

ASSIGNMENT AGREEMENT AND FIRST AMENDMENT

No. 12424

THIS IS AN ASSIGNMENT AGREEMENT AND FIRST AMENDMENT to the Agreement for Independent Auditing Services No. 1250 dated _____, by and between:

CITY OF POMPANO BEACH, a municipal corporation of the State of Florida, whose address is 100 West Atlantic Boulevard, Pompano Beach, Florida 33060, hereinafter referred to as “CITY,”

And

CITRIN COOPERMAN & COMPANY, LLP, a New York limited liability partnership, authorized to do business in Florida, having its office and place of business at 50 Rockefeller Plaza, New York, NY 10020, hereinafter referred to as “AUDITOR/ASSIGNEE,”

WHEREAS, the CITY and Keefe, McCullough, & Co, LLP, “ASSIGNOR,” entered into the Agreement for Independent Auditing Services No. 1250 on December 20, 2021, (“Original Agreement”), and approved by City Ordinance No. 2022-13; and

WHEREAS, Citrin Cooperman & Company, LLP, AUDITOR/ASSIGNEE, acquired the attest assets of Keefe, McCullough, & Co. “ASSIGNOR” through an Attest Asset Purchase Agreement on February 1, 2024; and

WHEREAS, AUDITOR/ASSIGNEE assumes and agrees to perform all ASSIGNOR’s obligations and liabilities when due and otherwise in accordance with the respective terms under the Original Agreement; and

WHEREAS, the CITY has agreed to assign the Original Agreement to ASSIGNEE, and ASSIGNEE agrees to accept said assignment.

WITNESSETH:

IN CONSIDERATION of the mutual terms, conditions, promises, covenants and payments herein set forth CITY and AUDITOR agree as follows:

1. Each “WHEREAS” clause set forth above is true and correct and herein incorporated by this reference.

2. The Original Agreement No. 1250, effective December 20, 2021, approved and adopted by Ordinance No. 2022-13, a copy of which is attached hereto and made a part hereof as Exhibit "A," shall remain in full force and effect.

3. The assignment letter from AUDITOR/ASSIGNEE effective February 1, 2024, is attached hereto and made a part hereof as Exhibit “B.”

4. AUDITOR/ASSIGNEE’S insurance is attached hereto and incorporated herein as Exhibit “C.”

5. This Assignment and the covenants, conditions and agreements contained herein shall bind the parties and their respective executors, administrators, successors and assigns and shall be fully effective as though the assignment had been originally included in the Agreement.

THE REMAINDER OF THE PAGE IS INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year hereinabove written.

Attest:

CITY OF POMPANO BEACH

KERVIN ALFRED, CITY CLERK

By: _____
REX HARDIN, MAYOR

(SEAL)

By: _____
GREGORY P. HARRISON, CITY MANAGER

APPROVED AS TO FORM:

MARK E. BERMAN, CITY ATTORNEY

"AUDITOR/ASSIGNEE"

Citrin Cooperman & Company, LLP

Witnesses:

Shirley Prestes

Shirley Prestes
(Print or Type Name)

By: [Signature]
Stephen Emery, Partner of the Partnership

(Print or Type Name)

STATE OF Florida
COUNTY OF Broward

The foregoing instrument was acknowledged before me, by means of physical presence or online notarization, this 8th day of July, 2024, by Stephen Emery as Partner of Citrin Cooperman & Company, LLP, a New York limited liability partnership on behalf of the partnership. He is personally known to me or who has produced Not needed But DL was presented (type of identification) as identification.

NOTARY'S SEAL:



TIMOTHY L. RUSSO
Notary Public
State of Florida
Comm# HH483488
Expires 4/12/2028

NOTARY PUBLIC, STATE OF Florida
Timothy L Russo
(Name of Acknowledger Typed, Printed or Stamped)
HH 483488
Commission Number



Citrin Cooperman & Company, LLP
Certified Public Accountants

50 Rockefeller Plaza
New York, NY 10020
T 212.697.1000 F 212.202.5107
citrincooperman.com

May 7, 2024

Ms. Marcia Webb
Department Head Secretary
City of Pompano Beach
100 West Atlantic Boulevard
Pompano Beach, FL 33060

Dear Ms. Webb:

Re: Citrin Cooperman & Company, LLP

This letter is a request for the assignment of the contract listed below between City of Pompano Beach and Keefe, McCullough & Co., LLP (KMC) to Citrin Cooperman & Company, LLP, as the acquirer of the attest assets of KMC.

"Citrin Cooperman" is the brand name under which Citrin Cooperman Advisors LLC and Citrin Cooperman & Company, LLP, independently owned entities, provide professional services in an alternative practice structure in accordance with applicable professional standards. Citrin Cooperman & Company, LLP (CCC) is a licensed independent CPA firm that provides attest services, and Citrin Cooperman Advisors LLC (CCA) and its subsidiary entities provide tax, advisory, and business consulting services. Citrin Cooperman Advisors LLC and its subsidiary entities are not licensed CPA firms. Citrin Cooperman & Company, LLP is not a subsidiary of Citrin Cooperman Advisors LLC.

Citrin Cooperman is currently the 18th largest accounting firm in the United States and is headquartered in at 50 Rockefeller Plaza, New York, New York 10020. The firm provides a variety of attest, tax, and advisory services through it nearly 3,000 partners and professionals in the United States and India.

Complete information about Citrin Cooperman may be found at citrincooperman.com.

On February 1, 2024, CCC acquired the attest assets of Keefe, McCullough & Co., LLP (KMC) through an Attest Asset Purchase Agreement. The purpose of the asset acquisition was to provide CCC with an opportunity to continue to provide attest services to the KMC clients. The partners and professionals of KMC became partners and professionals of CCA on that date and provide attest services through a management services agreement with CCA.

The partners and professionals of KMC represent the Fort Lauderdale office of CCC and will continue to serve their existing clients without disruption to services. Stephen Emery will continue to serve as the engagement partner for the City of Pompano Beach.

CERTIFICATE OF AUTHORITY

(IF PARTNERSHIP)

STATE OF NEW JERSEY)

) SS:

COUNTY OF MORRIS)

I HEREBY CERTIFY that F. Jeffrey Kovacs, the President of Citrin Cooperman & Company, LLP (“Partnership”), a limited liability partnership existing under the laws of the State of New York, who is duly authorized to act pursuant to the Third Amended and Restated Partnership Agreement of the Partnership, has granted Stephen Emery partner of the firm, the following authority:

“**RESOLVED**, that, Stephen Emery, as a Partner of the Partnership, Citrin Cooperman & Company, LLP, be and is hereby authorized to execute the assignment of the Agreement for Independent Auditing Services No. 1250 dated December 20, 2021 and approved by City Ordinance No. 2022-13 between Keefe, McCullough, & Co. LLP and the City of Pompano Beach to the Partnership, and that his execution thereof, shall be the official act and deed of this Partnership.”

I further certify that said resolution is now in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this 18th, day of June, 2024.

General Counsel: 
John J. Bonelli, Esq.

ORDINANCE NO. 2022- 13

CITY OF POMPANO BEACH
Broward County, Florida

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA, APPROVING AND AUTHORIZING THE PROPER CITY OFFICIALS TO EXECUTE AN AGREEMENT FOR INDEPENDENT AUDITING SERVICES (NO. 1250) BETWEEN THE CITY OF POMPANO BEACH AND KEEFE, MCCULLOUGH & CO., LLP; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to law, ten (10) days' notice has been given by publication in a paper of general circulation in the City, notifying the public of this proposed ordinance and of a public hearing in the City Commission Chambers of the City of Pompano Beach; and

WHEREAS, a public hearing before the City Commission was held pursuant to the published notice described above, at which hearing the parties in interest and all other citizens so desiring had an opportunity to be and were, in fact, heard; now, therefore,

BE IT ENACTED BY THE CITY OF POMPANO BEACH, FLORIDA:

SECTION 1. That an Agreement for Independent Auditing Services between the City of Pompano Beach and Keefe, McCullough & Co., LLP, a copy of which Agreement is attached hereto and incorporated herein by reference as if set forth in full, is hereby approved.

SECTION 2. That the proper City officials are hereby authorized to execute said Agreement.

SECTION 3. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of

this Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

SECTION 4. This Ordinance shall become effective upon passage.

PASSED FIRST READING this 14th day of December , 2021.

PASSED SECOND READING this 14th day of December , 2022.

DocuSigned by:
Rex Hardin
502CB780EB3F480...

REX HARDIN, MAYOR

ATTEST:

DocuSigned by:
Asceleta Hammond
62AB0835850F4A1...

ASCELETA HAMMOND, CITY CLERK

/jrm
11/23/21
l:ord/2022-52



AGREEMENT FOR INDEPENDENT AUDITING SERVICES

No. 1250

THIS AGREEMENT, made and entered into on December 20, 2021, by and between:

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

and

KEEFE, McCULLOUGH & CO., LLP, hereinafter referred to as "AUDITOR".

WITNESSETH:

WHEREAS, the City Commission of the City of Pompano Beach has provided allocation of funds to pay for independent auditing services as outlined in Exhibit "A", which is attached hereto and incorporated herein by reference as if set forth in full; and

WHEREAS, the services to be performed by the AUDITOR are considered to be in the public interest; now, therefore,

It is mutually agreed by and between the parties to this Agreement as follows:

I. SCOPE OF AUDITS.

The scope of work to be performed under this agreement is outlined in more detail in the Request for Proposals, *Independent Auditing Services*, E-16-21, incorporated as Exhibit "A" to this agreement.

II. AUDITING STANDARDS.

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

III. **TERMS OF AUDIT.**

- A. Audit Procedures. The AUDITOR'S procedures shall include such tests of accounting records and such other auditing procedures they consider appropriate.
- B. Preparation of Financial Statements. CITY is responsible for the financial statements and for adjusting those statements to correct material misstatements. CITY shall also be responsible for:
- establishing and maintaining effective internal control over financial reporting and safeguarding assets and internal control over compliance, including monitoring ongoing activities, and for informing AUDITOR of all significant deficiencies in the design or operation of such controls of which it has knowledge;
 - properly recording transactions in the records;
 - identifying and ensuring that the CITY complies with the laws and regulations applicable to its activities, and for informing AUDITOR about all known material violations of such laws or regulations;
 - the design and implementation of programs and controls to prevent and detect fraud, and for informing AUDITOR about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control and others where the fraud could have a material effect on the financial statements;
 - informing AUDITOR of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, regulators, or others;
 - making all financial records and related information available to AUDITOR;
 - for adjusting the financial statements to correct material misstatements;
 - following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings, and a corrective action plan; and
 - report distribution including submitting the reporting packages.
- C. As required by generally accepted auditing standards, AUDITOR shall make specific inquiries of CITY and others about the representations embodied in the financial statements and the effectiveness of internal control. AUDITOR shall obtain from CITY a representation letter which covers the financial statements and which affirms that the effects of any uncorrected misstatements are, both individually and in the aggregate, immaterial to the financial statements taken as a whole. The City Commission is responsible for informing AUDITOR of its views about the risks of

fraud within the entity. AUDITOR will also determine that certain matters related to the conduct of the audit are communicated to the City Commission including 1) fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, 2) illegal acts that come to AUDITOR'S attention 3) disagreements with management and other serious difficulties encountered in performing the audit, and 4) various matters related to the entity's accounting policies and financial statements, as required by applicable auditing standards in effect during the course of this agreement.

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

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

Consultants and firm specialists mentioned in response to 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 AUDITOR provided that replacements have substantially the same or better qualifications or experience.

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

IV. AUDIT REPORTS.

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

1. A Report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States, pursuant to an audit conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
2. Single Audit Reports to encompass:
 - A Report on Internal Control over Financial Reporting and on Compliance

and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

- A Report on Compliance for Each Major Federal Program and State Project; Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance Required By OMB Super Circular and Chapter 10.550, *Rules of the Florida Auditor General*.
3. Management Letter in Accordance with Chapter 10.550, *Rules of the Florida Auditor General*.
 4. Report to the City Commission to make required written communications to the City's governing board.

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

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

1. The auditor's responsibility under generally accepted auditing standards, and assurances that the independent auditor is currently licensed, and that the members of the audit team have the minimum required Continuing Professional Education credits required for performing audits under Governmental Auditing Standards.
2. Significant new or changes in accounting policies and implementation.
3. Significant management judgments and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.
7. Consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.

City Commission Presentation - The Auditor shall also make a formal presentation to the City Commission at a City Commission meeting summarizing the results of the reports.

V. DOCUMENTS.

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

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

C. Public Records.

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

- a) Keep and maintain public records required by the City in order to perform the service.
- b) Upon request from the City's custodian of public records, provide the City with a copy of requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the AUDITOR

does not transfer the records to the City.

d) Upon completion of the contract, transfer, at no cost to the City, all public records in possession of the AUDITOR, or keep and maintain public records required by the City to perform the service. If the AUDITOR transfers all public records to the City upon completion of the contract, the AUDITOR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the AUDITOR keeps and maintains public records upon completion of the contract, the AUDITOR shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the City, upon request from the City's custodian of public records in a format that is compatible with the information technology systems of the City.

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

PUBLIC RECORDS CUSTODIAN

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

CITY CLERK

**100 W. Atlantic Blvd., Suite 253 Pompano Beach, Florida
33060 (954) 786-4611**

RecordsCustodian@copbfl.com

VI. CITY ASSISTANCE.

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

B. AUDITOR understands that the CITY's Internal Audit Department is available to provide 100 hours of assistance (Deputy Internal Auditor) to AUDITOR; and

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

VII. PERFORMANCE STANDARDS.

- AUDITOR shall provide adequate staff that possesses the necessary skills to perform and conclude the audit and prepare all required reports in a timely manner. Any interchangeability of staff in the original proposal shall be approved by the CITY.
- All responses to any CITY questions or inquiries should occur within two (2) business days of notification to AUDITOR.
- AUDITOR shall respond to any emergency request for service within eight (8) business hours.
- AUDITOR shall turn around review comments to drafts of the financial statements provided within ten (10) business days from the receipt of such drafts.
- All deadlines shall be met.

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

VIII. TERM.

The term of this Agreement shall be for five (5) years, commencing upon the last date of execution by the last party to do so. The term shall encompass the audit of fiscal years ending September 30, 2021 through September 30, 2025. The City reserves the right to extend the term on a month to month basis, but not more than six months, until completion of the audit of Fiscal Year ending September 30, 2025.

IX. TERMINATION.

Both parties may mutually agree to resign and terminate this Agreement with ninety (90) days notice. Said termination provision is in addition to any other right or remedy provided for within this Agreement.

X. COMPENSATION.

AUDITOR shall be compensated for time charges and expenses in an amount not to exceed one hundred and sixteen thousand dollars (\$116,000.00) for fiscal year 2021. Pricing for subsequent years (2022 through 2025) will be adjusted using the change in the Average Consumer Price Index for All Urban Consumers for all Cities, as published by the U.S. Department of Labor Statistics or its successor agency for the twelve months ending January of

each year to be effective for the upcoming fiscal year's engagement. Such adjustment shall not exceed 3%. It is expressly understood and agreed that in no event will the amounts to be paid by the CITY to the AUDITOR under this Agreement exceed the fees set forth in this Agreement.

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

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

XI. BILLING.

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

XII. CONFERENCES.

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

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

liaison for the audit and to make arrangements for workspace and other needs of AUDITOR.

2. On a weekly basis, during the interim and final fieldwork, AUDITOR shall meet with the Controller for a progress conference. During this meeting, the discussion will focus on problems encountered, areas completed and any anticipated delays.
3. Prior to the conclusion of each annual audit, AUDITOR shall meet with CITY for an exit conference. Those present from the CITY may include the City Manager, Finance Director, the Controller, Internal Auditor and Department heads of key offices or programs, as selected by CITY.
4. One on one meetings with the Mayor and each City Commissioner may also be warranted to discuss the results of the audit, prior to the formal communication and presentation at a City Commission meeting.

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

XIII. NOTICES.

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

City of Pompano
Beach 100 W.
Atlantic Blvd.
Pompano Beach,
Florida Attn: City
Manager

Copy to:
City of Pompano
Beach Finance
Department 100 W.
Atlantic Blvd.
Pompano Beach, Florida
Attn: Andrew Jean-Pierre, Room 480

William G. Benson, CPA
6550 North Federal Highway, 4th Floor
Fort Lauderdale, FL 33308

XIV. SUBLETTING.

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

XV. INSURANCE.

AUDITOR shall not commence services under the terms of this Agreement until certification or proof of insurance detailing terms and provisions has been received and approved in writing by the CITY's Risk Manager. If you are responding to a bid and have questions regarding the insurance requirements hereunder, please contact the CITY's Purchasing Department at (954) 786-4098. If the contract has already been awarded, please direct any queries and proof of the requisite insurance coverage to CITY staff responsible for oversight of the subject project/contract.

AUDITOR is responsible to deliver to the CITY for timely review and written approval/disapproval Certificates of Insurance which evidence that all insurance required hereunder is in full force and effect and which name on a primary basis, the CITY as an additional insured on all such coverage.

Throughout the term of this Agreement, CITY, by and through its Risk Manager, reserve the right to review, modify, reject or accept any insurance policies required by this Agreement, including limits, coverages or endorsements. CITY reserves the right, but not the obligation, to review and reject any insurer providing coverage because of poor financial condition or failure to operate legally.

Failure to maintain the required insurance shall be considered an event of default. The requirements herein, as well as CITY's review or acceptance of insurance maintained by AUDITOR, are not intended to and shall not in any way limit or qualify the liabilities and obligations assumed by AUDITOR under this Agreement.

Throughout the term of this Agreement, AUDITOR and all subcontractors or other agents hereunder, shall, at their sole expense, maintain in full force and effect, the following insurance coverages and limits described herein, including endorsements.

A. Worker’s Compensation Insurance covering all employees and providing benefits as required by Florida Statute, Chapter 440. AUDITOR further agrees to be responsible for employment, control and conduct of its employees and for any injury sustained by such employees in the course of their employment.

B. Liability Insurance.

(1) Naming the City of Pompano Beach as an additional insured as CITY’s interests may appear, on General Liability Insurance only, relative to claims which arise from AUDITOR’s negligent acts or omissions in connection with Contractor’s performance under this Agreement.

(2) Such Liability insurance shall include the following checked types of insurance and indicated minimum policy limits.

| Type of Insurance | Limits of Liability |
|---|--|
| GENERAL LIABILITY: | Minimum \$1,000,000 Per Occurrence and \$2,000,000 Per Aggregate |
| * Policy to be written on a claims incurred basis | |
| XX comprehensive form | bodily injury and property damage |
| XX premises - operations | bodily injury and property damage |
| ___ explosion & collapse hazard | |
| ___ underground hazard | |
| XX products/completed operations hazard | bodily injury and property damage combined |
| XX contractual insurance | bodily injury and property damage combined |
| XX broad form property damage | bodily injury and property damage combined |
| XX independent contractors | personal injury |
| XX personal injury | |
| ___ sexual abuse/molestation | |
| ___ liquor legal liability | |
| ----- | |
| AUTOMOBILE LIABILITY: | Minimum \$500,000 Per Occurrence and \$500,000 Per Aggregate |
| XX comprehensive form | |
| ___ owned | |
| ___ hired | |
| ___ non-owned | |
| ----- | |
| REAL & PERSONAL PROPERTY | |
| ___ comprehensive form | Agent must show proof they have this coverage. |
| ----- | |

| EXCESS LIABILITY | | Per Occurrence | Aggregate |
|-------------------------|--|----------------|-------------|
| XX other than umbrella | bodily injury and property damage combined | \$1,000,000 | \$1,000,000 |

| PROFESSIONAL LIABILITY | | Per Occurrence | Aggregate XX |
|---|--|----------------|--------------|
| * Policy to be written on a claims made basis | | \$1,000,000 | \$1,000,000 |

(3) If Professional Liability insurance is required, Contractor agrees the indemnification and hold harmless provisions set forth in the Agreement shall survive the termination or expiration of the Agreement for a period of four (4) years unless terminated sooner by the applicable statute of limitations.

C. Employer's Liability. If required by law, CONTRACTOR and all subcontractors shall, for the benefit of their employees, provide, carry, maintain and pay for Employer's Liability Insurance in the minimum amount of One Hundred Thousand Dollars (\$100,000.00) per employee, Five Hundred Thousand Dollars (\$500,000) per aggregate.

D. Policies: Whenever, under the provisions of this Agreement, insurance is required of the CONTRACTOR, the CONTRACTOR shall promptly provide the following:

- (1) Certificates of Insurance evidencing the required coverage;
- (2) Names and addresses of companies providing coverage;
- (3) Effective and expiration dates of policies; and

(4) A provision in all policies affording CITY thirty (30) days written notice by a carrier of any cancellation or material change in any policy.

E. Insurance Cancellation or Modification. Should any of the required insurance policies be canceled before the expiration date, or modified or substantially modified, the issuing company shall provide thirty (30) days written notice to the CITY.

F. Waiver of Subrogation. CONTRACTOR hereby waives any and all right of subrogation against the CITY, its officers, employees and agents for each required policy. When required by the insurer, or should a policy condition not permit an insured to enter into a pre-loss agreement to waive subrogation without an endorsement, then CONTRACTOR shall notify the insurer and request the policy be endorsed with a Waiver of Transfer of Rights of Recovery Against Others, or its equivalent. This Waiver of Subrogation requirement shall not apply to any policy which includes a condition to the policy not specifically prohibiting such an endorsement, or voids coverage should CONTRACTOR enter into such an agreement on a pre-loss basis.

XVI. WARRANTY.

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

XVII. EXHIBITS.

Exhibit "A," Request for Proposals, *Independent Auditing Services*, E-16-21, and Exhibit "B," Auditor's Proposal are attached hereto and made a part hereof.

XVIII. INDEMNIFICATION.

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

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

XIX. ENTIRETY OF AGREEMENT.

A. This Agreement, all attachments thereto, along with the Request for Proposal (Exhibit "A"), and the proposal received from AUDITOR (Exhibit "B"), states the entire contract between the parties hereto with respect to the subject matter hereof, and supersedes all prior and contemporaneous understandings, representations and agreements. No alterations, modifications, release or waiver of this Agreement or any of the provisions hereof shall be effective unless in writing, executed by the parties.

B. In the case of a conflict between the language, terms, conditions, or provisions of this Agreement and those contained within the attachments, RFP, or submitted proposal, the specific language contained within this Agreement shall prevail. In the absence of such a

conflict, these other documents are intended to supplement and elucidate the intent, purpose and extent of duties and obligations, of the parties hereto.

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

XX. CONSULTATION.

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

XXI. CLOSING OF CITY'S BOOKS AND RECORDS.

A. CITY understands and agrees that the books and records of account must be properly closed under the laws, regulations and professional standards applicable to the services provided hereunder. All audit work papers will be completed by CITY and available for audit no later than January 4th .

B. Assuming the above timeline is met, AUDITOR shall have all audit reports finalized and ready to be issued by the end of February and all deliverables must be made to the City no later than March 29th, for the preceding fiscal year audit.

XXII. FORCE MAJEURE.

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

In order to be entitled to the benefit of this Paragraph, a party claiming an event of Force Majeure shall be required to give prompt written notice to the other party after commencement or discovery of the event of force majeure, specifying in detail the event of force majeure, the

estimated length of the event of force majeure, diligently proceed to correct the adverse effect of any force majeure, where possible, and, upon request from the non-claiming party, provide an update until the event of force majeure ends. The parties agree that, as to this Paragraph, time is of the essence.

XXIII. EMPLOYMENT ELIGIBILITY.

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

XXIV. OTHER MATTERS.

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

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

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

THE REMAINDER OF THE PAGE IS INTENTIONALLY LEFT BLANK

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

"CITY":

Attest:

CITY OF POMPANO BEACH

DocuSigned by:
Asceleta Hammond
62AB0835850F4A1...
ASCELETA HAMMOND, CITY CLERK

DocuSigned by:
Rex Hardin
502CB780EB3F480...
By: _____
REX HARDIN, MAYOR

DocuSigned by:
Gregory P. Harrison
7052A67F15A44C8...
By: _____
GREGORY P. HARRISON, CITY MANAGER

APPROVED AS TO FORM:

DocuSigned by:
Mark E. Berman
B4DD5E1CDA804A1...
MARK E. BERMAN, CITY ATTORNEY

(SEAL)



"AUDITOR":

Keefe, McCullough & CO., LLP

Witnesses:

Ross

Ross Gotthoffer
(Print or Type Name)

W. Tyler Johnson

William Tyler Johnson
(Print or Type Name)

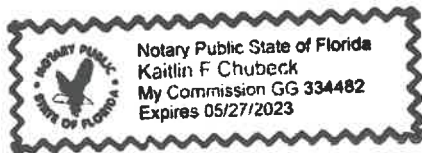
By: William G. Benson
William G. Benson, Managing Partner

STATE OF FLORIDA

COUNTY OF BROWARD

The foregoing instrument was acknowledged before me, by means of physical presence or online notarization, this 17 day of November, 2021, by William G. Benson, C.P.A. as a Managing Partner of Keefe, McCullough & Co., LLP, a Florida limited liability partnership on behalf of the partnership. He is personally known to me or who has produced _____ (type of identification) as identification.

NOTARY'S SEAL:



Kaitlin F. Chubeck
NOTARY PUBLIC, STATE OF FLORIDA

Kaitlin F. Chubeck
(Name of Acknowledger Typed, Printed or Stamped)



Florida's Warmest Welcome

**CITY OF POMPANO BEACH (CITY)
&
POMPANO BEACH COMMUNITY REDEVELOPMENT AGENCY
(CRA)**

**REQUEST FOR PROPOSALS
E-16-21**

INDEPENDENT AUDITING SERVICES

**OPENING: OCTOBER 18, 2021, 2:00:00 P.M.
Virtual Zoom Meeting**

For access go to:

<https://pompanobeachfl.gov/pages/meetings>

Issued: September 16, 2021

REQUEST FOR PROPOSALS
RFP # E-16-21
INDEPENDENT AUDITING SERVICES

The City will receive sealed proposals until **2:00:00 P.M. (local), October 18, 2021**. Proposals must be submitted electronically through the eBid System on or before the due date/time stated above. Any proposal received after the due date and time specified, will not be considered. Any uncertainty regarding the time a proposal is received will be resolved against the Proposer.

The Proposer must be registered on the City's eBid System in order to view the solicitation documents and respond to this solicitation. The complete solicitation document can be downloaded for free from the eBid System as a pdf at: <https://pompanobeachfl.ionwave.net>. The City is not responsible for the accuracy or completeness of any documentation the Proposer receives from any source other than from the eBid System. The Proposer is solely responsible for downloading all required documents. A list of Proposers will be read aloud in a virtual public forum. To attend the virtual public meeting, go to <https://pompanobeachfl.gov/pages/meetings> to find the link.

Copies of the City's financial statements can be obtained from the City's website at <http://pompanobeachfl.gov/index.php/pages/finance/finance>.

Sealed proposals shall be submitted electronically through the eBid System on or before the due date/time stated above. Proposer shall upload response as one (1) file to the eBid System. All Proposers, by submission of a proposal, shall agree to comply with all of the conditions, requirements and instructions of this RFP as stated or implied herein. All proposals and supporting materials submitted will become the property of the City.

Any alteration, erasure, or interlineations by the Proposer in this RFP shall constitute cause for rejection. Exceptions or deviations to this proposal may not be added after the submittal date.

All Proposers are required to provide all information requested in this RFP. Failure to do so may result in disqualification of the proposal.

The City reserves the right to waive any technical or formal errors or omissions and to reject all proposals, or to award contract for the items herein, in part or whole, if it is determined to be in the best interest of the City to do so.

The City shall not be liable for any costs incurred by the Proposer in the preparation of proposals or for any work performed in connection herein.

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SECTION I – OVERVIEW AND PROPOSAL SUBMITTAL PROCEDURES

A. Submittal

1. The City of Pompano Beach (the City) will receive proposals until **2:00:00 P.M. (local), October 18, 2021** for the purpose of obtaining the services of a qualified firm to provide "INDEPENDENT AUDITING SERVICES."
2. A list of Proposers will be read aloud in a virtual public forum. To attend the virtual public meeting, go to <https://pompanobeachfl.gov/pages/meetings> to find the link.
3. Any proposals received after the above stated time and date will not be considered. It shall be the Proposer's sole responsibility submit the proposal through the eBid System on or before the due date/time stated above. Late proposals will not be considered and shall not be opened at the public opening.
4. Each Proposer will examine all Request for Proposal (RFP) documents and will judge all matters relating to the adequacy and accuracy of such documents. All questions regarding the RFP are to be submitted using the Questions feature in the eBid System. Questions must be received at least seven (7) calendar days before the scheduled solicitation opening. No further questions will be accepted after this date. Oral and other interpretations or clarifications will be without legal effect. Addenda will be posted to the RFP solicitation in the eBid System, and it is the Proposer's responsibility to obtain all addenda before submitting a response to the solicitation. The issuance of a written addendum or posting of an answer in response to a question submitted using the Questions feature in the eBid System are the only official methods whereby interpretation, clarification, or additional information can be given. If any addenda are issued to this RFP solicitation the addendum will be issued via the eBid System. It shall be the responsibility of each Proposer, prior to submitting their response, to contact the City Purchasing Office at (954) 786-4098 to determine if addenda were issued and to make such addenda a part of their proposal. Addenda will be posted to the RFP solicitation in the eBid System.
5. The proposal shall be submitted electronically through the City's eBid System.
6. **Proposers must use the "PROPOSAL RESPONSE TEMPLATE" provided in EXHIBIT E for their submission. This will ensure uniformity among the Proposals.**
7. Proposals shall clearly indicate the legal name, address, and telephone number of the Proposer (corporation, firm, partnership, or individual). Proposals shall be signed above the typed or printed name and title of the signer. The signer shall have the authority to bind the Proposer to the submitted proposal.

8. The Proposers will bear all expenses related to making proposals to the City.
9. Any proposal may be withdrawn up until the date and time set above for opening the proposals. Any proposals not so withdrawn will, upon opening, constitute an irrevocable offer for a period of 90 days from the date the proposal is opened, to provide to the City the goods or services set forth in the attached specifications until the City duly accepts one or more of the proposals. It is anticipated that the City Commission will take initial action with regard to the RFP within ninety (90) days of the proposal opening.
10. The City reserves the right to accept or reject any or all proposals, to waive irregularities and technicalities, and to request resubmission. There is no obligation on the City's part to award the Contract to the lowest Proposer under the criteria set forth in this RFP; and, the City reserves the right to award the contract to the most responsive/responsible Proposer submitting a proposal that is most advantageous, and in the City's best interest. The City shall be the sole judge of the proposal and, its decision will be final.
11. Additional terms and conditions included with the RFP response may be evaluated or considered. If submitted either purposely through intent or design or inadvertently appearing separately in transmittal letters, specifications, literature, price lists or warranties, it is understood and agreed that the general and special conditions in this proposal solicitation are the primary conditions applicable to this RFP. Any and all such additional terms and conditions will have secondary force and effect and are as they meet the City's applicable needs. The Proposer's authorized signature affixed to the Proposer acknowledgment form attests to this.
12. Proposers are expected to be familiar with, and comply with, all Federal, State and local laws, ordinances, codes, and regulations that may in any way affect the services offered, including the Americans with Disabilities Act, Title VII of the Civil Rights Act, the EEOC Uniform Guidelines, and all EEO regulations and guidelines. Ignorance on the part of the Proposer will in no way relieve it from responsibility for compliance.
13. The Proposer agrees, insofar as it legally may, to indemnify and hold harmless the City, its officers, employees and agents from and against any claim, demand, cause of action, or lawsuit arising out of any act, action, negligent acts or negligent omissions, or willful misconduct of Contractor, its employees, agents or servants during the performance of the contract, whether directly or indirectly. If the City defends any claim, demand, cause of action or lawsuit arising out of any action, negligent acts or negligent omissions, or willful misconduct of the Contractor, its employees, agents or servants during the performance of this contracts, the Contractor agrees to reimburse the City for all expenses, attorney's fees and court costs incurred in defending such claim, cause of action or lawsuit.

14. Contract - By submitting a proposal, the Proposer agrees to abide to the terms of the Audit Engagement Agreement (Exhibit F). All provisions of this Request for Proposal will also constitute a part of such agreement. The City reserves the right to reject any agreements, which do not conform, to the Request for Proposal and any City requirement for agreements and contracts.
15. Federal Identification Number - Proposer must provide the Federal Identification Number on the proposal.
16. The applicable section of the City's General Services Procedures Manual governs this solicitation. A copy of the manual is available for review at the City's Purchasing Office at the address stated within this RFP.
17. The selected Proposer with whom an agreement will be negotiated will be required to verify they will operate a "Drug Free Workplace" as outlined in Florida Statute, Section 287.087.
18. A person or affiliate who has been placed on the convicted vendor list following a conviction for public entity crime may not submit a proposal on a contract to provide any goods or services to a public entity, may not submit a proposal on a contract with a public entity for the construction or repair of a public building or public work, may not submit proposals on leases of real property to public entity, may not be awarded or perform work as a Contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Florida Statute, Section 287.017, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.
19. Pricing for Subsequent Contract Years (2 through 5) - The audit fees for subsequent fiscal years may be adjusted using the change in the Consumer Price Index for All Urban Consumers – all items (city average) as published by the U.S. Department of Labor Statistics or its successor agency for the twelve months ending March of each year to be effective for the next year's engagement. Such adjustment shall not exceed 3%.
20. Manner of Payment - Progress payments will be made on the basis of hours of work completed during the course of the engagement in accordance with the firm's dollar cost proposed. Interim billing shall cover a period of not less than a calendar month.
21. Rates for Additional Professional Services - If it should become necessary for City to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then

such additional work shall be performed only if set forth in an addendum to the contract between the City and the firm or outlined in a separate engagement letter or contract. Any such additional work agreed to between City and the firm shall be performed, at the same rates (or lower rates as may be proposed) set forth in the schedule of fees included in the dollar cost bid.

22. Proposers must provide a valid e-mail address where it is acceptable to receive official notices or correspondence from the City with regard to this RFP.

B. Sources of Additional Information

Additional information regarding the City may also be obtained from the following website links:

Comprehensive Annual Financial Reports:

<http://pompanobeachfl.gov/index.php/pages/finance/finance>

Annual Budget: <http://pompanobeachfl.gov/index.php/pages/budget/budget>

General Information: <http://pompanobeachfl.gov/>

SECTION II - SCOPE OF PROPOSAL

A. General

The City of Pompano Beach (the City) is soliciting the services of qualified firms of Independent Certified Public Accountants to audit the financial statements for the City for the fiscal year ending September 30, 2021 and any required Special Reports such as Grants or other compliance reporting, as well as auditing those financial statements and other Special Reports for each of the four subsequent fiscal years. Also, the Pompano Beach Community Redevelopment Agency (CRA) is soliciting the services of qualified firms to audit its financial statements for the same fiscal years. These audits are to be performed in accordance with the provisions contained in this Request for Proposals.

B. Scope of Work to be Performed

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

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

3. The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.
4. The auditor is required to audit the schedule of expenditures of Federal and State awards in accordance with the Federal (and OMB Super Circular) and Florida Single Audit Act, respectively.
5. The auditor is required to audit the Pompano Beach Community Redevelopment Agency (CRA) as required by section 163.387 of the Florida Statutes. The CRA is a component unit of the City.
6. The auditor is not required to audit the Pension Trust Fund for the Police and Firefighters Retirement System and the General Employees Retirement System, as these Funds will be audited by other independent auditors who will furnish their report to the principal Independent Auditor during the engagement.
7. The auditor is required to coordinate in a timely manner, any additional procedures to be performed for the City's two pension plans, for participant data to be tested, as a result of GASB Statement 68, *Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27* and GASB Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date, an Amendment to GASB Statement No. 68*.

C. Auditing Standards to be Followed

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

1. Generally Accepted Auditing Standards as set forth by the American Institute of Certified Public Accountants.
2. The standards for financial audits set forth in the U.S. General Accounting Office's *Government Auditing Standards*, in effect, as revised from time to time).
3. The provisions of the Federal Single Audit Act of 1984.
4. The Florida Single Audit Act.

5. The provisions of U.S. Office of Management and Budget (OMB) Super Circular.
6. Audits of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments (Revised) -AICPA.
7. Section 11.45, Florida Statutes.
8. Section 163.387, Florida Statutes, Audit report for Redevelopment Trust Fund. Please note the audit report for the Pompano Beach CRA must accompany the annual financial report submitted to the Department of Financial Services as provided in section 218.32 of the Florida Statutes.
9. State of Florida Department of Financial Services.
10. Rules adopted by the State of Florida Auditor General for form and content of governmental unit audits.
11. Any other applicable Federal, State and local laws or regulations.

Any updates of, or amendments to, these described auditing standards are to be incorporated in future audits performed by the selected auditor performing auditing engagements for the City and CRA in future fiscal years. Proposed fees must incorporate all required audit procedures, relative to all regulations in effect, and issued, as of the date of the closing of this Request for Proposals, to include all GASBs issued to date.

D. Reports to be Issued

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

1. A Report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States, pursuant to an audit conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
2. Single Audit Reports to encompass:
 - A Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
 - A Report on Compliance for Each Major Federal Program and State Project; Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance Required by

OMB Super Circular and Chapter 10.550, *Rules of the Florida Auditor General*.

3. Management Letter in Accordance with Chapter 10.550, *Rules of the Florida Auditor General*.
4. Report to the City Commission to make required written communications to the City's governing board.

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

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

1. The auditor's responsibility under generally accepted auditing standards, and assurances that the independent auditor is currently licensed, and that the members of the audit team have the minimum required Continuing Professional Education credits required for performing audits under Governmental Auditing Standards.
2. Significant new or changes in accounting policies and implementation.
3. Significant management judgments and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.
7. Consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.

City Commission Presentation - The Auditor shall also make a formal presentation to the City Commission at a City Commission meeting summarizing the results of the reports.

E. Special Considerations

1. The City will send its Comprehensive Annual Financial Report to the Government Finance Officers Association of the United States and Canada for review in their

Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide any special assistance deemed necessary to the City in order to meet the requirements of that program.

2. The City currently anticipates it may prepare one or more official statements in connection with the sale of debt securities which will contain the general-purpose financial statements and the auditor's report thereon. The auditor may be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters", at no additional cost to the City. The City would like the Auditor to assume the cost of such requirement. Should an additional cost be necessary, the Auditor should state the cost per letter in the bid response.
3. The Schedule of Expenditures of Federal Awards and State Financial Assistance Projects and related auditor's report, as well as the reports on compliance and internal controls must be issued as a separate report from the Annual Comprehensive Financial Report (ACFR). The auditor is required to provide an unsecured and searchable pdf file for the single audit report. A copy of the 2019 and 2020 single audit report has been included at **Exhibit G. The City has qualified as a low risk auditee and has not had any findings or questioned costs for the past nine fiscal years.**
4. **The City has not had any management letter findings/recommendations for the past nine fiscal years. and just one (1) observation for fiscal year 2013 relative to password configuration.** The auditor will be required to provide an unsecured and searchable pdf file of the management letter.
5. The City's ACFR and Schedule of Expenditures of Federal Awards and State Financial Assistance Projects are prepared by the City's Finance Department.
6. The City's Finance Department utilizes Caseware to prepare its ACFR.
7. The Auditor shall be required to provide for at least eight (8) hours of continuing education credits, at no cost to City, for six (6) Finance and Internal Audit staff members.

F. Performance Standards

1. All responses to any City questions or inquiries should occur within two (2) business days of notification to auditor.
2. The Auditor shall respond to any emergency request for service within eight (8) business hours.

3. The Auditor shall turn around review comments to drafts of the financial statements provided within eight (8) business days from the receipt of such drafts.
4. The deadlines in Section IV must be met, unless mutually agreed.
5. The Auditor will be responsible for the reproduction (printing) of the City's ACFR and single audit reports/management letter and proposed fees such incorporate such requirement.
6. The Auditor will be responsible for weekly progress meetings with the Controller during fieldwork.
7. The Auditor will be evaluated by City staff on a regular basis regarding the quality of service and the timeliness of data exchange. Failure to comply with these requirements will constitute a material contract breach and may result in contract termination.

G. Working Paper Retention and Access to Working Papers

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

1. City of Pompano Beach
2. U.S. Department of Housing and Urban Development
3. U.S. General Accounting Office (GAO)
4. Auditor General of the State of Florida
5. Parties designated by the federal or state governments or by the City as part of an audit quality review process.
6. Auditors of entities of which the City is a recipient or a sub-recipient of grant funds.

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

SECTION III - DESCRIPTION OF THE GOVERNMENT

A. Contact Persons

Name: Andrew Jean-Pierre, Finance Director
Telephone: 954-786-4680
Fax: 954-786-4687
Email: andrew.jean-pierre@copbfl.com

Name: Allison Feurtado, Controller
Telephone: 954-786-4501
Fax: 954-786-4687
Email: allison.feurtado@copbfl.com

The auditor's principal contact with the City will be Allison Feurtado, Controller, or a designated representative, who will coordinate the assistance to be provided by the City to the auditor.

B. Background Information

The City was incorporated in 1947 and covers an area of approximately 25.08 square miles. Located in Broward County, Florida, the City is centrally located between Palm Beach and Miami, and is the year round home to approximately 113,000 residents. The legal authority by which the City was created and is governed is its charter. The City operates under a commission-manager form of government and is governed by an elected five member district commission and a mayor at large. In addition to general government services, the City also provides community planning and redevelopment, public safety, public works and culture and recreation services to its residents. Furthermore, the City's water and sewer, stormwater, sanitation, parking, golf, pier and airpark operations are reported as enterprise funds.

The City has an annual payroll of approximately \$52 million covering 846 full time equivalent employees and has an annual budget of approximately \$311 million. The City contracts with the Broward Sheriff's Office for policing services.

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

More detailed information on the government can be found on the City's website at <http://pompanobeachfl.gov/>.

C. Fund Structure

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

| <u>Fund Type</u> | <u>Number of Funds</u> | <u>Number with Legally Adopted Annual Budgets</u> |
|---|------------------------|---|
| General fund | 1 | 1 |
| Special revenue funds* | 12 | 7 |
| Capital projects funds | 2 | 0 |
| Enterprise funds | 5 | 0 |
| Debt Service | 1 | 1 |
| Internal service funds | 6 | 0 |
| Pension (and other employee benefits) trust funds | 3 | 0 |
| Agency funds | 1 | 0 |

D. Budgetary Basis of Accounting

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

E. Federal and State Awards

During the previously audited fiscal year, the City received various Federal and State awards. A Schedule of Expenditures of Federal Awards, State Financial Assistance for the fiscal years ended September 30, 2020 and September 30, 2019 are incorporated in **Exhibit G**.

F. Magnitude of Finance Operations

The Finance Department includes the Accounting & Admin., Treasury and Utility Billing Divisions and is headed by Andrew Jean-Pierre, Finance Director and consists of 34 employees. The principal functions performed and the numbers of employees assigned to the Accounting and Treasury Divisions are as follows:

| <u>Function</u> | <u>Number of Employees</u> |
|----------------------------|----------------------------|
| Finance Director | 1 |
| Controller | 1 |
| Revenue Collection Manager | 1 |
| Grant Coordinator | 1 |
| Collections Specialist | 1 |
| Real Property Manager | 1 |

| | |
|---------------------------|---|
| Department Head Secretary | 1 |
| Accountant | 1 |
| Accounting Supervisor | 1 |
| Senior Accountant | 3 |
| Payroll Specialist II | 1 |
| Payroll Specialist I | 1 |
| Accounting Clerk | 6 |
| Head Cashier | 1 |
| Cashier | 3 |

G. Internal Audit Function

The City has maintained an internal audit function for the past 37 years. The internal audit function reports to the City Commission and is staffed by three employees. Members of the internal audit staff have the following qualifications:

Internal Auditor: CPA, CCSA; Internal auditor for the City for 7 years

Deputy Internal Auditor: 3 years

Audit Assistant: Secretary for 13 years

The Internal Audit Department is available to provide 100 hours of assistance (Deputy Internal Auditor) to the audit firm. Please ensure this is reflected in the price proposal.

H. Computer Systems

The Information Technology department provides information system design and support, computer program development and enhancement, service desk support, telecommunications and area network services and support to City departments.

The City's financial applications (General Ledger, Accounts Payable, Purchasing, Purchasing, Budget Preparation, Fixed Assets Utility Billing and Payroll) utilize Naviline ERP software, through a Software as a Service (SaaS) agreement, with browser based thin client.

I. Component Units

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

- Pompano Beach Community Redevelopment Agency (East and Northwest Districts)
- Herb Skolnick Cultural Arts Foundation, Inc.
- Emergency Medical Services District

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

J. Availability of Prior Audit Reports and Working Papers

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

Prior year's audit working papers are available for inspection at the offices of MARCUM LLP at the below address upon written request to the predecessor auditor.

The City's previous auditors:
MARCUM LLP
One SE 3rd Avenue, Suite 1100
Miami, Florida 33131

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

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SECTION IV - TIME REQUIREMENTS**A. Proposed Schedule for the 2021 Fiscal Year Audit**

The Schedule for the 2021 Fiscal Year Audit is shown in the table below, (a similar time schedule will be developed for audits of future fiscal year. However, interim will be in mid-November).

| Description | Responsible Party | Dates |
|---|--------------------------|------------------------------|
| Entrance Conference and Detailed Audit Plan, including list of required schedules and items (PBC List) provided by Auditor. | AUDITORS | October 15, 2021 |
| Interim Work started by Auditors. | AUDITORS | November 16, 2021 |
| Interim Work completed by Auditors | AUDITORS | December 22, 2021 |
| City to receive Year End "PBC" List from Auditor | AUDITORS | December 23, 2021 |
| City to provide "PBC" Items to auditors electronically, where feasible | CITY | January 3, 2022 |
| Year End Fieldwork Starts (all other PBC items provided | AUDITORS | January 4, 2022 |
| Trial Balance and preliminary ACFR draft and SEFA/SSFA (grants) schedule provided by City and major support schedules | CITY | January 4, 2022 |
| ACFR DRAFT | CITY | February 7, 2022 |
| Substantial Completion of all Fieldwork | AUDITORS | February 7, 2022 |
| City to Receive preliminary comments on ACFR from supervisor personnel | AUDITORS | February 14, 2022 |
| Draft Reports -Auditor shall provide all findings, recommendations, observations the Finance Director/Controller, including a draft of the Auditors' Reports. | AUDITORS | February 17, 2022 |
| City to clear preliminary ACFR comments | CITY | February 18, 2022 |
| City to Receive final comments on ACFR (including concurring) | AUDITORS | February 24, 2022 |
| Exit conference with City Manager, Internal Auditor, Finance Director, and other key personnel. | ALL | March 1, 2022 |
| Additional Exit Conferences as warranted (i.e. Mayor and Commissioners). City to receive Rep. Letter draft | ALL | March 7, 2022 |
| Final Reports delivered to the City | ALL | No later than March 31, 2022 |
| Presentation of all Reports to the City Commission & Audit Results | AUDITORS | No later than March 31, 2022 |

B. Final Reports

The draft and final reports should be delivered to:

Andrew Jean-Pierre, Finance Director
City of Pompano Beach
Room #480
100 W. Atlantic Blvd.
Pompano Beach, FL 33060

And via email:

Andrew.jean-pierre@copbfl.com

Allison.feurtado@copbfl.com

SECTION V - ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION**A. Finance Department and Clerical Assistance**

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

B. Statements and Schedules to be Prepared by Staff of the City

The staff of City will prepare the ACFR and related schedules for the auditor based upon the Prepared List for the interim and final audits.

C. Work Area, Telephones, Photocopying and FAX Machines

The City will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to telephone lines, photocopying facilities and FAX machine. Such facilities provided will only be utilized for purposes of the audits of the City of Pompano Beach and other Special Reports required by the City.

D. Report Preparation

Audit Report preparation, editing and printing shall be the responsibility of the auditor, unless otherwise mutually agreed upon.

The auditor should provide the following:

1. Electronic pdf files for the ACFR (City and CRA), management letter and single audit compliance reports (unsecured and searchable)
2. Ten (10) bound copies of the ACFR

3. Ten (10) bound copies of the single audit reports/management letter,

SECTION VI - PROPOSAL REQUIREMENTS

Proposal requirements are provided in the Proposal Response Template - Exhibit E of this RFP.

SECTION VII - EVALUATION PROCEDURES

A. Selection Evaluation Committee

A Selection Evaluation Committee (Committee) will review and evaluate the Proposals submitted.

B. Review of Proposals

The Committee will use the point formula detailed herein during the review process to score proposals, with a range of zero to 100 points. Each member of the Committee will score each proposal by each of the criteria described in Section VII C.

Per Florida Statutes 218.391 – Auditor Selection Process, the City Commission shall select the highest-ranked firm from the list provided or must document the reason for not selecting the highest-ranked qualified firm.

The City reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

C. Evaluation Criteria

The Selection Evaluation Committee will be appointed and will be responsible for ranking and recommending the most qualified firm. The findings of the Committee will then be presented to the City Commission and upon their approval, a contract will be negotiated as per Florida Statute 218.391.

The Committee will rank responses based upon the following criteria:

Technical Quality (Maximum Points - 80)

1. Expertise and Experience (Maximum Points - 45)
 - (a) The firm's past experience and performance as principal auditors in local government engagements 0-25 points
 - (b) The quality of the firm's professional personnel assigned to the engagement 0-20 points

2. Audit Approach (Maximum Points - 30)
- (a) Adequacy of proposed staffing plan for various segments of the engagement 0-20 points
- (b) Adequacy of the overall audit plan for the engagement 0-10 points
3. Other (Maximum Points - 5)
- (a) Location, accessibility of the firm (inclusive of availability of additional audit resources in tri-county area Broward, Miami-Dade, Palm Beach) 0-5 points

Price (Maximum Points - 20)

*The firm providing the lowest price to the City will receive the maximum of 20 points. 0-20 points

Points will be awarded to other Proposers in the following manner:

$20 - [20 \text{ points} \times (\text{total cost} - \text{lowest total cost}) / \text{lowest total cost}]$

Note: If the result is a negative number, the score assigned will be 0

Example: Proposal 1: \$100,000 Proposal, 2: \$130,000
Proposal 1 being the lowest, would achieve a score of 20 points

Proposal 2 would achieve a score of 14 points, calculated as follows:

$20 - [20 \times (\$130,000 - \$100,000) / \$100,000] = 14$
points

Total 0-100 points

Additional 0-5% for Tier1/Tier2 Local Business will be calculated on combined scoring totals of each company/firm.

COST WILL NOT BE THE PRIMARY FACTOR IN THE SELECTION OF AN AUDIT FIRM.

The Committee will have the option to use the above criteria for the initial ranking to short-list Proposers, and to use an ordinal ranking system to score short-listed Proposers following presentations, with a score of “1” assigned to the short-listed Proposer deemed most qualified by the Committee.

Each firm should submit documents that provide evidence of capability to provide the services required for the committee’s review for shortlisting purposes. The shortlisted firms may be contacted to provide public presentations regarding their qualifications and ability to furnish the required services. When more than three responses are received, the committee shall furnish the City Commission (for their approval) a listing, in ranked order, of no fewer than three firms deemed to be the most highly qualified to perform the service. If three or less firms respond to the RFP, the list will contain the ranking of all responses.

The City Commission has the authority to (including, but not limited to); approve the recommendation; reject the recommendation and direct staff to re-advertise the solicitation; or, review the responses themselves and/or request oral presentations and determine a ranking order that may be the same or different from what was originally presented to the City Commission.

D. Final Selection

The City Commission will be responsible for the final selection of the firm. It is anticipated that the Commission will vote on the ranking by November 16, 2021. Following notification of the firm selected, a contract will be executed between both parties.

SECTION VIII – GENERAL CONDITIONS, INSTRUCTIONS AND INFORMATION FOR PROPOSERS

A. Standard Provisions

1. Governing Law

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

2. Licenses

In order to perform public work, the successful Proposer shall:
Be licensed to do business in Florida, if an entity, and hold or obtain such Contractor’ and Business Licenses if required by State Statutes or local ordinances.

3. Conflict of Interest

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

4. Drug Free Workplace

The selected firm(s) will be required to verify they will operate a “Drug Free Workplace” as set forth in Florida Statute, 287.087.

5. Public Entity Crimes

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

6. Patent Fees, Royalties, And Licenses

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

7. Permits

The selected Proposer shall be responsible for obtaining all permits, licenses, certifications, etc., required by federal, state, county, and municipal laws, regulations, codes, and ordinances for the performance of the work required in these specifications and to conform to the requirements of said legislation.

8. Familiarity with Laws

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

9. Withdrawal of Proposals

A firm may withdraw its proposal without prejudice no later than the advertised deadline for submission of proposals by written communication to the General Services Department, 1190 N.E. 3rd Avenue, Building C, Pompano Beach, Florida 33060.

10. Composition of Project Team

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

11. Invoicing/Payment

All invoices should be sent to City of Pompano Beach, Accounts Payable, P.O. Drawer 1300, Pompano Beach, Florida, 33061. In accordance with Florida Statutes, Chapter 218, payment will be made within 45 days after receipt of a proper invoice.

12. Right to Audit

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

to examination shall also include, but not be limited to, those records necessary to evaluate and verify direct and indirect costs (including overhead allocations) as they may apply to costs associated with the agreement/contract.

For the purpose of such audits, inspections, examinations and evaluations, the City's agent or authorized representative shall have access to said records from the effective date of the agreement/contract, for the duration of the Work, and until five (5) years after the date of final payment by City to Awarded Proposer pursuant to the agreement/contract.

City's agent or its authorized representative shall have access to the Awarded Proposer's facilities, shall have access to all necessary records, and shall be provided adequate and appropriate work space, in order to conduct audits in compliance with this article. City's agent or its authorized representative shall give auditees reasonable advance notice of intended audits.

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

13. Retention of Records and Right to Access

- a. The City of Pompano Beach is a public agency subject to Chapter 119, Florida Statutes. The Contractor shall comply with Florida's Public Records Law, as amended. Specifically, the Contractor shall:
 - i. Keep and maintain public records required by the City in order to perform the service;
 - ii. Upon request from the City's custodian of public records, provide the City with a copy of requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law;
 - iii. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Contractor does not transfer the records to the City; and
 - iv. Upon completion of the contract, transfer, at no cost to the City, all public records in possession of the Contractor, or keep and maintain public

records required by the City to perform the service. If the Contractor transfers all public records to the City upon completion of the contract, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the contract, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the City, upon request from the City's custodian of public records in a format that is compatible with the information technology systems of the City.

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

PUBLIC RECORDS CUSTODIAN

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

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

B. Local Business Program

On March 13, 2018, the City Commission approved Ordinance 2018-46, establishing a Local Business Program, a policy to increase the participation of City of Pompano Beach businesses in the City's procurement process.

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

1. **TIER 1 LOCAL VENDOR.** POMPANO BEACH BUSINESS EMPLOYING POMPANO BEACH RESIDENTS. A business entity which has maintained a permanent place of business within the City limits and maintains a staffing level, within this local office, of at least ten percent who are residents of the City or includes subcontracting commitments to Local Vendors Subcontractors for at least ten percent of the agreement/contract value. The permanent place of business may not be a post office box. The business must be located in a non-residential zone, and must actually distribute goods or services from that location. The business must be staffed with full-time employees within the limits of the city. In addition, the business must have a

current business tax receipt from the City for a minimum of one year prior to the date of issuance of a bid or proposal solicitation.

2. **TIER 2 LOCAL VENDOR. BROWARD COUNTY BUSINESS EMPLOYING POMPANO BEACH RESIDENTS OR UTILIZING LOCAL VENDOR SUBCONTRACTORS.** A business entity, which has maintained a permanent place of business within Broward County and maintains a staffing level, within this local office, of at least 15% who are residents of the City or includes subcontracting commitments to Local Vendors Subcontractors for at least 20% of the contract value. The permanent place of business may not be a post office box. The business must be located in a non-residential zone, and must actually distribute goods or services from that location. The business must be staffed with full-time employees within the limits of the city. In addition, the business must have a current business tax receipt from the respective Broward County municipality for a minimum of one year prior to the date of issuance of a bid or proposal solicitation.
3. **LOCAL VENDOR SUBCONTRACTOR. POMPANO BEACH BUSINESS.** A business entity which has maintained a permanent place of business within the city limits of the City. The permanent place of business may not be a post office box. The business must be located in a non-residential zone, and must actually distribute goods or services from that location. The business must be staffed with full-time employees within the limits of the city. In addition, the business must have a current business tax receipt from the City for a minimum of one year prior to the date of issuance of a bid or proposal solicitation.

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

The City is **strongly committed** to insuring the participation of City Businesses as Contractors and subcontractors for the procurement of goods and services, including labor, materials and equipment. Proposers are required to participate in the City's Local Business Program by including, as part of their package, the Local Business Participation Form (Attachment A), listing the local businesses that will be used on the agreement/contract, and the Letter of Intent Form (Attachment B) from each local business that will participate in the agreement/contract.

If a Prime Contractor/Vendor is not able to achieve the level of goal attainment of the agreement/contract, the Prime Contractor/Vendor will be requested to demonstrate and document that good faith efforts were made to achieve the goal by providing the Local Business Unavailability Form (Attachment C), listing firms that were contacted but not available, and the Good Faith Effort Report (Attachment D), describing the efforts made

to include local business participation in the agreement/contract. This documentation shall be provided to the City Commission for acceptance.

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

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

The city shall award a Local Vendor preference based upon vendors, Contractors, or subcontractors who are local with a preference follows:

1. For evaluation purposes, the Tier 1 and Tier 2 businesses shall be a criterion for award in this Request for Proposal (RFP). No business may qualify for more than one tier level.
2. For evaluation purposes, local vendors shall receive the following preferences:
 - a. Tier 1 business as defined by this subsection shall be granted a preference in the amount of five percent of total score.
 - b. Tier 2 business as defined by this subsection shall be granted a preference in the amount of two and one-half percent of total score.
3. It is the responsibility of the Awarded Proposer to comply with all Tier 1&2 guidelines. The Awarded Proposer must ensure that all requirements are met before execution of a contract.

SECTION IX- SPECIAL TERMS AND CONDITIONS

A. INSURANCE REQUIREMENTS

Insurance requirements are described in the Audit Engagement Agreement included as Exhibit F to this RFP.

COMPLETE THE PROPOSER INFORMATION FORM ON THE ATTACHMENTS TAB IN THE EBID SYSTEM. PROPOSERS ARE TO COMPLETE FORM IN ITS ENTIRETY AND INCLUDE THE FORM IN YOUR PROPOSAL THAT MUST BE UPLOADED TO THE RESPONSE ATTACHMENTS TAB FOR THE RFP IN THE EBID SYSTEM.

**PROPOSER INFORMATION PAGE
RFP E-16-21 Independent Auditing Services**

To: The City of Pompano Beach, Florida

The below named company/firm hereby agrees to furnish the proposed services under the terms stated subject to all instructions, terms, conditions, specifications, addenda, legal advertisement, and conditions contained in this RFP. I have read this RFP and all attachments, including the specifications, and fully understand what is required. By submitting this proposal, I will accept agreement/contract if approved by the City and such acceptance covers all terms, conditions, and specifications of this proposal.

Proposal submitted by:

Name (printed) _____ Title _____

Company (Legal Registered) _____

Federal Tax Identification Number _____

Address _____

City/State/Zip _____

Telephone No. _____ Fax No. _____

Email Address _____

VENDOR CERTIFICATION REGARDING SCRUTINIZED COMPANIES LISTS

Proposer's Name: _____

Vendor FEIN: _____

Section 215.4725, Florida Statutes, prohibits agencies from contracting (at any dollar amount) with companies on the Scrutinized Companies that Boycott Israel List, or with companies that are engaged in a boycott of Israel. As the person authorized to sign electronically on behalf of the Proposer, I hereby certify by selecting the box below that the company responding to this solicitation is not listed on the Scrutinized Companies that Boycott Israel List. I also certify that the company responding to this solicitation is not participating in a boycott of Israel, and is not engaged in business operations in Syria or Cuba. I understand that pursuant to sections 287.135 and 215.4725, Florida Statutes, the submission of a false certification may subject company to civil penalties, attorney's fees, and/or costs.

I Certify



CONFLICT OF INTEREST:

For purposes of determining any possible conflict of interest, all Proposers must disclose if any City of Pompano Beach employee is also an owner, corporate officer, or employee of their business. Indicate either "Yes" (a City employee is also associated with your business), or "No". If answer is "Yes", you must file a statement with the Supervisor of Elections, pursuant to Florida Statutes 112.313.)

No ___ Yes ___

City of Pompano Beach Florida Local Business Subcontractor Utilization Report

| | | | |
|--------------------------------|----------------------------|---|--|
| Project Name (1) | | Contract Number and Work Order Number (if applicable) (2) | |
| Report Number (3) | Reporting Period (4) to | Local Business Contract Goal (5) | Estimated Contract Completion Date (6) |
| Contractor Name (7) | | Contractor Telephone Number (8) () - | Contractor Email Address (9) |
| Contractor Street Address (10) | Project Manager Name (11) | Project Manager Telephone Number (12) () - | Project Manager Email Address (13) |

| Local Business Payment Report | | | | | | |
|---|--|--------------------------|---------------------|--|---------------------|-------------------------|
| Federal Identification Number (14) | Local Subcontractor Business Name (15) | Description of Work (16) | Project Amount (17) | Amount Paid this Reporting Period (18) | Invoice Number (19) | Total Paid to Date (20) |
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| | | | | | | |
| Total Paid to Date for All Local Business Subcontractors (21) \$ | | | | | | 0.00 |

I certify that the above information is true to the best of my knowledge.

| | | | |
|---|--|------------|-----------|
| Contractor Name – Authorized Personnel (print) (22) | Contractor Name – Authorized Personnel (sign) (23) | Title (24) | Date (25) |
|---|--|------------|-----------|

Local Business Subcontractor Utilization Report Instructions

- Box (1) Project Name** – Enter the entire name of the project.
- Box (2) Contract Number (work order)** – Enter the contract number and the work order number, if applicable (i.e., 4600001234, and if work order contract includes work order number – 4600000568 WO 01).
- Box (3) Report Number** - Enter the Local Business Subcontractor Utilization Report number. Reports must be in a numerical series (i.e., 1, 2, 3).
- Box (4) Reporting Period** - Enter the beginning and end dates this report covers (i.e., 10/01/2016 – 11/01/2016).
- Box (5) Local Contract Goal** - Enter the Local Contract Goal percentage on entire contract.
- Box (6) Contract Completion Date** - Enter the expiration date of the contract, (not work the order).
- Box (7) Contractor Name** - Enter the complete legal business name of the Prime Contractor.
- Box (8) Contractor Telephone Number** - Enter the telephone number of the Prime Contractor.
- Box (9) Contractor Email Address** - Enter the email address of the Prime Contractor.
- Box (10) Contractor Street Address** – Enter the mailing address of the Prime Contractor.
- Box (11) Project Manager Name** - Enter the name of the Project Manager for the Prime Contractor on the project.
- Box (12) Project Manager Telephone Number** – Enter the direct telephone number of the Prime Contractor’s Project Manager.
- Box (13) Project Manager Email Address** – Enter the email address of the Prime Contractor’s Project Manager.
- Box (14) Federal Identification Number** – Enter the federal identification number of the Local Subcontractor(s).
- Box (15) Local Subcontractor Business Name** – Enter the complete legal business name of the Local Subcontractor(s).

- Box (16) Description of Work** – Enter the type of work being performed by the Local Subcontractor(s) (i.e., electrical services).
- Box (17) Project Amount** – Enter the dollar amount allocated to the Local Subcontractor(s) for the entire project (i.e., amount in the subcontract agreement).
- Box (18) Amount Paid this Reporting Period** – Enter the total amount paid to the Local Subcontractor(s) during the reporting period.
- Box (19) Invoice Number** – Enter the Local Subcontractor’s invoice number related to the payment reported this period.
- Box (20) Total Paid to Date** – Enter the total amount paid to the Local Subcontractor(s) to date.
- Box (21) Total Paid to Date for All Local Subcontractor(s)** – Enter the total dollar amount paid to date to all Local Subcontractors listed on the report.
- Box (22) Contractor Name Authorized Personnel (print)** – Print the name of the employee that is authorized to execute the Local Subcontractor Utilization Report.
- Box (23) Contractor Name Authorized Personnel (sign)** – Signature of authorized employee to execute the Local Subcontractor Utilization Report.
- Box (24) Title** – Enter the title of authorized employee completing the Local Subcontractor Utilization Report.
- Box (25) Date** – Enter the date of submission of the Local Subcontractor Utilization Report to the City.

LOCAL BUSINESS EXHIBIT C
LOCAL BUSINESS
UNAVAILABILITY FORM

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: _____

Name and Title: _____

Date: _____

Note: Attach additional documents as needed.

LOCAL BUSINESS EXHIBIT D
GOOD FAITH EFFORT REPORT
LOCAL BUSINESS PARTICIPATION

RFP # _____

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

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

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: _____

LOCAL BUSINESS EXHIBIT "B"
LOCAL BUSINESS
LETTER OF INTENT TO PERFORM AS A LOCAL SUBCONTRACTOR

Solicitation Number _____

TO: _____
(Name of Prime or General Bidder)

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)

(Print Name of Local Business Contractor)

(Street Address)

(City, State Zip Code)

BY: _____
(Signature)

IMPORTANT NOTE: Signatures on this form MUST be by an authorized employee of Subcontractor and must be uploaded to the Response Attachment Tab

LOCAL BUSINESS EXHIBIT "B"

LOCAL BUSINESS EXHIBIT "C"

LOCAL BUSINESS
UNAVAILABILITY FORM

BID # _____

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: _____

Name and Title: _____

Date: _____

Note: Attach additional documents as available.

LOCAL BUSINESS EXHIBIT "D"
GOOD FAITH EFFORT REPORT
LOCAL BUSINESS PARTICIPATION

BID # _____

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

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

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: _____

LOCAL BUSINESS EXHIBIT "D" – Page 2

RFP # E-16-21
PROPOSAL FOR INDEPENDENT AUDITING SERVICES
EXHIBIT E

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 # E-16-21
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.

| | | |
|--|-------|--------------------------------------|
| Company Name | _____ | <u>Check One</u> |
| Address | _____ | <input type="checkbox"/> Corporation |
| City, State, Zip | _____ | <input type="checkbox"/> Partnership |
| Telephone No. | _____ | <input type="checkbox"/> Individual |
| Fax No. | _____ | <input type="checkbox"/> Other |
| Email address for above signer (if any) | _____ | |
| Federal Tax ID Number | _____ | |
| Typed/Printed Name and Title | _____ | |
| Authorized Signature | _____ | |

If Proposer is a corporation, answer the following:

- a) Date of Incorporation (MM/DD/YY): _____
- 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.

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 2021 Financial Statements | |
| Audit of Schedule of Expenditures of Federal Awards and State Financial Assistance | _____ |
| | ===== |

***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: _____

Name (typed): _____

Title: _____

Firm: _____

Date: _____

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

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF THE 2021 FINANCIAL STATEMENTS AND SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE FOR
THE CITY OF POMPANO BEACH

| | Hourly Rates | | Est. Hours | Fee |
|-------------------------|--------------|--------|------------|-----|
| | Standard | Quoted | | |
| Partners | | | | |
| Managers | | | | |
| Supervisory staff | | | | |
| Staff | | | | |
| Other (specify): | | | | |
| Subtotal | | | | |
| Out-of-pocket expenses: | | | | |
| Meals and lodging | | | | |
| Transportation | | | | |
| Other (specify): | | | | |
| Total | | | | |

Notes:

- 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*].**

- 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.**

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.**

- 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.**

8. REFERENCES –

CITY OF POMPANO BEACH

RFP # E-16-21

PROPOSAL FOR INDEPENDENT AUDITING SERVICES

Provide the names, addresses, telephone numbers and e-mail addresses of at least **5 Governmental** references; in which the firm served as **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 H) TO THE FIVE REFERENCES NOTED BELOW FOR COMPLETION. REFERENCES MUST RETURN THIS FORM DIRECTLY TO THE PURCHASING AGENT OF RECORD 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 _____

Address _____

City State Zip _____

REFERENCE: _____

Agency/Firm Name: _____

Address _____

City State Zip _____

Phone/Fax _____

Contact Name/Title _____

Email address: _____

Contract term: _____

Agency/Firm Name: _____

Address _____

City State Zip _____

Phone/Fax _____

Contact Name/Title _____

Email address: _____

Contract term: _____

Agency/Firm Name: _____

Address _____

City State Zip _____

Phone/Fax _____

Contact Name/Title _____

Email address: _____

Agency/Firm Name: _____

Address _____

City State Zip _____

Phone/Fax _____

Contact Name/Title _____

Email address: _____

Contract term _____

Agency/Firm Name: _____

Address _____

City State Zip _____

Phone/Fax _____

Contact Name/Title _____

Email address: _____

Contract term _____

Engagement Fee _____

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.

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.

11. The firm shall provide a sample of 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.

- 13. Describe if any of your governmental clients within the last six (6) years (through fiscal year 2021) 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.**
- 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.**

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.**
- 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.**
- 17. Sample size and the extent to which statistical sampling is to be used in the engagement.**
- 18. Extent of use of Electronic Data Processing (EDP) software in the engagement.**
- 19. Type and extent of analytical procedures to be used in the engagement.**
- 20. Approach to be taken to gain and document an understanding of the City's internal control structure.**
- 21. Approach to be taken in determining laws and regulations that will be subject to audit test work.**

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

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.).
- 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.). Please note the City's expectation is that most audit field work will be completed on-site.

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 _____

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 |
|----------------------------------|-----------------------------------|----------------------|------------------|---------|
| | | | | |
| | | | | |
| | | | | |

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

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]

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.

C. ACKNOWLEDGMENT OF ADDENDA

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

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

Addendum No. 1, Dated _____

Addendum No. 2, Dated _____

Addendum No. 3, Dated _____

Addendum No. 4, Dated _____

Part II: _____ No addendum was received in connection with this RFP.

Verified with City staff

Name of Staff

Date

Proposer - Name

Date

Signature

RFP E-16-21

EXHIBIT F

**RFP # E-16-21
INDEPENDENT AUDITING SERVICES (Rebid)
EXHIBIT F**

**AGREEMENT FOR INDEPENDENT
AUDITING SERVICES**

THIS AGREEMENT, made and entered into this _____ day of _____,
2021, by and between:

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

and

_____, hereinafter referred to as "AUDITOR".

WITNESSETH:

WHEREAS, the City Commission of the City of Pompano Beach has provided allocation of funds to pay for independent auditing services as outlined in Exhibit "A-1", which is attached hereto and incorporated herein by reference as if set forth in full; and

WHEREAS, the services to be performed by the AUDITOR are considered to be in the public interest; now, therefore,

It is mutually agreed by and between the parties to this Agreement as follows:

I. SCOPE OF AUDITS.

The scope of work to be performed under this agreement is outlined in more detail in the Request for Proposals, *Independent Auditing Services*, E-16-21, incorporated as Exhibit "A-1" to this agreement.

II. AUDITING STANDARDS.

The auditing standards to be applied shall be in accordance with generally accepted accounting principles, F.S. Chapter 11.45, *Definitions; duties; authorities; reports; rules*, F.S.

Chapter 10.550, *Rules of the Florida Auditor General*, the standards for financial audits set forth in the *Government Auditing Standards*, the provisions of the Federal Single Audit Act of 1984, the State Single Audit Act and the provisions of the U.S. Office of the Office of Management and Budget (OMB) Super Circular.

III. TERMS OF AUDIT.

- A. Audit Procedures. The AUDITOR'S procedures shall include such tests of accounting records and such other auditing procedures they consider appropriate.
- B. Preparation of Financial Statements. CITY is responsible for the financial statements and for adjusting those statements to correct material misstatements. CITY shall also be responsible for:
- establishing and maintaining effective internal control over financial reporting and safeguarding assets and internal control over compliance, including monitoring ongoing activities, and for informing AUDITOR of all significant deficiencies in the design or operation of such controls of which it has knowledge;
 - properly recording transactions in the records;
 - identifying and ensuring that the CITY complies with the laws and regulations applicable to its activities, and for informing AUDITOR about all known material violations of such laws or regulations;
 - the design and implementation of programs and controls to prevent and detect fraud, and for informing AUDITOR about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control and others where the fraud could have a material effect on the financial statements;
 - informing AUDITOR of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, regulators, or others;
 - making all financial records and related information available to AUDITOR;
 - for adjusting the financial statements to correct material misstatements;
 - following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings, and a corrective action plan; and
 - report distribution including submitting the reporting packages.

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

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

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

Consultants and firm specialists mentioned in response to 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 AUDITOR provided that replacements have substantially the same or better qualifications or experience.

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

IV. AUDIT REPORTS.

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

1. A Report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States, pursuant to an audit conducted in accordance with auditing standards generally accepted in the United

States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

2. Single Audit Reports to encompass:
 - A Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
 - A Report on Compliance for Each Major Federal Program and State Project; Report on Internal Control Over Compliance; Report on the Schedule of Expenditures of Federal Awards and State Financial Assistance Required By OMB Super Circular and Chapter 10.550, *Rules of the Florida Auditor General*.
3. Management Letter in Accordance with Chapter 10.550, *Rules of the Florida Auditor General*.
4. Report to the City Commission to make required written communications to the City's governing board.

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

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

1. The auditor's responsibility under generally accepted auditing standards, and assurances that the independent auditor is currently licensed, and that the members of the audit team have the minimum required Continuing Professional Education credits required for performing audits under Governmental Auditing Standards.
2. Significant new or changes in accounting policies and implementation.
3. Significant management judgments and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.
7. Consultation with other accountants.

8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.

City Commission Presentation - The Auditor shall also make a formal presentation to the City Commission at a City Commission meeting summarizing the results of the reports.

V. DOCUMENTS.

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

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

C. Public Records.

1. The City of Pompano Beach is a public agency subject to Chapter 119, Florida Statutes. The AUDITOR shall comply with Florida's Public Records Law, as amended. Specifically, the AUDITOR shall:
 - a) Keep and maintain public records required by the City in order to perform the service.
 - b) Upon request from the City's custodian of public records, provide the City with a copy of requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.

- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the AUDITOR does not transfer the records to the City.
 - d) Upon completion of the contract, transfer, at no cost to the City, all public records in possession of the AUDITOR, or keep and maintain public records required by the City to perform the service. If the AUDITOR transfers all public records to the City upon completion of the contract, the AUDITOR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the AUDITOR keeps and maintains public records upon completion of the contract, the AUDITOR shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the City, upon request from the City's custodian of public records in a format that is compatible with the information technology systems of the City.
2. Failure of the AUDITOR to provide the above described public records to the City within a reasonable time may subject AUDITOR to penalties under 119.10, Florida Statutes, as amended.

PUBLIC RECORDS CUSTODIAN

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

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

VI. CITY ASSISTANCE.

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

B. AUDITOR understands that the CITY's Internal Audit Department is available to provide 100 hours of assistance (Deputy Internal Auditor) to AUDITOR; and

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

VII. PERFORMANCE STANDARDS.

- AUDITOR shall provide adequate staff that possesses the necessary skills to perform and conclude the audit and prepare all required reports in a timely manner. Any interchangeability of staff in the original proposal shall be approved by the CITY.
- All responses to any CITY questions or inquiries should occur within two (2) business days of notification to AUDITOR.
- AUDITOR shall respond to any emergency request for service within eight (8) business hours.
- AUDITOR shall turn around review comments to drafts of the financial statements provided within ten (10) business days from the receipt of such drafts.
- All deadlines shall be met.

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

VIII. TERM.

The term of this Agreement is for the audit of fiscal years ending September 30, 2021 through September 30, 2025.

IX. TERMINATION.

Both parties may mutually agree to resign and terminate this Agreement with ninety (90) days notice. Said termination provision is in addition to any other right or remedy provided for within this Agreement.

X. COMPENSATION.

AUDITOR shall be compensated for time charges and expenses in an amount not to exceed \$XXXXXX for fiscal year 2021. Pricing for subsequent years (2022 through 2025) will be

adjusted using the change in the Average Consumer Price Index for All Urban Consumers for all Cities, as published by the U.S. Department of Labor Statistics or its successor agency for the twelve months ending January of each year to be effective for the upcoming fiscal year's engagement. Such adjustment shall not exceed 3%. It is expressly understood and agreed that in no event will the amounts to be paid by the CITY to the AUDITOR under this Agreement exceed the fees set forth in this Agreement.

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

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

XI. BILLING.

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

XII. CONFERENCES.

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

1. During the month of August (No later than mid-month) for the commencement of the interim audit and the month of December (No later than mid-month) for the commencement of the final audit, AUDITOR shall meet, for an entrance conference, with the Finance Director and

the Controller, and then again with all key CITY finance department personnel and department heads of key offices or programs. These meetings will be to discuss prior audit problems and the work to be performed. These meetings will also be used to establish overall liaison for the audit and to make arrangements for workspace and other needs of AUDITOR.

2. On a weekly basis, during the interim and final fieldwork, AUDITOR shall meet with the Controller for a progress conference. During this meeting, the discussion will focus on problems encountered, areas completed and any anticipated delays.
3. Prior to the conclusion of each annual audit, AUDITOR shall meet with CITY for an exit conference. Those present from the CITY may include the City Manager, Finance Director, the Controller, Internal Auditor and Department heads of key offices or programs, as selected by CITY.
4. One on one meetings with the Mayor and each City Commissioner may also be warranted to discuss the results of the audit, prior to the formal communication and presentation at a City Commission meeting.

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

XIII. NOTICES.

Any notice, agreement, or other written communication from AUDITOR to CITY shall be considered delivered when received by certified mail, return receipt requested or delivered in person to the City Manager, or his designee at the address below:

City of Pompano Beach
100 W. Atlantic Blvd.
Pompano Beach, Florida
Attn: City Manager

Copy to:
City of Pompano Beach
Finance Department
100 W. Atlantic Blvd.
Pompano Beach, Florida
Attn: Andrew Jean-Pierre, Room 480

Any notice, agreement or other communication from CITY to AUDITOR shall be considered delivered when received by certified mail, return receipt requested to AUDITOR at the address

left on file with CITY (as stated below) or delivered in person to AUDITOR or its authorized representative:

XXXXXXXXXX
XXXXXXXXXX
XXXXXXXXXX

XIV. SUBLETTING.

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

XV. INSURANCE.

AUDITOR shall not commence services under the terms of this Agreement until certification or proof of insurance detailing terms and provisions has been received and approved in writing by the CITY's Risk Manager. If you are responding to a bid and have questions regarding the insurance requirements hereunder, please contact the CITY's Purchasing Department at (954) 786-4098. If the contract has already been awarded, please direct any queries and proof of the requisite insurance coverage to CITY staff responsible for oversight of the subject project/contract.

AUDITOR is responsible to deliver to the CITY for timely review and written approval/disapproval Certificates of Insurance which evidence that all insurance required hereunder is in full force and effect and which name on a primary basis, the CITY as an additional insured on all such coverage.

Throughout the term of this Agreement, CITY, by and through its Risk Manager, reserve the right to review, modify, reject or accept any insurance policies required by this Agreement, including limits, coverages or endorsements. CITY reserves the right, but not the obligation, to review and reject any insurer providing coverage because of poor financial condition or failure to operate legally.

Failure to maintain the required insurance shall be considered an event of default. The requirements herein, as well as CITY's review or acceptance of insurance maintained by AUDITOR, are not intended to and shall not in any way limit or qualify the liabilities and obligations assumed by AUDITOR under this Agreement.

Throughout the term of this Agreement, AUDITOR and all subcontractors or other agents hereunder, shall, at their sole expense, maintain in full force and effect, the following insurance coverages and limits described herein, including endorsements.

A. Worker’s Compensation Insurance covering all employees and providing benefits as required by Florida Statute, Chapter 440. AUDITOR further agrees to be responsible for employment, control and conduct of its employees and for any injury sustained by such employees in the course of their employment.

B. Liability Insurance.

(1) Naming the City of Pompano Beach as an additional insured as CITY’s interests may appear, on General Liability Insurance only, relative to claims which arise from AUDITOR’s negligent acts or omissions in connection with Contractor’s performance under this Agreement.

(2) Such Liability insurance shall include the following checked types of insurance and indicated minimum policy limits.

| Type of Insurance | Limits of Liability |
|---|--|
| GENERAL LIABILITY: | Minimum \$1,000,000 Per Occurrence and \$2,000,000 Per Aggregate |
| * Policy to be written on a claims incurred basis | |
| XX comprehensive form | bodily injury and property damage |
| XX premises - operations | bodily injury and property damage |
| ___ explosion & collapse hazard | |
| ___ underground hazard | |
| XX products/completed operations hazard | bodily injury and property damage combined |
| XX contractual insurance | bodily injury and property damage combined |
| XX broad form property damage | bodily injury and property damage combined |
| XX independent contractors | personal injury |
| XX personal injury | |
| ___ sexual abuse/molestation | |
| ___ liquor legal liability | |
| ----- | |
| AUTOMOBILE LIABILITY: | Minimum \$500,000 Per Occurrence and \$500,000 Per Aggregate |
| XX comprehensive form | |
| ___ owned | |
| ___ hired | |

insurer and request the policy be endorsed with a Waiver of Transfer of Rights of Recovery Against Others, or its equivalent. This Waiver of Subrogation requirement shall not apply to any policy which includes a condition to the policy not specifically prohibiting such an endorsement, or voids coverage should CONTRACTOR enter into such an agreement on a pre-loss basis.

XVI. WARRANTY.

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

XVII. EXHIBITS.

Exhibit "A-1" is attached hereto and made a part hereof.

XVIII. INDEMNIFICATION.

AUDITOR shall indemnify and hold harmless CITY, its officers and employees, from any and all claims, suits, actions, liabilities and reasonable defense costs, in each case for damage or bodily injury to persons and tangible property to the extent proximately caused by the negligence or willful misconduct of AUDITOR as a result of AUDITOR's performance of services under this Agreement. Notwithstanding the foregoing, the AUDITOR's indemnity shall not extend to liability for damages to persons or property to the extent such damage was solely caused by an act, omission, or default of CITY, or by the CITY's officers, agents, and employees.

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

XIX. ENTIRETY OF AGREEMENT.

A. This Agreement, all attachments thereto, along with the Request for Proposal (Exhibit "A-1"), and the proposal received from AUDITOR, states the entire contract between the parties hereto with respect to the subject matter hereof, and supersedes all prior and contemporaneous understandings, representations and agreements. No alterations, modifications, release or waiver of this Agreement or any of the provisions hereof shall be effective unless in writing, executed by the parties.

B. In the case of a conflict between the language, terms, conditions, or provisions of this Agreement and those contained within the attachments, RFP, or submitted proposal, the specific language contained within this Agreement shall prevail. In the absence of such a conflict, these other documents are intended to supplement and elucidate the intent, purpose and extent of duties and obligations, of the parties hereto.

C. This Agreement shall be governed by and construed according to the laws of the State of Florida.

XX. CONSULTATION.

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

XXI. CLOSING OF CITY'S BOOKS AND RECORDS.

A. CITY understands and agrees that the books and records of account must be properly closed under the laws, regulations and professional standards applicable to the services provided hereunder. All audit work papers will be completed by CITY and available for audit no later than January 4th .

B. Assuming the above timeline is met, AUDITOR shall have all audit reports finalized and ready to be issued by the end of February and all deliverables must be made to the City no later than March 29th, for the preceding fiscal year audit.

XXII. FORCE MAJEURE.

Notwithstanding any other provision in this Agreement, AUDITOR shall not be liable or held responsible for any delays in performing its obligations under this Agreement including, but not limited to, the completion of the audit and issuance of its report thereon, which result from circumstances or causes beyond AUDITOR's control including, without limitation, acts of omissions or the failure to cooperate as described in Section VI by CITY, its agencies, or any of their respective officers, directors, employees, other personnel and agents, fire or casualty, act of God, strike or labor dispute, war or other violence, or any law, order, or requirement of any governmental agency or authority.

XXIII. OTHER MATTERS.

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

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

C. Any claim arising out of services rendered pursuant to this agreement shall be resolved in accordance with the laws of Florida. CITY and AUDITOR agree that no claim arising out of services rendered pursuant to this agreement by or on behalf of the CITY shall be asserted more than two years after the date of the last audit report issued by AUDITOR.

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

"CITY":

Witnesses:

CITY OF POMPANO BEACH

By: _____
Rex Hardin, Mayor

By: _____
Gregory P. Harrison, City Manager

Attest:

Asceleta Hammond, City Clerk

(SEAL)

Approved As To Form:

Mark E. Berman, City Attorney

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing instrument was acknowledged before me this _____ day of _____, 2021 by REX HARDIN, as Mayor, GREGORY P. HARRISON as City

Manager and ASCELETA HAMMOND as City Clerk of the City of Pompano Beach, Florida, a municipal corporation, who are personally known to me.

NOTARY'S SEAL:

NOTARY PUBLIC, STATE OF FLORIDA

(Name of Acknowledger Typed, Printed or Stamped)

Commission Number

"AUDITOR":

Witnesses:

XXXXXXXXXXXXXXXXXXXX

By: _____

Print Name

Title: _____

STATE OF _____
COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, 2021 by _____ as _____ of _____, a partnership. He/she is personally known to me or who has produced _____ (type of identification) as identification.

NOTARY'S SEAL:

NOTARY PUBLIC, STATE OF _____

(Name of Acknowledger Typed, Printed or Stamped)

Commission Number

CITY OF POMPANO BEACH, FLORIDA
COMPLIANCE REPORTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

CITY OF POMPANO BEACH, FLORIDA

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**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, Members of the 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, the business-type activities, each major fund and the aggregate remaining fund information of the City of Pompano Beach, Florida (the City), as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 7, 2020. 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 on internal control over financial reporting or compliance and other matters that are reported 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. 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 result of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Marcum LLP

Fort Lauderdale, FL
May 7, 2020



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

To the Honorable Mayor, Members of the 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 *State of Florida Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on the City's major federal program and each of the state projects for the fiscal year ended September 30, 2019. The City's major federal program and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal awards and state projects applicable to its federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the City's major federal program 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; 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. Those standards, the 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 the major federal program and state projects. 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 its major federal program and state projects for the fiscal year ended September 30, 2019.

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 or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the 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 or 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 the Uniform Guidance 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 Required by the Uniform Guidance and Chapter 10.550 Rules of the Auditor General

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 fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated May 7, 2020, which contained unmodified opinions on those financial statements. Our report includes 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 the 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 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. 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.

Marcum LLP

Fort Lauderdale, FL
May 7, 2020

CITY OF POMPANO BEACH, FLORIDA
 Schedule of Expenditures of Federal Awards
 and State Financial Assistance
 Fiscal Year ended September 30, 2019

| Federal/State Agency, Pass Through Entity Federal Program | CFDA CSFA No. | Contractor/ Grant No. | Provided to Sub-recipients | Total Expenditures |
|---|---------------------|---|-------------------------------|-----------------------|
| U.S. Department of Housing and Urban Development: | | | | |
| Community Development Block Grant | 14.218 | B-13-MC-12-0026, B15-MC-12-0026 B16-MC-12-0026, B17-MC-12-0026 B18-MC-12-0026 | \$ 141,491 | \$ 4,972,421 |
| Community Development Block Grant NSP (1) | 14.218 | B-08-MN-12-0024 | - | 113,407 |
| Total Community Development Block Grants - Entitlement Grants Cluster | | | <u>141,491</u> | <u>5,085,828</u> |
| Home Investment Partnership Program | 14.239 | M17-MC-12-0229, M18-MC-12-0229 | - | 503,067 |
| Total U.S. Department of Housing and Urban Development | | | <u>141,491</u> | <u>5,588,895</u> |
| U.S. Department of Justice: | | | | |
| Community Oriented Policing Services (COPS) Cops Hiring Program | 16.710 | 2014UMWX0095 | - | 346,152 |
| U.S. Department of Transportation | | | | |
| Airport Improvement Program | 20.106 | 3-12-0066-003-2017 | - | 158,523 |
| U.S. Department of Health and Human Services | | | | |
| Pass through Florida Department of Health Maternal and Child Health Block Grant | 93.994 | COHZ5 | - | 98,000 |
| U.S. Department of Homeland Security | | | | |
| Indirect Programs: | | | | |
| Pass through Florida Division of Emergency Management Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | Z0693 | - | 2,365,405 |
| National Endowment for the Humanities | | | | |
| Promotion of the Arts Grants to Organizations and Individuals | 45.024 | 17-4292-7076 | - | 100,000 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | <u>\$ 141,491</u> | <u>\$ 8,656,975</u> |

(Continued)

CITY OF POMPANO BEACH, FLORIDA
 Schedule of Expenditures of Federal Awards
 and State Financial Assistance (Continued)
 Fiscal Year ended September 30, 2019

| Federal/State Agency, Pass Through Entity Federal Program/State Project | CFDA CSFA No. | Contractor/ Grant No. | Provided to Sub-recipients | Total Expenditures |
|---|---------------------|--------------------------|-------------------------------|-----------------------|
| Florida Housing Finance Corporation | | | | |
| State Housing Initiative Partnership Program | 52.901 | SHIP 17, 18, 19 | \$ - | \$ 289,710 |
| Florida Department of Transportation: | | | | |
| Aviation Development Grants | 55.004 | 441614-1-94-01 | - | 15,257 |
| | 55.004 | 439719-1-94-01 | - | 8,807 |
| | 55.004 | 431033-1-94-01 | - | 688,276 |
| | 55.004 | 433476-1-94-02 | - | 91,133 |
| | 55.004 | 444281-1-94-01 | - | 18,160 |
| Total Florida Department of Transportation | | | - | 821,633 |
| Florida Division of Emergency Management | | | | |
| Public Assistance Grants - Hurricane Irma | 31.000 | Z0693 | - | 103,528 |
| Florida Department of Environmental Protection | | | | |
| Wastewater Treatment Facility Construction Statewide Surface | 37.077 | SW062400 | - | 2,006,748 |
| Water Restoration and Wastewater Projects | 37.039 | LP06243 | - | 3,350 |
| Voluntary Cleanup Tax Credit (VCTC) Program | 37.056 | VCTC #985 | - | 435,987 |
| Total Florida Department of Environmental Protection | | | - | 2,446,085 |
| Florida Department of State Cultural and Museum Grants | | | | |
| General Program Support | 45.061 | 19.c.ps.180.590 | - | 9,361 |
| TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE | | | \$ - | \$ 3,670,317 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE ASSISTANCE | | | | \$ 12,327,292 |

See accompanying notes to schedule of expenditures of federal awards and state financial assistance.

CITY OF POMPANO BEACH, FLORIDA**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE****FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal and state grant activity of the City of Pompano Beach, Florida, under programs of the federal government and the State of Florida for the fiscal year ended September 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, Rules of the Auditor General. Because the Schedule presents only a selected portion of the operations of the City of Pompano Beach, Florida, it is not intended to and does not present the financial position, changes in net position/fund balance or cash flows of the City of Pompano Beach, Florida.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 – INDIRECT COST RATE

The City has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – OUTSTANDING LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

On November 23, 2015 the City received a \$4,308,000 loan commitment from the U.S. Department of Housing and Urban Development (HUD) Section 108 Loan Guarantee Program. As of September 30, 2019, the City has an outstanding loan balance of \$3,920,000.

CITY OF POMPANO BEACH, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified Opinion*

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified not considered to be material weaknesses? Yes None reported

Non-compliance material to financial statements noted? Yes No

Federal Award and State Projects

Internal control over major programs:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes None reported

Type of auditors’ report issued on compliance for major programs:

Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with CFR 200.516(a) or Chapter 10.557, Rules of the Auditor General? Yes No

Identification of major programs:

| | |
|-----------------|---|
| <u>CFDA No.</u> | <u>Federal Program</u> |
| 97.036 | Public Assistance (Presidentially Declared Disasters) |

| | |
|-----------------|---|
| <u>CSFA No.</u> | <u>State Projects</u> |
| 37.056 | Voluntary Cleanup Tax Credit (VCTC) Program |
| 37.077 | Wastewater Treatment Facility Construction |

Dollar threshold used to distinguish between Type A and Type B programs – Federal Programs \$750,000

Dollar threshold used to distinguish between Type A and Type B projects – State Projects \$300,000

Auditee qualified as low-risk auditee pursuant to the Uniform Guidance? Yes No

CITY OF POMPANO BEACH, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AWARDS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS

None.

CITY OF POMPANO BEACH, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

None.

II. PRIOR YEAR FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

III. PRIOR YEAR STATE PROJECTS FINDINGS AND QUESTIONED COSTS

None.



**MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA**

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

Report on the Financial Statements

We have audited the financial statements of the City of Pompano Beach, Florida (the City), as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated May 7, 2020. We did not audit the financial statements of the City of Pompano Beach General Employees' Retirement System, which represent 36%, 38% and 17%, respectively, of the assets, net position/fund balance and revenues/additions of the aggregate remaining fund information.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; 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 the Uniform Guidance and Chapter 10.550, Rules of the Auditor General; Report on Schedule of Expenditures of Federal Awards and State Financial Assistance; Schedule of Findings and Questioned Costs; Summary Schedule of Prior Audit Findings; and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedules, which are dated May 7, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

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

Financial Condition and Management

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

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

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

Special District Component Units

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

Additional Matters

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

Purpose of this Letter

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

Marum LLP

Fort Lauderdale, FL
May 7, 2020



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

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

We have examined the City of Pompano Beach's (the City) compliance with Section 218.415, Florida Statutes, Local Government Investment Policies for the fiscal year ended September 30, 2019. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

In our opinion, the City complied, in all material respects, with Section 218.415 Florida Statutes for the fiscal year ended September 30, 2019.

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

Marcum LLP

Fort Lauderdale, FL
May 7, 2020

CITY OF POMPANO BEACH, FLORIDA
COMPLIANCE REPORTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

CITY OF POMPANO BEACH, FLORIDA

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**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, Members of the 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, the business-type activities, each major fund and the aggregate remaining fund information of the City of Pompano Beach, Florida (the "City"), as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 28, 2021. 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 auditor's testing on internal control over financial reporting or compliance and other matters that are reported 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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.

Marcum LLP

Fort Lauderdale, FL
May 28, 2021



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

To the Honorable Mayor, Members of the 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 *State of Florida Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on the City's major federal program and each of the state projects for the fiscal year ended September 30, 2020. The City's major federal program and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal awards and state financial assistance applicable to its federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the City's major federal program 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and Chapter 10.550, Rules of the Auditor General ("Chapter 10.550"). Those standards, the Uniform Guidance and Chapter 10.550, 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 the major federal program and state projects. 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 its major federal program and state projects for the fiscal year ended September 30, 2020.

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 or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, but not for the purpose of expressing an opinion on the effectiveness of 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 or 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 the Uniform Guidance and Chapter 10.550. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.550 Rules of the Auditor General

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 fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated May 28, 2021, which contained unmodified opinions on those financial statements. Our report includes 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 the Uniform Guidance and Chapter 10.550, 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 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. 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.

Marcum LLP

Fort Lauderdale, FL
May 28, 2021

CITY OF POMPANO BEACH, FLORIDA
 Schedule of Expenditures of Federal Awards
 and State Financial Assistance
 Fiscal Year ended September 30, 2020

| Federal/State Agency, Pass Through Entity Federal Program | CFDA CSFA No. | Contract/ Grant No. | Provided to Sub-recipients | Total Expenditures |
|---|---------------------|--|-------------------------------|-----------------------|
| U.S. Department of Housing and Urban Development | | | | |
| Community Development Block Grant | 14.218 | B14-MC-12-0026, B15-MC-12-0026 B16-MC-12-0026, B17-MC-12-0026 B18-MC-12-0026, B19-MC-12-0026 | \$ 130,102 | \$ 907,023 |
| COVID-19 Community Development Block Grant | 14.218 | B20-MW-12-0026 | - | 549,980 |
| Community Development Block Grant NSP (1) | 14.218 | B-08-MN-12-0024 | - | 293,785 |
| Community Development Block Grant NSP (3) | 14.218 | B-11-MN-12-0024 | - | 238,335 |
| | | | <u>130,102</u> | <u>532,120</u> |
| Total Community Development Block Grants - Entitlement Grants Cluster | | | <u>130,102</u> | <u>1,989,123</u> |
| Home Investment Partnership Program | 14.239 | M15-MC-12-0229, M16-MC-12-0229 M17-MC-12-0229, M18-MC-12-0229 M19-MC-12-0229 | - | 395,854 |
| | | | <u>130,102</u> | <u>2,384,977</u> |
| Total U.S. Department of Housing and Urban Development | | | | |
| U.S. Department of Treasury | | | | |
| Indirect Programs: | | | | |
| Pass through Florida Housing Finance Corporation COVID-19 Coronavirus Relief Fund | 21.019 | 137-2020 | - | 157,467 |
| Total U.S. Department of Treasury | | | <u>-</u> | <u>157,467</u> |
| U.S. Department of Transportation | | | | |
| Airport Improvement Program | 20.106 | 3-12-0066-003-2017 | - | 115,174 |
| | 20.106 | 3-12-0066-004-2020 | - | 69,000 |
| Total U.S. Department of Transportation | | | <u>-</u> | <u>184,174</u> |
| U.S. Department of Homeland Security | | | | |
| Direct Programs: | | | | |
| Assistance to Firefighters Grant Program | 97.044 | EMW-2018-FO-03243 | - | 54,318 |
| Indirect Programs: | | | | |
| Pass through Florida Division of Emergency Management Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | Z0693 | - | 3,032,412 |
| Total U.S. Department of Homeland Security | | | <u>-</u> | <u>3,086,730</u> |
| U.S. Department of Health and Human Services | | | | |
| Indirect Programs: | | | | |
| Pass through Florida Department of Health Maternal and Child Health Block Grant (Presidentially Declared Disasters) | 93.994 | COHZ5 | - | 9,000 |
| Total U.S. Department of Health and Human Services | | | <u>-</u> | <u>9,000</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | <u>\$ 130,102</u> | <u>\$ 5,822,348</u> |

(Continued)

CITY OF POMPANO BEACH, FLORIDA
Schedule of Expenditures of Federal Awards
and State Financial Assistance (Continued)
Fiscal Year ended September 30, 2020

| Federal/State Agency, Pass Through Entity Federal Program/State Project | CFDA CSFA No. | Contract/ Grant No. | Provided to Sub-recipients | Total Expenditures |
|---|---------------------|------------------------|-------------------------------|-----------------------|
| Florida Housing Finance Corporation | | | | |
| State Housing Initiative Partnership Program | 40.901 | SHIP 17, 18, 19 | \$ - | \$ 396,907 |
| Total Florida Department of Transportation | | | <u>-</u> | <u>396,907</u> |
| Florida Department of Transportation: | | | | |
| Aviation Development Grants | 55.004 | 441614-1-94-01 | - | 15,307 |
| | 55.004 | 439719-1-94-01 | - | 4,424 |
| | 55.004 | 431033-1-94-01 | - | 25,103 |
| | 55.004 | 444281-1-94-01 | - | 8,375 |
| | 55.004 | 446717-1-94-01 | - | 16,640 |
| Total Florida Department of Transportation | | | <u>-</u> | <u>69,849</u> |
| Florida Division of Emergency Management | | | | |
| Residential Construction Mitigation Program | 31.066 | B0049 | - | 194,000 |
| | 31.066 | B0036 | - | 3,484 |
| Total Florida Department of Emergency Management | | | <u>-</u> | <u>197,484</u> |
| Florida Department of Environmental Protection | | | | |
| Wastewater Treatment Facility Construction | 37.077 | SW062400 | - | 679,185 |
| | 37.077 | SW062420 | - | 2,752,579 |
| Total Florida Department of Environmental Protection | | | <u>-</u> | <u>3,431,764</u> |
| Florida Department of State Cultural and Museum Grants | | | | |
| General Program Support | 45.061 | 20.c.ps.180.784 | - | 42,795 |
| Total Florida Department of State Cultural and Museum Grants | | | <u>-</u> | <u>42,795</u> |
| TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE | | | <u>\$ -</u> | <u>\$ 4,138,799</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE | | | | <u>\$ 9,961,147</u> |

See accompanying notes to schedule of expenditures of federal awards and state financial assistance.

CITY OF POMPANO BEACH, FLORIDA**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE****FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020**

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the “Schedule”) includes the federal and state grant activity of the City of Pompano Beach, Florida (the “City”) under programs of the federal government and projects of the State of Florida for the fiscal year ended September 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, Rules of the Auditor General. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position/fund balance or cash flows of the City.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 – INDIRECT COST RATE

The City has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF POMPANO BEACH, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified Opinion*

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified not considered to be material weakness(es)? Yes None reported

Non-compliance material to financial statements noted? Yes No

Federal Award and State Projects

Internal control over major programs:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes None reported

Type of auditors’ report issued on compliance for major programs: *Unmodified Opinion*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.557, Rules of the Auditor General? Yes No

Identification of major programs:

| <u>CFDA No.</u> | <u>Federal Program</u> |
|-----------------|---|
| 14.218 | Community Development Block Grants/Entitlement Grants Cluster |

| <u>CSFA No.</u> | <u>State Projects</u> |
|-----------------|--|
| 40.901 | State Housing Initiative Partnership Program |
| 37.077 | Wastewater Treatment Facility Construction |

Dollar threshold used to distinguish between Type A and Type B programs – Federal Programs \$750,000

Dollar threshold used to distinguish between Type A and Type B projects – State Projects \$750,000

Auditee qualified as low-risk auditee pursuant to the Uniform Guidance? Yes No

CITY OF POMPANO BEACH, FLORIDA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AWARDS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS

None.

CITY OF POMPANO BEACH, FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

I. PRIOR YEAR FINANCIAL STATEMENT FINDINGS

None.

II. PRIOR YEAR FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None.

III. PRIOR YEAR STATE PROJECTS FINDINGS AND QUESTIONED COSTS

None.



**MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE
AUDITOR GENERAL OF THE STATE OF FLORIDA**

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

Report on the Financial Statements

We have audited the financial statements of the City of Pompano Beach, Florida (the "City"), as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated May 28, 2021. We did not audit the financial statements of the City of Pompano Beach General Employees' Retirement System, which represent 38%, 40% and 21%, respectively, of the assets, net position/fund balance, and revenues/additions of the aggregate remaining fund information.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; 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 the Uniform Guidance and Chapter 10.550, Rules of the Auditor General; Report on Schedule of Expenditures of Federal Awards and State Financial Assistance; Schedule of Findings and Questioned Costs; Summary Schedule of Prior Audit Findings; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedules, which are dated May 28, 2021, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

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

Financial Condition and Management

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

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

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

Special District Component Units

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

Additional Matters

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

Purpose of this Letter

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

Marcum LLP

Fort Lauderdale, FL
May 28, 2021



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

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

We have examined the City of Pompano Beach, Florida (the "City") compliance with Section 218.415, Florida Statutes, Local Government Investment Policies for the fiscal year ended September 30, 2020. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

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

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

In our opinion, the City complied, in all material respects, with Section 218.415 Florida Statutes for the fiscal year ended September 30, 2020.

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

Marcum LLP

Fort Lauderdale, FL
May 28, 2021



100 West Atlantic Boulevard
Pompano Beach, FL 33060
954 786-4680

AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared Andrew Jean-pierre, who being duly sworn, deposes and says on oath that:

1. I am the Chief Financial Officer of the City of Pompano Beach which is a local government entity of the State of Florida.
2. City of Pompano Beach adopted the following Ordinance nos. implementing impact fees:
 - 1) Park Impact fees: (Ord. 85-48, passed 4-23-85).
 - 2) Utility Capital Recovery Fee: (Ord. 88-21, passed 12-29-87) (Am. Ord. 89-03, passed 10-4-88; Am. Ord. 89-47, passed 3-7-89; Am. Ord. 90-13, passed 11-21-89; Am. Ord. 92-15, passed 12-17-91; Am. Ord. 2009-12, passed 11-25-08)
3. City of Pompano Beach has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

FURTHER AFFIANT SAYETH NAUGHT.

Andrew Jean-pierre
Andrew Jean-pierre

STATE OF FLORIDA
COUNTY OF BROWARD

SWORN TO AND SUBSCRIBED before me this 25th day of May 2021.

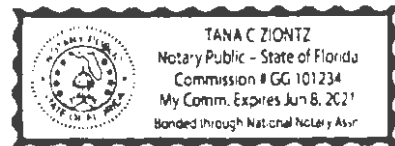
Notary Public

Print Name: Tana Ziontz

Personally known to me

My Commission Expires: June 8, 2021

Seal:



Signature: Tana C Ziontz

CITY OF POMPANO BEACH, FLORIDA
Purchasing Division
Tel: 954-786-4167
Fax: 954-786-4168
purchasing@copbfl.com

EXHIBIT H
PERFORMANCE EVALUATION SURVEY

Audit Firm Name: _____

Audit Senior and Manager: _____

Audit Firm was Primary Contractor 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) | |
| 2 | Qualification of project team | (1-10) | |
| 3 | Timely completion of engagement (issuance of reports) | (1-10) | |
| 4 | Professionalism and ability to ensure compliance with professional standards review (knowledge of team members of accounting principles and standards) | (1-10) | |
| 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) | |
| | Total Points | | |

Additional Comments: _____

Agency or Contact Reference Business Name: _____

Contact Name: _____

Contact Phone and e-mail: _____

Date of Services (contract term): _____

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

Dollar Amount for Services: _____

PLEASE FAX OR EMAIL THIS QUESTIONNAIRE, NO LATER THAN OCTOBER 18, 2021 (BY 2:00:00 P.M.), TO JEFF ENGLISH, PURCHASING AGENT, AT 954-786-4168 OR PURCHASING@COPBFL.COM.



September 23, 2016

Dennis Beach, City Manager
Suzette Sibble, Finance Director
City of Pompano Beach
100 W. Atlantic Boulevard
Pompano Beach, Florida 33060

Re: Engagement of Marcum LLP (Professional Auditing and Regulatory Standards Documentation)

We are pleased to confirm our understanding of the services Marcum LLP (“Marcum,” the “Firm,” “we,” “us” or “our”) are to provide the City of Pompano Beach (the “City” “you” or “your”) for the years ending September 30, 2016 through September 30, 2020. We will audit the governmental activities, business-type activities, each major fund and the aggregate remaining fund information including the related notes to the financial statements, which collectively comprise the basic financial statements of the City of Pompano Beach as of and for the fiscal years then ending. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the City’s basic financial statements. Such information, although not 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. As part of our engagement, we will apply certain limited procedures to the City’s RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management’s Discussion and Analysis
- 2) Schedule of Funding Progress – OPEB
- 3) Schedules of the City’s Net Pension Liability – Pension Trust Funds
- 4) Schedule of the City’s – Pension Trust Funds
- 5) Budgetary Comparison Schedules for the General Fund and the major Special Revenue Funds



City of Pompano Beach

September 23, 2016

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We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and will provide an opinion on it in relation to the basic financial statements as a whole:

- 1) Schedule of Expenditures of Federal Awards and State Financial Assistance
- 2) Combining and Individual Fund Financial Statements and Schedules

The following other information accompanying the basic financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditors' report will not provide an opinion or any assurance on that other information.

- 1) Introductory Section
- 2) Statistical Section

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over

City of Pompano Beach
September 23, 2016
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compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and individuals charged with governance of the City of Pompano Beach.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitation of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

City of Pompano Beach

September 23, 2016

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Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from the City's attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards and state financial assistance; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida.

City of Pompano Beach
September 23, 2016
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Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the City's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and the *Florida Single Audit Act Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the Florida Single Audit Acts.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities; to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and

City of Pompano Beach

September 23, 2016

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pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the City complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance and Chapter 10.550 Rules of the Auditor General of the State of Florida, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards and state financial assistance received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards and state financial assistance (including notes and noncash assistance) in conformity with the Uniform Guidance and Chapter 10.550 Rules of the Auditor General of the State of Florida. You agree to include our report on the schedule of expenditures of federal awards and state financial assistance in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards and state financial assistance. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance and state financial assistance in accordance with and Chapter 10.550 Rules of the Auditor General of the State of Florida; (2) you believe the schedule of expenditures of federal awards and state financial assistance, including its form and content, is fairly presented in accordance with Uniform Guidance and Chapter 10.550 Rules of the Auditor General of the State of Florida; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and state financial assistance.

You are also responsible for the preparation of the other supplementary information which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary

City of Pompano Beach

September 23, 2016

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information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form (for federal awards only) that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards and state financial assistance, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit or nonattest services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit or nonattest services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

We will provide copies of our reports to the City of Pompano Beach and we will distribute the reports and financial statements to those charged with governance unless restricted by law or regulation, or containing privileged and confidential information, and copies of our reports are to be made available for public inspection.

City of Pompano Beach

September 23, 2016

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With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Communication with Those Charged with Governance

As part of our engagement, we are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process as well as other matters we believe should be communicated to those charged with governance. Generally accepted auditing standards do not require the auditor to design procedures for the purpose of identifying other matters to communicate with those charged with governance. Such matters include, but are not limited to, (1) the initial selection of and changes in significant accounting policies and their application; (2) the process used by management in formulating particularly sensitive accounting estimates and the basis for our conclusions regarding the reasonableness of those estimates; (3) all passed audit adjustments; (4) any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the financial statements or our report; (5) our views about matters that were the subject of management's consultation with other accountants about auditing and accounting matters; (6) major issues that were discussed with management in connection with the retention of our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; (7) serious difficulties that we encountered in dealing with management related to the performance of the audit; and (8) matters relating to our independence as your auditors.

Reproduction of Auditors' Report

If you intend to publish or otherwise reproduce the financial statements and make reference to our Firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed. In addition, to avoid unnecessary delay or misunderstanding, it is important that you give us timely notice of your intention to issue any such document.

If the City elects to issue public debt and not have us associated with the proposed offering. We agree that our association with the proposed offering is not necessary providing that the City agrees to clearly indicate that we are not associated with the contents of any such official statement or memorandum. The City agrees that the following disclosure will be prominently displayed in any such official statement or memorandum.

Marcum LLP has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Marcum LLP, also has not performed any procedures relating to this official statement.

City of Pompano Beach
September 23, 2016
Page 9

Independence

Professional standards require that a firm and its members maintain independence throughout the duration of the professional relationship with a client. In order to preserve the integrity of our relationship, no offer of employment shall be discussed with any Marcum professionals assigned to the audit, including within the one year period prior to the commencement of the year-end audit. Should such an offer of employment be made, or employment commences during the indicated time period, we will consider this an indication that our independence has been compromised. As such, we may be required to recall our auditors' report due to our lack of independence. In the event additional work is required to satisfy independence requirements, such work will be billed at our discounted hourly rates.

Access to Working Papers

The working papers prepared in conjunction with our engagement are the property of Marcum and constitute confidential information subject to the Public Records Laws of the Florida Statutes. These working papers will be retained by us in accordance with applicable laws and with our Firm's policies and procedures. However, we may be required, by law or regulation, to make certain working papers available to regulatory authorities for their review, and upon request, we may be required to provide such authorities with photocopies of selected working papers.

The Firm is required to undergo a "Peer Review" every three years. During the course of a Peer Review engagement, selected working papers and financial reports, on a sample basis, will be inspected by an outside party on a confidential basis. Consequently, the accounting and/or auditing work we performed for you may be selected. You acknowledge and grant permission to allow such access should your engagement be selected for review.

As a result of our prior or future services to you, we may be required or requested to provide information or documents to you or a third-party in connection with a legal or administrative proceeding (including a grand jury investigation) in which we are not a party. If this occurs, we shall be entitled to compensation for our time and reimbursement for our reasonable out-of-pocket expenditures (including legal fees) in complying with such request or demand. This is not intended, however, to relieve us of our duty to observe the confidentiality requirements of our profession.

We appreciate the opportunity to be of service to the City of Pompano Beach and believe this letter accurately summarizes the significant requirements of our professional auditing and regulatory standards. If you have any questions, please do not hesitate to contact us.

Very truly yours,

Marcum LLP



Michael D. Futterman, CPA
Partner



**City of Pompano Beach, Purchasing Division
1190 N.E. 3rd Avenue, Building C
Pompano Beach, Florida, 33060**

September 21, 2021

ADDENDUM #1, RFP E-16-21

Independent Auditing Services

To Whom It May Concern,

The following change has been made to Request for Proposals E-16-21, Exhibit H:

- The closing footnote currently reads:

PLEASE FAX OR EMAIL THIS QUESTIONNAIRE, NO LATER THAN OCTOBER 4, 2021 (BY 2:00 P.M.), TO JEFF ENGLISH, PURCHASING AGENT, AT 954-786-4168 OR PURCHASING@COPBFL.COM.

- The closing footnote has been revised to read:

PLEASE FAX OR EMAIL THIS QUESTIONNAIRE, NO LATER THAN OCTOBER 18, 2021 (BY 2:00:00 P.M.), TO JEFF ENGLISH, PURCHASING AGENT, AT 954-786-4168 OR PURCHASING@COPBFL.COM.

Addendum #1 is posted on the City's eBid website: <http://pompanobeachfl.ionwave.net>. Acknowledge receipt of this Addendum using the Addendum Attribute on the Attributes tab in the eBid System.

The deadline for receipt of written questions is 5:00 p.m. (local), October 11, 2021.

The deadline for acceptance of proposals in the eBid system is 2:00:00 p.m. (local), October 18, 2021.

The remainder of the solicitation is unchanged at this time.

Sincerely,

Jeff English, Purchasing Agent

cc: website

Public Questions & Answers

Event Information

Number: E-16-21 Addendum 2
Title: Independent Auditing Services
Type: Request for Proposals
Issue Date: 9/16/2021
Question Deadline: 10/11/2021 05:00 PM (ET)
Response Deadline: 10/18/2021 02:00 PM (ET)
Notes:

The City of Pompano Beach (the City) will receive sealed proposals. Proposals must be submitted electronically through the eBid System on or before the due date/time stated above. Any proposal received after the due date and time specified, will not be considered. Any uncertainty regarding the time a proposal is received will be resolved against the Proposer.

The Proposer must be registered on the City's eBid System in order to view the solicitation documents and respond to this solicitation. The complete solicitation document can be downloaded for free from the eBid System as a pdf at: <https://pompanobeachfl.ionwave.net>. The City is not responsible for the accuracy or completeness of any documentation the Proposer receives from any source other than from the eBid System. The Proposer is solely responsible for downloading all required documents. A list of Proposers will be read aloud in a virtual public forum. To attend the virtual public meeting, go to <https://pompanobeachfl.gov/pages/meetings> to find the link.

Published Questions

Question: For your most recent audit, were there any additional services provided by the current auditors? If so, what were they and what were the fees?

Answer: Yes, the separate audit of the Community Redevelopment Agency (CRA) for \$8,723.00..

Asked: 10/6/2021 09:15 AM (ET)

Question: How much did the City pay for audit fees for their audits for the past three years? Were there increases to the originally agreed-upon fees for out of scope work or additional billings? If yes, how much were the increases and what were the reasons for the increases?

Answer: 2018 - \$132,600

2019 - \$135,120

2020 - 136,066

Original contract increased by \$8,723 due to the requirement for the Community Redevelopment Agency to have a separate audited financial statement.

Asked: 10/5/2021 03:37 PM (ET)



E-16-21 Addendum 2

KEEFE MCCULLOUGH

Supplier Response

Event Information

Number: E-16-21 Addendum 2
Title: Independent Auditing Services
Type: Request for Proposals
Issue Date: 9/16/2021
Deadline: 10/18/2021 02:00 PM (ET)
Notes: The City of Pompano Beach (the City) will receive sealed proposals. Proposals must be submitted electronically through the eBid System on or before the due date/time stated above. Any proposal received after the due date and time specified, will not be considered. Any uncertainty regarding the time a proposal is received will be resolved against the Proposer.
The Proposer must be registered on the City's eBid System in order to view the solicitation documents and respond to this solicitation. The complete solicitation document can be downloaded for free from the eBid System as a pdf at: <https://pompanobeachfl.ionwave.net>. The City is not responsible for the accuracy or completeness of any documentation the Proposer receives from any source other than from the eBid System. The Proposer is solely responsible for downloading all required documents. A list of Proposers will be read aloud in a virtual public forum. To attend the virtual public meeting, go to <https://pompanobeachfl.gov/pages/meetings> to find the link.

Contact Information

Contact: Jeff English
Address: Purchasing
1190 NE 3rd Avenue
Building C
Pompano Beach, FL 33060
Phone: (954) 786-4098
Fax: (954) 786-4168
Email: purchasing@copbfl.com

KEEFE MCCULLOUGH Information

Address: 6550 NORTH FEDERAL HIGHWAY, 4TH FLOOR
 FORT LAUDERDALE, FL 33308

Phone: (954) 771-0896

Fax: (954) 938-9353

Web Address: KMCCPA.COM

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

William G. Benson, C.P.A.

Signature

Submitted at 10/15/2021 9:49:04 AM

bill.benson@kmccpa.com

Email

Requested Attachments**Proposal Submission**

City of Pompano Beach 2021 Proposal.pdf

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

Tier - 1 / Tier - 2 Local Business Form

City of Pompano Beach 2021 Tier 1 - Tier 2 Compliance Form.pdf

Complete the Tier 1/ Tier 2 Local Business form from the attachments tab, and upload it here.

Local Business Program Forms

City of Pompano Beach 2021 Local Business Program Forms.pdf

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

Bid Attributes**1 Vendor Certification Regarding Scrutinized Companies Lists (Any Dollor Amount)**

Section 215.4725, Florida Statutes, prohibits agencies from contracting (at any dollar amount) with companies on the Scrutinized Companies that Boycott Israel List, or with companies that are engaged in a boycott of Israel. As the person authorized to electronically sign on behalf of Respondent, I hereby certify by selecting the box below that the company responding to this solicitation is not listed on the Scrutinized Companies that Boycott Israel List. I also certify that the company responding to this solicitation is not participating in a boycott of Israel, and is not engaged in business operations in Syria or Cuba. I understand that pursuant to sections 287.135 and 215.4725, Florida Statutes, the submission of a false certification may subject company to civil penalties, attorney's fees, and/or costs.

Certified (Certified)

2 Drug-Free Workplace

Whenever two or more bids which are equal with respect to price, quality, and service are received for the procurement of commodities or contractual service, a bid received from a business that certifies that it has implemented a Drug-free Workplace Program shall be given preference in the award process. If bidder's company has a Drug-free Workplace Program as outlined in General Conditions, section 32., indicate that by selecting yes in the drop down menu.

Yes

3 Conflict of Interest

For purposes of determining any possible conflict of interest, all bidders must disclose if any City of Pompano Beach employee is also an owner, corporate officer, or employee of their business. Indicate either "Yes" (a City employee is also associated with your business), or "No". (Note: If answer is "Yes", you must file a statement with the Supervisor of Elections, pursuant to Florida Statutes 112.313.) Indicate yes or no below with the drop down menu.

4 Acknowledgement of Addenda

Check this box to acknowledge that you have reviewed all addenda issued for this solicitation.

 Yes (Yes)**5 Terms & Conditions**

Check the box indicating you agree to the terms and conditions of this solicitation.

 Agree (Agree)



Supplier Award
E-16-21 Addendum 2
Independent Auditing Services
Award Date: 11/9/21
KEEFE MCCULLOUGH

Contact Information

Contact: Jeff English
Address: Purchasing
1190 NE 3rd Avenue
Building C
Pompano Beach, FL 33060
Phone: (954) 786-4098
Fax: (954) 786-4168
Email: purchasing@copbfl.com

KEEFE MCCULLOUGH

Address: 6550 NORTH FEDERAL HIGHWAY, 4TH FLOOR
FORT LAUDERDALE, FL 33308

Phone: (954) 771-0896

Fax: (954) 938-9353



6550 N. Federal Highway
4th Floor
Fort Lauderdale, FL 33308



support@KMCcpa.com



www.KMCcpa.com



954.771.0896

PROJECT PROPOSAL

for Auditing Services

Prepared for

City of Pompano Beach

100 West Atlantic Blvd.

Pompano Beach, FL 33060

E: Andrew.jean-pierre@copbfl.com

Issued date

10.18.2021



CPA's + Trusted Advisors

Keefe
McCullough

PROPOSAL FOR ANNUAL FINANCIAL AUDIT SERVICES

Issued on October 18, 2021

Keefe McCullough
6550 N Federal Highway, 4th Floor
Fort Lauderdale, FL 33308

Phone: 954-771-0896

Contact: Bill Benson
Email: Bill.Benson@kmccpa.com



6550 N. Federal Highway
4th Floor
Fort Lauderdale, FL 33308



support@KMCcpa.com



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954.771.0896

COMPLETE THE PROPOSER INFORMATION FORM ON THE ATTACHMENTS TAB IN THE EBID SYSTEM. PROPOSERS ARE TO COMPLETE FORM IN ITS ENTIRITY AND INCLUDE THE FORM IN YOUR PROPOSAL THAT MUST BE UPLOADED TO THE RESPONSE ATTACHMENTS TAB FOR THE RFP IN THE EBID SYSTEM.

PROPOSER INFORMATION PAGE

RFP E-16-21, Independent Auditing Services
(number) (RFP name)

To: The City of Pompano Beach, Florida

The below named company hereby agrees to furnish the proposed services under the terms stated subject to all instructions, terms, conditions, specifications, addenda, legal advertisement, and conditions contained in the RFP. I have read the RFP and all attachments, including the specifications, and fully understand what is required. By submitting this proposal, I will accept a contract if approved by the City and such acceptance covers all terms, conditions, and specifications of this proposal.

Proposal submitted by:

Name (printed) William G. Benson, C.P.A. Title Managing Partner

Company (Legal Registered) Keefe McCullough

Federal Tax Identification Number 59-1363792

Address 6550 N Federal Hwy, 4th Floor

City/State/Zip Ft. Lauderdale, FL 33308

Telephone No. 954-771-0896 Fax No. 954-938-9353

Email Address Bill.Benson@kmccpa.com



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Keefe
McCullough

RFP # E-16-21
PROPOSAL FOR INDEPENDENT AUDITING SERVICES
EXHIBIT E

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**



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4th Floor
Fort Lauderdale, FL 33308



support@KMCcpa.com



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954.771.0896

RFP # E-16-21
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 Keefe McCullough

Corporation

Address 6550 N Federal Hwy, 4th Floor

Partnership

City, State, Zip Ft. Lauderdale, FL 33308

Individual

Telephone No. 954-771-0896

Other

Fax No. 954-938-9353

Email address for above signer (if any) Bill.Benson@kmccpa.com

Federal Tax ID Number 59-1363792

Typed/Printed Name and Title William G. Benson, C.P.A., Managing Partner

Authorized Signature 

If Proposer is a corporation, answer the following:

- a) Date of Incorporation (MM/DD/YY): _____
- 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: _____



CPA's + Trusted Advisors

Keefe
McCullough**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.



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4th Floor
Fort Lauderdale, FL 33308



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954.771.0896



Keefe McCullough

Statement of Qualifications and Introduction

We are pleased to propose to perform auditing services for the City of Pompano Beach. It is our understanding that our proposal covers the annual financial and compliance audit of the various funds of the City for the fiscal year ending September 30, 2021, with the continuation option of auditing its financial statements for four additional one year periods.

Governmental Experience

Keefe McCullough has been dedicated to the public sector for over 50 years by providing professional services to municipalities, special taxing districts, charter schools and other governmental entities helping many achieve the Certificate of Achievement for Excellence in Financial Reporting. By making the public sector a primary focus of our firm, we have the technical expertise to keep our clients informed of any upcoming technical pronouncements well in advance. We provide custom templates for our clients regarding new pronouncements including pensions and OPEB. This commitment allows us to deliver an unmatched level of service to our clients, with some municipalities being our client for over forty years.

Experienced Professionals

Our proposed audit team for this engagement has extensive governmental experience, including municipalities comparable to the size and scope of your City. The professionals assigned to your engagement have exceeded the mandatory continuing professional education requirements and are dedicated to the public sector by working almost exclusively on governmental entities. Because of our time spent working with governments, we are specialists when it comes to the particulars of governmental accounting and the increasing amount of other issues facing many local governments.

Efficient Transition

We have a great deal of experience with transitioning new clients and can guarantee a smooth process with minimal disruption to City staff and operations. We accomplish this with our engagement team's extensive governmental experience, detailed planning and constant communication with you. We strive to bring additional value by identifying issues that you may not see and to help initiate ideas to enhance your organization. Our objective is to provide value beyond our financial and compliance audits.

Scope of Services

In preparing our proposed audit plan, we reviewed the City's RFP, prior financial statements and the 2021 budget. The following proposal reflects our understanding of your needs and illustrates the approach we will take in providing the professional services required for your City.

Keefe McCullough is committed to performing the auditing services within the prescribed time frame as outlined in the City's request for proposal. We hereby attest to our authority to submit this proposal and to individually bind Keefe McCullough to perform this audit in accordance with the resulting contract agreement should the firm be selected. This proposal is a firm and irrevocable offer for a period of ninety (90) days.

The following individual is authorized to make representations for the firm:

William G. Benson, C.P.A., Partner
Keefe McCullough
6550 North Federal Highway, 4th Floor
Ft. Lauderdale, Florida 33308
954-771-0896
Bill.Benson@kmc CPA.com



6550 N. Federal Highway
4th Floor
Fort Lauderdale, FL 33308



support@KMCcpa.com



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954.771.0896

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 2021 Financial Statements | |
| Audit of Schedule of Expenditures of Federal Awards and State Financial Assistance | |
| | <u>\$116,000</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: William Benson, CPA

Name (typed): William G. Benson, C.P.A.

Title: Managing Partner

Firm: Keefe McCullough

Date: October 14, 2021

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

SCHEDULE OF PROFESSIONAL FEES AND EXPENSESFOR THE AUDIT OF THE 2021 FINANCIAL STATEMENTS AND SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE FOR
THE CITY OF POMPANO BEACH

| | Hourly Rates | | Est. Hours | Fee |
|-------------------------|--------------|--------|------------|-----------|
| | Standard | Quoted | | |
| Partners | \$350 | \$325 | 45 | \$14,625 |
| Managers | \$200 | \$175 | 120 | \$21,000 |
| Supervisory staff | \$150 | \$120 | 247 | \$30,875 |
| Senior staff | \$125 | \$100 | 275 | \$27,500 |
| Staff | \$100 | \$80 | 275 | \$22,000 |
| Other (specify): | | | | |
| | | | 962 | \$116,000 |
| Subtotal | | | | |
| Out-of-pocket expenses: | | | | |
| Meals and lodging | | | | |
| Transportation | | | | |
| Other (specify): | | | | |
| Total | | | 962 | \$116,000 |

Notes:

- All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.**

Note: This schedule includes financial statements, Federal awards, state financial assistance and the Pompano Beach Community Redevelopment Agency.



CPA's + Trusted Advisors

Keefe McCullough

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*].**

Keefe McCullough is independent of the City of Pompano Beach as defined by generally accepted auditing standards and the U.S. General Accounting Office's *Governing 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.**

Our firm has had no professional relationships with the City of Pompano Beach of any of its component units in the past five (5) years.

EXPERTISE AND EXPERIENCE:

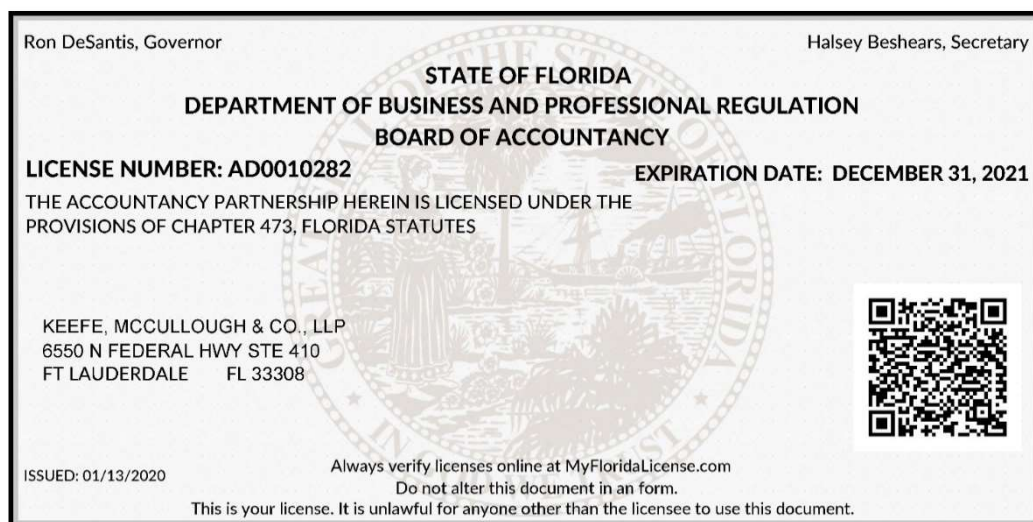
If the Proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable, for each question that follows.

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

Keefe McCullough has grown as a firm for over fifty (50) years.

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.**

All licenses can be found on the following pages.



6550 N. Federal Highway
4th Floor
Fort Lauderdale, FL 33308



support@KMCcpa.com



www.KMCcpa.com



954.771.0896



CPA's + Trusted Advisors

Keefe McCullough


Ron DeSantis, Governor Halsey Beshears, Secretary

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

LICENSE NUMBER: AC0033562 **EXPIRATION DATE: DECEMBER 31, 2021**

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

GOMEZ, ISRAEL J
6550 N FEDERAL HIGHWAY STE 410
FORT LAUDERDALE FL 33308



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Ron DeSantis, Governor Halsey Beshears, Secretary

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

LICENSE NUMBER: AC0013791 **EXPIRATION DATE: DECEMBER 31, 2022**

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

BENSON, WILLIAM GLENN
KEEFE, MCCULLOUGH & CO
10843 NW 2ND STREET
PLANTATION FL 33324



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Keefe
McCullough


Ron DeSantis, Governor Halsey Beshears, Secretary

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

LICENSE NUMBER: AC49054 **EXPIRATION DATE: DECEMBER 31, 2022**

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

BARNETT, MICHAEL GEORGE
11921 SW 20TH STREET
MIRAMAR FL 33025



ISSUED: 10/02/2020 Always verify licenses online at MyFloridaLicense.com

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Ron DeSantis, Governor Julie I. Brown, Secretary

Florida
dbpr

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

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

BLANK, JAMIE LYNN
1222 SKYLARK DRIVE
WESTON FL 33327

LICENSE NUMBER: AC46078
EXPIRATION DATE: DECEMBER 31, 2021

Always verify licenses online at MyFloridaLicense.com



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4th Floor
Fort Lauderdale, FL 33308



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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. Separately indicate the clients for any joint venture firms along with the same info. requested below.

| Municipal Client name | Description of services rendered | Your Project Manager | Total hours | Contract Value | Fiscal Year Start/End Date | Contact Name Client | Phone Number & Email of Client |
|--------------------------|--|---------------------------|-------------|----------------|----------------------------|--|---|
| City of Key West | Annual financial and compliance audits of the City | Israel J. Gomez, C.P.A. | 1,000 | \$ 635,000 | October 1-September 30 | Mr. Mark Finigan, Finance Director | 305-809-3821 mfinigan@cityofkeywestfl.gov |
| City of Plantation | Annual financial and compliance audits of the City | William G. Benson, C.P.A. | 900 | \$ 497,500 | October 1-September 30 | Ms. Mary Fowler, Audit & Financial Reporting Manager | 954-797-2229 mfowler@plantation.org |
| Town of Davie | Annual financial and compliance audits of the Town | Israel J. Gomez, C.P.A. | 800 | \$ 457,500 | October 1-September 30 | Mr. William W. Ackerman, Budget and Finance Director | 954-797-1050 william_ackerman@davie-fl.gov |
| City of Margate | Annual financial and compliance audits of the City | Marc A. Grace, C.P.A. | 700 | \$ 6060,505 | October 1-September 30 | Ms. Mary Beazly, Finance Director | 954-972-6454 mbeazley@margatefl.com |
| City of Coconut Creek | Annual financial and compliance audits of the City | Marc A. Grace, C.P.A. | 600 | \$ 192,750 | October 1-September 30 | Ms. Peta-Gay Lake, Director of Finance | 954-973-6730 plake@coconutcreek.net |
| City of Lighthouse Point | Annual financial and compliance audits of the City | Kenneth G. Smith, C.P.A. | 400 | \$ 130,000 | October 1-September 30 | Mr. John Lavisky, City Administrator | 954-943-6500 jlavisky@lighthousepoint.com |





CPA's + Trusted Advisors

Keefe McCullough

8. REFERENCES -

CITY OF POMPANO BEACH

RFP # E-16-21

PROPOSAL FOR INDEPENDENT AUDITING SERVICES

Provide the names, addresses, telephone numbers and e-mail addresses of at least **5 Governmental** references; in which the firm served as **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 H) TO THE FIVE REFERENCES NOTED BELOW FOR COMPLETION. REFERENCES MUST RETURN THIS FORM DIRECTLY TO THE PURCHASING DIRECTOR 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 Keefe McCullough
Address 6550 N Federal Hwy, 4th Floor
City State Zip Ft. Lauderdale, FL 33308

REFERENCE:

Agency/Firm Name: City of Key West
Address 3104 Flagler Avenue
City State Zip Key West, FL 33040
Phone/Fax P: 305-809-3821; F: 305-809-3886
Contact Name/Title Mr. Mark Finigan, Finance Director

Email address: mfinigan@cityofkeywest-fl.gov

Contract term: 2008 through Present

Agency/Firm Name: City of Plantation
Address 400 NW 73rd Avenue
City State Zip Plantation, FL 33317
Phone/Fax P: 954-797-2229; F: 954-797-2756
Contact Name/Title Ms. Mary Fowler, Audit and Financial Reporting Manager

Email address: mfowler@plantation.org

Contract term: 1994 through Present

Agency/Firm Name: Town of Davie
Address 6591 Orange Drive
City State Zip Davie, FL 33314
Phone/Fax P: 954-797-1050; F: 954-797-1049
Contact Name/Title Mr. William W. Ackerman, Budget and Finance Director

Email address: william_ackerman@davie-fl.org

Contract term: 2013 through Present



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| | |
|--------------------|--|
| Agency/Firm Name: | <u>City of Margate</u> |
| Address | <u>579 Margate Blvd</u> |
| City State Zip | <u>Margate, FL 33063</u> |
| Phone/Fax | <u>P: 954-972-6454; F: 954-935-5258</u> |
| Contact Name/Title | <u>Ms. Mary Beazly, Finance Director</u> |
| Email address: | <u>mbeazly@margatefl.com</u> |
| Contract term: | <u>2016 through Present</u> |
| Agency/Firm Name: | <u>City of Coconut Creek</u> |
| Address | <u>4800 W. Copans Road</u> |
| City State Zip | <u>Coconut Creek, FL 33063</u> |
| Phone/Fax | <u>P: 954-973-6730; F: 954-973-6754</u> |
| Contact Name/Title | <u>Ms. Karin Lu, Asst. Director of Finance & Administrative Services</u> |
| Email address: | <u>klu@coconutcreek.net</u> |
| Contract term: | <u>2019 through Present</u> |

- 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.**

Our firm participates in the American Institute of Certified Public Accountants Peer Review Program and we have received unmodified opinions with no letter of comments on all of our previous peer reviews. We have provided the most recent quality control review documentation for your reference on the following pages. This quality control review included a specific review of the City of Key West, Florida audit workpapers, financial statements and reports.



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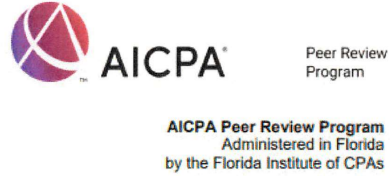
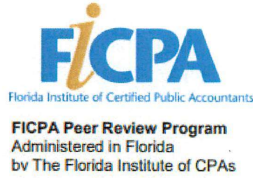
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January 22, 2021

William Benson
Keefe, McCullough & Co., LLP
6550 N Federal Hwy FL 4
Fort Lauderdale, FL 33308-1404

Dear William Benson:

It is my pleasure to notify you that on January 21, 2021, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is February 29, 2024. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

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

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

cc: David Jordan, Israel Gomez

Firm Number: 900010036786

Review Number: 580500

3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org



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McCullough****AJK****AJK, LLC**

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 609 □ 405 Second Street □ Manchester, GA 31816
(706) 846-8401 □ Fax (706) 846-3370

Report on the Firm's System of Quality Control

To the owners of Keefe, McCullough & Co., LLP and the Peer Review Committee of the Florida Institute of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP (the firm) in effect for the year ended August 31, 2017. 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.

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing 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. The firm is also responsible for evaluating actions to promptly remediate engagements not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

MEMBERS OF
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS6550 N. Federal Highway
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Keefe
McCullough**Required Selections and Considerations**

Engagements selected for review included engagements under Government Auditing Standards, including a compliance audit under the Single Audit Act; and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP in effect for the year ended August 31, 2017, 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*. Keefe, McCullough & Co., LLP has received a peer review rating of *pass*.

AJK, LLC

Manchester, Georgia

January 16, 2018

AJK



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- 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.**

Because our firm performs a substantial number of "Yellow Book" type engagements, we routinely receive desk reviews from various State of Florida departments (DCF, FDOT or DOEA). We have had no field reviews during the last three years, and we are not aware of any disciplinary action ever taken or now pending against our firm or any of our professional accounting staff. We are not aware of any pending local office litigation or litigation related to our firm's audits of State or Local Government entities.

Neither our firm, nor any of our employees present or past, or anyone acting on our behalf, has ever been convicted of any crime or offense arising directly or indirectly from the conduct of our firm's business, nor have any of our firm's officers, director or persons exercising substantial policy discretion ever been convicted of any crime or offense involving business or financial misconduct or fraud for the entire fifty (50) year history of our firm.

- 11. The firm shall provide a sample of reports to be delivered under this engagement.**

You can view the Annual Comprehensive Financial Report for the City of Plantation for the year ended September 30, 2020 on their website at <https://www.plantation.org/government/departments/financial-services/financial-publications/annual-financial-statements>.

- 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 lost a client due to an unresolved auditing or accounting matter and have never had a contract terminated prior to the official contract end timeframe in our firm's entire fifty (50) year history.

- 13. Describe if any of your governmental clients within the last six (6) years (through fiscal year 2021) 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 been very fortunate to not have any of our governmental clients experience any of the conditions set forth in F.S. 218.501(1) in the last six (6) years.



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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.

Our proposed audit team is comprised of the following principal supervisory and management staff:

| | |
|----------------------------|--------------------|
| Israel J. Gomez, C.P.A. | Engagement Partner |
| William G. Benson, C.P.A. | Technical Reviewer |
| Michael G. Barnett, C.P.A. | Manager |
| Jamie L. Blank, C.P.A. | Supervisor |

A profile of each audit team member is included on the following pages, which lists specific governmental experience, qualifications, continuing professional education and memberships in professional organizations relevant to the performance of the audit. All members of the firm that are designated as Certified Public Accountants are properly licensed in the State of Florida.

Due to our firm's concentration of governmental and not-for-profit clients, we sponsor continuing professional education courses annually regarding a variety of governmental subjects, including Governmental Accounting Standards Board (GASB) pronouncements. One eight-hour governmental seminar is offered to our governmental clients. In addition, our entire professional governmental accounting staff takes eighty hours of "governmental qualified" continuing education courses every two years.

Certain municipal clients have auditor "rotation" policies which require a change in firms after a specific time period. We recently rotated off a similar municipal engagement and our team would be dedicated to your engagement.



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ISRAEL J. GOMEZ, C.P.A.

Partner

EXPERIENCE

- 21 years at Keefe McCullough

EDUCATION

- B.B.A. (Accounting) University of Puerto Rico

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- AICPA Governmental Audit Quality Center, Designated Audit Partner
- AICPA Employee Benefit Plan Audit Quality Center, Designated Audit Partner
- Florida Institute of Certified Public Accountants
- Government Finance Officers Association (U.S., Florida, South Florida Chapter and Palm Beach Chapter)

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 132, of which 113 directly relate to governmental continuing education.

COMMUNITY LEADERSHIP

- North Springs Little League (sponsor and coach)
- Coral Springs Winter Baseball (sponsor and coach)
- Leadership Broward Class of XXXV
- Leadership Broward Foundation (board treasurer)

EXPERIENCE

Israel Gomez has managed large and complex engagements in the governmental sector. He is experienced and qualified with respect to "Yellow Book", Uniform Guidance and Rules of the Auditor General of the State of Florida compliance auditing reporting. He has assisted governmental entities with new pronouncements, including GASBs 67 and 68. He has also assisted various municipalities regarding their participation in the Certificate of Achievement for Excellence in Financial Reporting program. He has been a speaker at various governmental seminars pertaining to GASB pronouncements and internal controls over financial reporting.

ENGAGEMENT ROLE

Israel will oversee all services provided and ensure that they are delivered in a timely and efficient manner. He will be responsible for all matters concerning accounting and auditing policy and practice, participate in all segments of our engagement, review all working papers and reports prepared by the engagement team, and attend meetings with management or designated personnel.

PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

- | | |
|-----------------------------|---|
| * City of Aventura | * City of Coconut Creek |
| * City of Key West | * City of Lake Worth |
| * City of Marathon | * City of South Miami |
| * City of Sunny Isles Beach | * City of Weston |
| * Village of Pinecrest | * Islamorada, Village of Islands |
| * Town of Davie | * Village of Sea Ranch Lakes |
| * Town of Golden Beach | * Many other Special Districts, Authorities and Schools |

WILLIAM G. BENSON, C.P.A.

Managing Partner

EXPERIENCE

- 38 years at Keefe McCullough

EDUCATION

- B.S. (Business Administration & Accounting)
Washington and Lee University

PROFESSIONAL ORGANIZATIONS

- *Florida Board of Accountancy Board Member*
- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers Association

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 168, of which 140 directly relate to Government Audit Standards.

COMMUNITY LEADERSHIP

- Food for the Poor (vice chair of board, treasurer, vice president)
- Catholic Community Foundation (board chair, past treasurer)
- Executives of Broward (past president, treasurer)
- Sheriff's Foundation of Broward, Inc. (board member, treasurer)

EXPERIENCE

Bill Benson has more than 38 years of governmental audit experience. He has a proven track record of delivering high quality audit and advisory services to large and intricate governmental entities. He is experienced and qualified with respect to "Yellow Book", Uniform Guidance and Rules of the Auditor General of the State of Florida compliance auditing reporting. Bill assists his clients in many areas of accounting including restructuring their existing loan agreements and bond indentures, developing annual operating budgets, assisting with their dealings with financial institutions and the development of business plans, financial planning and proforma financial statements. He has assisted municipalities and other governmental entities with accounting standard implementation and internal control assessments.

ENGAGEMENT ROLE

Bill will play a significant role on the engagement team by providing a secondary review of all deliverables and critical engagement decisions, and leading the preparation and review of the financial statements. He is responsible for ensuring that all reports issued by the firm are in compliance with professional standards. Bill will be available throughout the engagement to consult and review on any auditing and/or accounting questions that may arise.

PARTIAL LISTING OF GOVERNMENTAL EXPERIENCE

- | | | |
|--|----------------------------------|--------------------------------------|
| * City of Aventura | * City of Marathon | * City of Hollywood (Internal audit) |
| * City of Miami | * City of Plantation | * City of Margate |
| * City of Weston | * Islamorada, Village of Islands | * City of South Miami |
| * City of Key West | * City of Lake Worth Beach | * City of Coconut Creek |
| * Village of Pinecrest | * Town of Davie | * Town of Southwest Ranches |
| * Many other Special Districts, Authorities, and Schools | | |



MICHAEL G. BARNETT, C.P.A.

Manager

EXPERIENCE

- 3 years at Keefe McCullough
- 4 years at Caballero, Fierman, Llerena & Garcia, LLP
- 2 years at S Davis & Associates, P.A.

EDUCATION

- BS (Accounting) University of West Indies, Jamaica
- MS (Accounting) University of West Indies, Jamaica

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Florida Government Finance Officers Association
- FAHRO
- Georgia Society of Certified Public Accountants
- Institute of Certified Accountants of Jamaica

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 138, of which 80 directly relate to governmental continuing education.

EXPERIENCE

Michael has over 17 years of accounting and auditing experience, focused primarily in the public sector. He has managed numerous large governmental engagements, assisting many in obtaining the Certificate of Achievement for Excellence in Financial Reporting. He provides strategic planning and implementation services for governmental entities. He has attended and participated in numerous seminars regarding governmental auditing, governmental pension plans, single audits and current governmental pronouncements.

ENGAGEMENT ROLE

Michael will perform a significant amount of fieldwork, supervise all staff accountants, participate in the planning phase of the engagement, including the development of the overall audit plan and programs, and be heavily involved in the review and preparation of all reports.

PARTIAL LISTING OF GOVERNMENT EXPERIENCE

- | | |
|---------------------------------------|---|
| * City of South Miami, Florida | * City of Doral, Florida |
| * City of Hialeah, Florida | * City of Hialeah Housing Authority, Florida |
| * City of Hialeah Gardens, Florida | * Indian Creek Village, Florida |
| * Miami International Airport | * City of Parkland, Florida |
| * City of West Park, FL | * City of Miramar, Florida |
| * City of North Miami Beach, Florida | * Miami Shores Village, Florida |
| * Pines Wood Village, Florida | * Town of Cutler Bay, Florida |
| * Town of Southwest Ranches, Florida | * Village of El Portal, Florida |
| * Village of Sea Ranch Lakes, Florida | * City of Wilton Manors, Florida |
| * City of North Lauderdale, Florida | * Many other Special Districts, Authorities and Schools |



JAMIE L. BLANK, C.P.A.

Supervisor

EXPERIENCE

- 6 years at Keefe McCullough
- 1 year at Assurance Dimensions
- 1 year at CBIZ MHM
- 5 years at Marcum, LLP

EDUCATION

- Masters (Accounting) Florida Atlantic University
- BSBA (Business Administration) University of Florida

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

CONTINUING PROFESSIONAL EDUCATION

- Total CPE hours for the last three years are 124, of which 80 directly relate to governmental continuing education.

EXPERIENCE

Jamie has over 13 years of accounting and auditing experience, focused primarily in the public sector. She has supervised audit engagements of large and complex governmental entities. She specializes in internal control assessments, compliance audits, and preparing Comprehensive Annual Financial Reports for governmental entities. She has attended and participated in numerous seminars regarding governmental auditing, governmental pension plans, and current governmental pronouncements.

ENGAGEMENT ROLE

Jamie will perform a significant amount of fieldwork, supervise all staff accountants, participate in the planning phase of the engagement, including the development of the overall audit plan and programs, and be heavily involved in the review and preparation of all reports.

PARTIAL LISTING OF GOVERNMENT EXPERIENCE

- | | |
|---|------------------------------|
| * City of Aventura | * City of Lighthouse Point |
| * City of North Lauderdale | * City of Wilton Manors |
| * Town of Golden Beach | * Village of Sea Ranch Lakes |
| * City of North Lauderdale | * City of Boca Raton |
| * City of Coconut Creek | * City of Deerfield Beach |
| * City of Homestead | * City of Hallandale |
| * City of Palm Beach Gardens | * City of Surfside |
| * Town of Southwest Ranches | * Village of Key Biscayne |
| * Many other Special Districts, Authorities and Schools | |



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.

We understand 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. We also understand 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.

We understand that consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written performance 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.

We understand that 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.**
- 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.**
- 17. Sample size and the extent to which statistical sampling is to be used in the engagement.**
- 18. Extent of use of Electronic Data Processing (EDP) software in the engagement.**
- 19. Type and extent of analytical procedures to be used in the engagement.**
- 20. Approach to be taken to gain and document an understanding of the City's internal control structure.**
- 21. Approach to be taken in determining laws and regulations that will be subject to audit test work.**
- 22. Approach to be taken in drawing audit samples for purposes of tests of compliance.**
- 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.**





Keefe McCullough has a steadfast commitment to accuracy, our audit process is based on a thorough initial planning process, open and honest lines of communication throughout the year, and a specific methodology of analysis and quality review that will ensure a successful audit, as well as a successful relationship with the City and its professionals year after year. We have developed this successful methodology and are recognized for the quality and thoroughness of our audit process.

Our audit approach is focused on listening to and understanding you and your organization, not only the flow of transactions and internal controls, but also your strategies and risks. This enables us to identify key audit components and tailor our procedures to the unique aspects of the City's business. We hire the most competent people and invest heavily in systems that ensure consistency, objectivity, and accountability for results in strict compliance with professional standards. We also rely on experience. Our senior people are extensively involved in the audit process and will seek active dialogue with the City's leadership. The benefit to the City is an effective, cost-efficient, independent audit performed within your time requirements by experienced professionals.

Our audit process is continuous, whereby we address and resolve issues, throughout the year, not just at year end. We encourage client communication throughout the year.

As part of our commitment to you, we have developed a business advisory approach to audit services, which looks beyond accounting entries to underlying transactions and business systems. We place substantial emphasis on understanding your operations and fundamental business strategies. We don't view your audit as a commodity. Instead, we see it as a tool that you can use to improve your operations and service delivery. We contribute recommendations about your internal controls, operating and accounting procedures, and other important matters.

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

- Meeting with City management to obtain an understanding of your business concerns and challenges.
- Thoroughly understanding and documenting the financial management and information systems.
- Evaluating economic and industry factors affecting operations.
- Identifying major areas of audit risk.
- Coordinating the audit process with the accounting and finance personnel.
- Performing testing on interim balances to minimize the amount of year-end testing.

Our audit approach is conducted in three segments and involves communication throughout:

Segment 1 - Strategic Planning and Risk Assessment - Completed in November

Planning is the most critical segment to a successful audit. This segment will commence with a joint meeting between Keefe McCullough, City Management, and its Finance Department. This meeting is important to ensure a coordinated audit and will cover our preliminary plan for conducting the audit to meet the City's timing requirements and reporting issues.

During this segment, we will obtain a thorough understanding of your organization and its operations. We will document your systems and perform tests of controls to evaluate their effectiveness. We will obtain certain documents for our permanent files. Confirmation requests will be selected, and we will work with the City's personnel to determine the timing of the final audit fieldwork. We will also perform the risk assessments required to determine our audit approach and procedures. After this segment is completed, we will provide the City and accountants with a list of items needed for the year-end work and meet with management to provide a status update.





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Segment 2 - Comprehensive Testing and Analysis - Completed in January

This segment will occur when the City's Finance Department have prepared a trial balance of its year-end general ledger accounts and completed the working papers agreed upon during planning. This phase includes substantive audit procedures that involve obtaining or examining evidence to verify the propriety of such balances. Throughout audit fieldwork, we will meet with members of the management team to discuss the results of the audit.

Segment 3 - Report Delivery and Follow Up - Completed in February

The final segment involves the independent partner quality control review of your financial statements and completion of the report on internal control and other required reports. All draft reports will be reviewed with City Management before issuance. We will adhere to the report timelines you have outlined in your request for proposal. All partners will be available to present final audit report to City Board.

Segments of our audit approach:

The following section gives an overview of the procedures we anticipate will be implemented during the audit. It does not include every step of the audit, but indicates our understanding of the intricacies of governmental entities. Audit procedures are continually evaluated throughout the audit process and adjustments made based on the City's operations, internal controls, and any significant issues that are identified.

Segment 1

Strategic Planning &
Risk Assessment

Engagement Planning

Joint meeting with members of City Management and Finance Department to discuss audit approach, scheduling, and any questions or concerns.

Document our understanding of all financially significant laws and regulations, and identify any new laws or regulations that require audit testing.

Make preliminary assessments of the City and its operations by identifying significant accounts, critical audit areas, and relevant internal controls over operations.

Review and update status of the prior-year audit recommendations or findings, if any.

Obtain items for permanent file such as: debt agreements, lease agreements and other significant contract agreements.

Identify and review all state and federal financial award agreements.

Assessment and Evaluation of Internal Controls

Perform entity-wide risk assessment by obtaining an understanding of all the City's activities and services.

Review major sources of information such as the City's budgets, organization charts, process and procedure manuals, and information systems.



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Segment 1

Strategic Planning &
Risk Assessment

Review all relevant regulatory, statutory, and compliance requirements that could potentially impact the City.

Obtain and review minutes of City Board and other relevant committees.

Document and perform testing of controls of areas that are deemed to have financial significance. Generally, these areas would be on cash disbursements, cash receipts, payroll, utility billing, journal entries and financial closing.

Document and evaluate information technology controls, including general application controls, user controls, identify critical transaction processing systems, disaster recovery plans, and physical security environment.

Complete information technology risk assessment and communicate to management any findings or recommendations.

Perform preliminary analytical procedures to assist in planning the nature, timing and extent of auditing procedures.

Identify and resolve accounting, auditing or other reporting matters with City personnel.

Provide City personnel with detailed list of schedules and working papers to be prepared by City personnel.

Segment 2

Comprehensive Testing
& Analysis

NOTE: Due to 6 page limitation, we have not detailed our audit procedures for each audit area.

Cash and Investments

Revenue and Receivables

Expenses and Accounts Payable

Payroll and Related Liabilities

Property, Plant and Equipment

Inventory

Long Term Debt

Fund Balance and Net Position

Pensions, OPEB Liabilities and Self-Insurance

Grants and Single Audits



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Segment 3

Report Delivery & Follow Up

Report Delivery and Follow Up

Exit conference discussing the results of the audit.

Obtain and review MD&A, statistical section, and transmittal letter.

Review of Basic Financial Statements.

Preparation of auditor's reports.

Complete financial statement disclosure checklists.

Provide current year findings and recommendations for review by City management.

Review of preliminary drafts of financial statements for review by City management before issuance.

Issuance of final financial statements.

Written communication to those charged with governance.

Partner presentation of financial statements to City Board.

The following table summarizes each staff levels and approximate hours in the various segments of the audit engagement:

| Segment | Partners | Manager | Supervisor | Senior | Staff | Total |
|--|----------|---------|------------|--------|-------|-------|
| Strategic Planning and Risk Assessment | 15 | 40 | 47 | 50 | 50 | 202 |
| Comprehensive Testing and Analysis | 15 | 40 | 100 | 150 | 150 | 455 |
| Report Delivery and Follow Up | 15 | 40 | 100 | 75 | 75 | 305 |
| Total Hours | 45 | 120 | 247 | 275 | 275 | 962 |

Sampling and Sample Sizes

Audit sampling will be utilized throughout each segment of the audit to ensure that the most effective and efficient procedures are performed. Sample sizes in the various phases of the engagement, including compliance testing, would be determined based on population sizes, audit objectives and nature of transaction and/or account. We have customized checklists and audit software that assists in the selection of these samples. Additionally, we would utilize both "statistical" and "non-statistical" methods to select certain test transactions. Sample selections are reviewed and evaluated to ensure that they are representative of the population and of adequate size based on a variety of factors.





Analytical Procedures

Analytical procedures may range from simple comparisons to complex models involving many relationships and elements of data. Generally accepted auditing standards require the use of analytical procedures in all audits of financial statements.

Our analytical procedures are conducted in each segment of the engagement. Analytical procedures are performed during our interim work to help us plan the audit and determine where we might need to focus additional attention. Preliminary procedures are performed using the City's trial balance and budget report prior to audit entries. The engagement team reviews the current-year information and compare it to prior year actual amounts, the current budget, and other expected results.

Final analytical review takes place after all audit entries are posted. The partners and managers review the financial statements, looking for variances to our expectations. Items that exceed our predetermined variance threshold are highlighted for further investigation. This investigation includes reviewing detail transactions, vouching a sample of transactions, discussions with management, and validation techniques. Explanations of variances are documented in our file, with the results used to determine the extent of any additional audit testing or financial statement disclosures.

Use of Technology

Keefe McCullough minimizes fees by conducting a completely paperless audit using proven processes and comprehensive auditing software. This investment in technology supports real-time communication with our engagement team at any time and from anywhere. This provides a seamless trail from initial planning through the final financial statement issuance.

In addition, we have certified network engineers (CNE) on our staff to assist with our assurance engagement. They assist during risk assessment of key internal controls and in various other phases of fieldwork.

Transition from Current Auditor

Changing auditors for the City should not be a difficult task. Fortunately, your engagement team has had many opportunities over the years to step in as the new auditor. This experience helps ensure that the transition goes as smoothly as possible. From communicating with the predecessor auditor, reviewing their working papers, documenting and understanding your business processes, to building a set of audit permanent files, we will focus on minimizing the challenges that sometimes come with an auditor change. We will obtain as much information as possible from your predecessor auditor and then assemble a list of any items needed from City management. Because of your engagement team's experience with similar entities, Keefe McCullough will hit the ground running, resulting in minimal disruption to management's day-to-day schedules.

Identification of Anticipated Potential Audit Problems

At this time, we are not aware of any potential audit problem areas. If selected, we will communicate any potential problem areas we become aware of during the audit. At that time, we would outline our approach to resolving such problem areas and the level of assistance necessary from the City's personnel.





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Keefe
McCullough**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.).**

Keefe McCullough has grown as a firm for over fifty (50) years, and we are located in Fort Lauderdale at 6550 North Federal Highway, Suite 410, Fort Lauderdale, Florida 33308 to serve the South Florida area. Our office consists of ten partners, approximately eighty professional accounting staff members and administrative support personnel.

Firm stratification is as follows:

| Staff Level | Audit Department | Tax Department |
|--------------------|------------------|----------------|
| Partners | 6 | 4 |
| Associate Partners | 2 | 2 |
| Managers | 10 | 6 |
| Supervisors | 12 | 5 |
| Senior Accountants | 14 | 4 |
| Staff Accountants | 16 | 6 |

- 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.). Please note the City's expectation is that most audit field work will be completed on-site.**

The work for this engagement will be performed from our Fort Lauderdale office. We will have 4 full-time audit staff members assigned to the City's engagement. More detailed staffing information can be found on pages 19 through 23.



6550 N. Federal Highway
4th Floor
Fort Lauderdale, FL 33308



support@KMCcpa.com



www.KMCcpa.com



954.771.0896



CPA's + Trusted Advisors

Keefe
McCullough**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** 59-1363792**B. Tax Identification Number (TIN)** _____**27. Will the Proposer offer consultations over the phone at no extra cost?**

YES

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

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.

There have been no litigation claims brought against our firm in its entire fifty (50) year history.

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

We have certified network engineers (CNE) on our staff to assist with our assurance engagement. They assist during risk assessment of key internal controls, data security and in various other phases of fieldwork.

Our audits are performed in a paperless environment and we would typically share templates with our clients which can be utilized during the audit. In addition, we maintain a secure encrypted portal to exchange documents with clients seamlessly.

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]

We are assisting clients with standard implementation such as GASB 81 - Lease Accounting Standard.

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.

Due to our firm's concentration of governmental and not-for-profit clients, we sponsor continuing professional education courses annually regarding a variety of governmental subjects, including Governmental Accounting Standards Board (GASB) pronouncements, at no charge to the client. We hold an eight hour continuing professional education seminar each summer in May or June regarding governmental accounting and invite client finance personnel. We also offer client finance personnel access to online governmental seminars through our Checkpoint Learning system.

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Fort Lauderdale, FL 33308

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954.771.0896



C. ACKNOWLEDGMENT OF ADDENDA

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

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

Addendum No. 1, Dated September 21, 2021

Addendum No. 2, Dated October 13, 2021

Addendum No. 3, Dated _____

Addendum No. 4, Dated _____



Keefe
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SOUTH FLORIDA BUSINESS JOURNAL



BEST PLACES TO WORK



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954.771.0896

LOCAL BUSINESS EXHIBIT "A"
 CITY OF POMPANO BEACH, FLORIDA
 LOCAL BUSINESS PARTICIPATION FORM

Solicitation Number & Title: E-16-21, Independent Auditing Services Prime Contractor's Name: Keefe McCullough

| Name of Firm, Address | Contact Person, Telephone Number | Type of Work to be Performed/Material to be Purchased | Contract Amount or % |
|---|---|---|-------------------------|
| Keefe McCullough 6550 N Federal Hwy, 4th Floor Ft. Lauderdale, FL 33308 | William G. Benson, C.P.A. 954-771-0896 | Annual Comprehensive Financial Report | 100% |
| | | | |
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| | | | |

LOCAL BUSINESS EXHIBIT "A"

LOCAL BUSINESS EXHIBIT "B"
LOCAL BUSINESS
LETTER OF INTENT TO PERFORM AS A LOCAL SUBCONTRACTOR

NOT APPLICABLE

Solicitation Number _____

TO: _____
(Name of Prime or General Bidder)

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)

(Print Name of Local Business Contractor)

(Street Address)

(City, State Zip Code)

BY: _____
(Signature)

IMPORTANT NOTE: Signatures on this form MUST be by an authorized employee of Subcontractor and must be uploaded to the Response Attachment Tab

LOCAL BUSINESS EXHIBIT "B"

LOCAL BUSINESS EXHIBIT "C"

NOT APPLICABLE

LOCAL BUSINESS
UNAVAILABILITY FORM

BID # _____

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: _____

Name and Title: _____

Date: _____

Note: Attach additional documents as available.

NOT APPLICABLE

LOCAL BUSINESS EXHIBIT "D"
GOOD FAITH EFFORT REPORT
LOCAL BUSINESS PARTICIPATION

BID # _____

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

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

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: _____

LOCAL BUSINESS EXHIBIT "D" – Page 2

TIER 1/TIER 2 COMPLIANCE FORM

IN ORDER FOR YOUR FIRM TO COMPLY WITH THE CITY'S LOCAL BUSINESS PROGRAM AS A TIER 1 OR TIER 2 VENDOR, BIDDERS MUST COMPLETE THE INFORMATION BELOW AND UPLOAD THE FORM TO THE RESPONSE ATTACHMENTS TAB IN THE EBID SYSTEM.

TIER 1 LOCAL VENDOR

____ My firm has maintained a permanent place of business within the city limits and maintains a staffing level, within this local office, of at least 10 % who are residents of the City of Pompano Beach.

And/Or

____ My firm has maintained a permanent place of business within the city limits and my submittal includes subcontracting commitments to Local Vendors Subcontractors for at least 10 % of the contract value.

Or

X My firm does not qualify as a Tier 1 Vendor.

TIER 2 LOCAL VENDOR

X My firm has maintained a permanent place of business within Broward County and maintains a staffing level, within this local office, of at least 15% who are residents of the City of Pompano Beach

And/Or

____ My firm has maintained a permanent place of business within Broward County and my submittal includes subcontracting commitments to Local Vendors Subcontractors for at least 20% of the contract value.

Or

____ My firm does not qualify as a Tier 2 Vendor.

I certify that the above information is true to the best of my knowledge.

10/14/2021
(Date)

Keefe McCullough
(Name of Firm)

BY: William G. Benson, CPA
(Name)



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/17/2021

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

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

| | | | | | | | | | | | | | | | | | | | | | |
|--|---|--------------------------------------|--|--|--------------------------------------|---|--|--------------------------------------|--|--------------------------------|------------------------|--|-------|--|--|-------------------|--|-------------------|--|-------------------|--|
| PRODUCER Fulton Agency, Inc. 1301 E. Oakland Park Blvd Oakland Park FL 33334 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">CONTACT NAME: Candace Maloman</td> </tr> <tr> <td>PHONE (A/C No. Ext): (954) 510-4485</td> <td>FAX (A/C, No): (954) 752-8622</td> </tr> <tr> <td colspan="2">E-MAIL ADDRESS: candace@fultonagency.com</td> </tr> <tr> <td colspan="2" style="text-align: center;">INSURER(S) AFFORDING COVERAGE</td> </tr> <tr> <td>INSURER A: Wesco Ins Co</td> <td style="text-align: right;">NAIC # 25011</td> </tr> <tr> <td>INSURER B: Associated Industries Insurance Co</td> <td style="text-align: right;">23140</td> </tr> <tr> <td>INSURER C: Argonaut Insurance Company</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table> | CONTACT NAME: Candace Maloman | | PHONE (A/C No. Ext): (954) 510-4485 | FAX (A/C, No): (954) 752-8622 | E-MAIL ADDRESS: candace@fultonagency.com | | INSURER(S) AFFORDING COVERAGE | | INSURER A: Wesco Ins Co | NAIC # 25011 | INSURER B: Associated Industries Insurance Co | 23140 | INSURER C: Argonaut Insurance Company | | INSURER D: | | INSURER E: | | INSURER F: | |
| CONTACT NAME: Candace Maloman | | | | | | | | | | | | | | | | | | | | | |
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| E-MAIL ADDRESS: candace@fultonagency.com | | | | | | | | | | | | | | | | | | | | | |
| INSURER(S) AFFORDING COVERAGE | | | | | | | | | | | | | | | | | | | | | |
| INSURER A: Wesco Ins Co | NAIC # 25011 | | | | | | | | | | | | | | | | | | | | |
| INSURER B: Associated Industries Insurance Co | 23140 | | | | | | | | | | | | | | | | | | | | |
| INSURER C: Argonaut Insurance Company | | | | | | | | | | | | | | | | | | | | | |
| INSURER D: | | | | | | | | | | | | | | | | | | | | | |
| INSURER E: | | | | | | | | | | | | | | | | | | | | | |
| INSURER F: | | | | | | | | | | | | | | | | | | | | | |
| INSURED Keefe McCullough & Company 6550 N Federal Highway Ste 410 Fort Lauderdale FL 33308 | | | | | | | | | | | | | | | | | | | | | |

COVERAGES **CERTIFICATE NUMBER: 9304** **REVISION NUMBER:**

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

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|--|-----------|----------|--------------------|-------------------------|-------------------------|--|
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: | Y | | WPP1829664 02 | 08/02/2021 | 08/02/2022 | EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$ |
| | AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY | | | | | | COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ |
| | <input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$ | | | | | | EACH OCCURRENCE \$ AGGREGATE \$ \$ |
| B | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | Y/N | N/A | AWC1161016 | 01/01/2021 | 01/01/2022 | <input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 100,000 E.L. DISEASE - EA EMPLOYEE \$ 100,000 E.L. DISEASE - POLICY LIMIT \$ 500,000 |
| C | Professional Liability | | | 121 APL 0155830-02 | 10/11/2021 | 10/11/2022 | EAOCC \$ 4,000,000 |

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

| | |
|--|--|
| CERTIFICATE HOLDER City of Pompano Beach Contractor Registration P O Drawer 1300 Pompano Beach FL 33061 | 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 |
|--|--|