Melville Park Road Melville, NY 11747 Cus#701104		<b>INSURER(S) AFFORDING COVERAGE</b>	
		INSURER A: Hartford Casualty Insurance Company	29434
		INSURER B: Federal Insurance Company	20281
		INSURER C: Twin City Fire Insurance Company	29459
		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.					
CLASS	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFF. DATE (MM/DD/YYYY)	POLICY EXP. DATE (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:	315802W6954	01/01/2016	01/01/2017	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (if a occurrence) \$200,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMPROP AGG \$2,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRE AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	315802W6954	01/01/2016	01/01/2017	COMBINED SINGLE LIMIT (per accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAE <input type="checkbox"/> EXCESS LIAE DED <input checked="" type="checkbox"/> RETENTION \$10,000 <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE	79885972	01/01/2016	01/01/2017	EACH OCCURRENCE \$10,000,000 AGGREGATE \$10,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/OWNER EXCLUDED? (Indicate in HQ) If yes, describe under DESCRIPTION OF OPERATIONS below	315802W6954	01/01/2016	01/01/2017	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH. \$ E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYER \$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)

<b>CERTIFICATE HOLDER</b>	<b>CANCELLATION</b>
	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 Robert Marts

ACORD 25 (2014/01)

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Doc#8745845

Certificate #: 22



# CERTIFICATE OF LIABILITY INSURANCE

Date (MM/DD/YYYY)  
04/01/2016

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

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

<b>PRODUCER</b> Pace Professional Services, Ltd. 585 Stewart Avenue, Suite 600 Garden City, NY 11530	<b>CONTACT</b> NAME: _____ PHONE (A/C, No. Ext): _____ FAX (A/C, No.): _____ EMAIL: _____ ADDRESS: _____	
	<b>INSURER(S) AFFORDING COVERAGE</b> INSURER A: Swiss Re International SE INSURER B: _____ INSURER C: _____ INSURER D: _____ INSURER E: _____ INSURER F: _____	
<b>INSURED</b> Marcum LLP 10 Melville Park Road Melville, NY 11747	<b>NAIC #</b> _____	

## 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
	<b>GENERAL LIABILITY</b> <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC			N/A			EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COM/OP AGG \$ \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS <input type="checkbox"/> <input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIM-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$			N/A			COMBINED SINGLE LIMIT (Ea occurrence) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ EACH OCCURRENCE \$ AGGREGATE \$ EACH OCCURRENCE \$ <input type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		N/A			E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Accountants Professional Liability			MH 71058 2	10/01/2015	10/01/2018	\$10,000,000/\$10,000,000

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

## CERTIFICATE HOLDER

## 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

**CITY OF POMPANO BEACH, FLORIDA****Purchasing Division****Tel: 954-786-4098****Fax: 954-786-4168****purchasing@copbfl.com**

**EXHIBIT L**  
**PERFORMANCE EVALUATION SURVEY**

Audit Firm Name: Marcum, LLPAudit Senior and Manager: Marielba Martinez-Senior, Enrique Llerena-Manager, Michael Futterman-PartnerAudit Firm was Primary Contractor   X   Yes        No

Please evaluate the performance of the firm (10 means you are very satisfied and have no questions about hiring them again, 5 is if you don't know and 1 is if you would never hire them again because of very poor performance).

NO.	CRITERIA	UNIT	
1	Ability to provide professional auditing services	(1-10)	10
2	Qualification of project team	(1-10)	10
3	Timely completion of engagement (issuance of reports)	(1-10)	10
4	Professionalism and ability to ensure compliance with professional standards review (knowledge of team members of accounting principles and standards)	(1-10)	10
5	Quality of audit reports	(1-10)	
6	Overall customer satisfaction and hiring again based on performance (comfort level in hiring contractor again)	(1-10)	10
	Total Points		60

Additional Comments: There have not been any issues with this firm or their  
staff. They are consistently available for questions and respond quickly. Additionally,  
deadlines are always met.

Agency or Contact Reference Business Name: City of SunriseContact Name: Wendy Dunbar, Director of Finance & Administrative ServicesContact Phone and e-mail: 954-746-3297 WDunbar@sunrisefl.govDate of Services (contract term): Five years with optional five one year renewals beginning in FY13

Approximate Timeframe for Interim (i.e. August) & Final (i.e. November)  
Audit: September-Interim Final-December and January

Type of Service Provided (i.e. CAFR audit, single audit  
etc.): CAFR, Single Audit

Dollar Amount for Services: \$148,500 FY15

**PLEASE FAX OR EMAIL THIS QUESTIONNAIRE, NO LATER THAN MAY 16, 2016 (BY 2:00 P.M.), TO CASSANDRA LEMASURIER, PURCHASING SUPERVISOR, AT 954-786-4168 OR PURCHASING@COPBFL.COM.**

**CITY OF POMPANO BEACH, FLORIDA**

**Purchasing Division**

**Tel: 954-786-4098**

**Fax: 954-786-4168**

**EXHIBIT L**  
**PERFORMANCE EVALUATION SURVEY**

Audit Firm Name: Marcum LLP

Audit Senior and Manager: Enrique Herrera, manager

Audit Firm was Primary Contractor ☒ Yes ☐ No Brandon Lopez, senior  
Michael Fitterman, partner

Please evaluate the performance of the firm (10 means you are very satisfied and have no questions about hiring them again, 5 is if you don't know and 1 is if you would never hire them again because of very poor performance).

NO.	CRITERIA	UNIT	
1	Ability to provide professional auditing services	(1-10)	9
2	Qualification of project team	(1-10)	9
3	Timely completion of engagement (issuance of reports)	(1-10)	8
4	Professionalism and ability to ensure compliance with professional standards review (knowledge of team members of accounting principles and standards)	(1-10)	9
5	Quality of audit reports	(1-10)	9
6	Overall customer satisfaction and hiring again based on performance (comfort level in hiring contractor again)	(1-10)	9
	Total Points		

Additional Comments: Good group to work with.  
very responsive to questions and  
helpful.

Agency or Contact Reference Business Name: City of West Palm Beach

Contact Name: Lynne Green

Contact Phone and e-mail: 561-822-1329

Date of Services (contract term): Feb 2011 through Aug 2015

Approximate Timeframe for Interim (i.e. August) & Final (i.e. November)

Audit: usually 1 week in September

Type of Service Provided (i.e. CAFR audit, single audit

etc.): all of above

Dollar Amount for Services: per contract. last year was \$181,000 plus \$3500 vdr's

PLEASE FAX OR EMAIL THIS QUESTIONNAIRE, NO LATER THAN MAY 16, 2016 (BY 2:00 P.M.), TO CASSANDRA LEMASURIER, PURCHASING SUPERVISOR, AT 954-786-4168 OR charged for help with

CASB68.

jr Initial



**CITY OF POMPANO BEACH, FLORIDA**

**Purchasing Division**

**Tel: 954-786-4098**

**Fax: 954-786-4168**

**purchasing@copbfl.com**

**EXHIBIT L**  
**PERFORMANCE EVALUATION SURVEY**

Audit Firm Name: Marcum LLP

Audit Senior and Manager: Enrique Llerena and Geovanne Neste

Audit Firm was Primary Contractor X Yes No

Please evaluate the performance of the firm (10 means you are very satisfied and have no questions about hiring them again, 5 is if you don't know and 1 is if you would never hire them again because of very poor performance).

NO.	CRITERIA	UNIT	
1	Ability to provide professional auditing services	10	
2	Qualification of project team	10	
3	Timely completion of engagement (issuance of reports)	10	
4	Professionalism and ability to ensure compliance with professional standards review (knowledge of team members of accounting principles and standards)	10	
5	Quality of audit reports	10	
6	Overall customer satisfaction and hiring again based on performance (comfort level in hiring contractor again)	10	
	Total Points	60	

Additional Comments: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Agency or Contact Reference Business Name: City of Hallandale Beach

Contact Name: Laura Thezine, CPA

Contact Phone and e-mail: 954-457-1365 - lthezine@cohb.org

Date of Services (contract term): September 2010 to September 2016

Approximate Timeframe for Interim (i.e. August) & Final (i.e. November)  
Audit: Interim - October & Final - February

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Type of Service Provided (i.e. CAFR audit, single audit etc.): CAFR audit - Single  
Audit - CAFR preparation

Dollar Amount for Services: \$ 133,000.00

**PLEASE FAX OR EMAIL THIS QUESTIONNAIRE, NO LATER THAN MAY 16, 2016 (BY 2:00 P.M.), TO CASSANDRA LEMASURIER, PURCHASING SUPERVISOR, AT 954-786-4168 OR PURCHASING@COPBFL.COM.**