Keefe McCullough

CPA's + Trusted Advisors

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PROJECT PROPOSAL

for Auditing Services

Prepared for

City of North Miami Beach
17011 NE 19th Avenue, 3rd Floor
North Miami Beach, FL 33162

Issued date
12.07.2016

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SCOPE OF SERVICES PROPOSED

Section A

Keefe
McCullough
CPA's + Trusted Advisors

December 7, 2016

Ms. Meghan Cianelli Bennett, Purchasing Supervisor
And Members of the Audit Selection Committee
City of North Miami Beach
Procurement Management Division
17011 NE 19th Avenue, 3rd Floor
North Miami Beach, FL 33162

Dear Ms. Bennett and Audit Selection Committee members:

We are pleased to propose to perform auditing services for the City of North Miami 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 years ending September 30, 2016, 2017 and 2018 with the continuation option of auditing its financial statements for two additional one year terms.

Our examination of these financial statements will be conducted in accordance with:

a. Auditing Standards generally accepted in the United States of America;
b. The standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards (2011 Revision);
c. The provisions of the Federal Single Audit Act of 1984 (as amended in 1996 and subsequently);
d. The Florida Single Audit Act;
e. The provisions of U.S. Office of Management and Budget (OMB) Super Circular;
f. Audits of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments (Revised) - AICPA;
g. Section 11.45, Florida Statutes;
h. State of Florida Department of Banking and Finance Regulations;
i. Rules adopted by the State of Florida Auditor General for form and content of governmental unit audits;
j. Any other applicable Federal, State and local laws or regulations;
k. 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 in future fiscal years.

Keefe McCullough has grown as a firm for over forty-five (45) years and we are located in Fort Lauderdale to serve the South Florida area. Our office is located at 6550 N Federal Hwy, Floor 4, Ft. Lauderdale, FL 33308. Keefe McCullough is committed to performing the auditing services within the prescribed time frame as outlined in the City's request for proposal.

We believe our firm to be the best qualified to perform your audit engagements based on our substantial governmental experience obtained over the entire period of our firm's existence, our firm's commitment to continue to provide the necessary continuing professional education to qualify all of our professional governmental accounting staff in this specialized area, our absolute dedication to excellence and quality in our practice and our unique service philosophy which has resulted in a loyal and satisfied clientele over many years.

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 ninety (90) days from the date of the proposal.

Regards,

KEEFE McCULLOUGH

William G. Benson, C.P.A.

Successful auditors share the City's commitment to excellence

OVERALL BUSINESS APPROACH/INVESTMENT/ PROPOSED FINANCIAL PLAN

Section B

1. **Proposers shall agree to provide an independent audit that expresses an opinion as to whether the financial statements of the City are fairly presented, in all material respects, and in accordance with accounting principles generally accepted in the United States of America.**

   Keefe McCullough agrees to provide an independent audit that expresses an opinion as to whether the financial statements of the City are fairly presented, in all material respects, and in accordance with accounting principles generally accepted in the United States of America.

2. **Proposer shall agree to provide the City with an opinion on the fair presentation of its government-wide and fund financial statements and schedules in conformity with accounting principles generally accepted in the United States of America. 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.**

   We agree to provide the City with an opinion on the fair presentation of its government-wide and fund financial statements and schedules in conformity with accounting principles generally accepted in the United States of America. We understand that we are not required to audit the supporting schedules contained in the comprehensive annual financial report. However, we will 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. We understand that we are not required to audit the introductory section of the report or the statistical section of the report.

3. **The proposer shall agree to perform certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board in accordance with auditing standards generally accepted in the United States of America.**

   We agree to perform certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board in accordance with auditing standards generally accepted in the United States of America.

4. **The proposer shall agree to audit the schedule of expenditures of federal awards and state financial assistance in accordance with the Federal and Florida Single Audit Act.**

   Keefe McCullough agrees to audit the schedule of expenditures of federal awards and state financial assistance in accordance with the Federal and Florida Single Audit Act.

5. **Proposers shall agree to meet the following requirements and the audit shall be performed in accordance with:**

   a. **Auditing Standards generally accepted in the United States of America;**
   b. **The standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards (2011 Revision);**
   c. **The provisions of the Federal Single Audit Act of 1984 (as amended in 1996 and subsequently);**
   d. **The Florida Single Audit Act;**
   e. **The provisions of U.S. Office of Management and Budget (OMB) Super Circular;**
   f. **Audits of States, Local Governments, and Non-Profit Organizations, Audits of State and Local Governments (Revised) - AICPA;**
   g. **Section 11.45, Florida Statutes;**
   h. **State of Florida Department of Banking and Finance Regulations;**

i. **Rules adopted by the State of Florida Auditor General for form and content of governmental unit audits;**
j. **Any other applicable Federal, State and local laws or regulations;**
k. **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 in future fiscal years.**

Our audit will meet and be performed in accordance with the above requirements.

6. **Proposer shall agree to issue the following reports after the completion of the audit of the City's financial statements for each fiscal year ending September 30.**

   a. **An Independent Auditor's Report on the fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, pursuant to an audit conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.**

   b. **An Independent Auditor's 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.**

   c. **If applicable, an Independent Auditor's Report on Compliance for Each Major Federal Program and Major 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 OMB Super Circular, Section 215.97 Florida Statutes, and Chapter 10.550, Rules of the Auditor General.**

   d. **An Independent Auditor's Report to City Management in Accordance with Audits of States, Local Governments, and Non-Profit Organizations; and Chapter 10.550, Rules of the Florida Auditor General.**

   e. **Data Collection Form to the Federal Audit Clearing house (SF-SAC) as required by the OMB Super Circular.**

   f. **In the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters, the auditor shall communicate any material weakness found during the audit. A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.**

   We agree to issue the reports described above after the completion of the audit of the City's financial statements for each fiscal year ending September 30.

7. **The proposer shall agree to provide reports on compliance and internal controls that include all instances of noncompliance.**

   We agree to provide reports on compliance and internal controls that include all instances of noncompliance.

8. **The proposer shall agree to make an immediate, written report to the Mayor and City Manager of all irregularities and illegal acts or indications of illegal acts of which they become aware.**

   We agree to make an immediate, written report to the Mayor and City Manager of all irregularities and illegal acts or indications of illegal acts of which we become aware.

9. **Proposer shall agree to disclose the following when reporting to the Mayor and the City Manager.**

   a. **The auditor's responsibility under auditing standards generally accepted in the United States of America, 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.**
   b. **Significant accounting policies.**
   c. **Management judgments and accounting estimates.**
   d. **Significant audit adjustments.**
   e. **Other information in documents containing audited financial statements.**
   f. **Disagreements with management.**
   g. **Management consultation with other accountants.**
   h. **Major issues discussed with management prior to retention.**
   i. **Difficulties encountered in performing the audit.**

   We agree to disclose the above when reporting to the Mayor and the City Manager.

10. **Proposer shall agree to retain all working papers and reports, at the proposer's expense, for a minimum of five (5) years, unless the firm is notified in writing by the City 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:**

    a. **City of North Miami Beach**
    b. **Cognizant agency(s) pursuant to the OMB Super Circular**
    c. **U.S. General Accounting Office (GAO)**
    d. **Auditor General of the State of Florida**
    e. **Parties designated by the federal or state governments or by the City as part of an audit quality review process**
    f. **Auditors of entities of which the City is a recipient or a sub-recipient of grant funds**

    In **addition, the proposer shall agree to 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.**

    We agree to retain all working papers and reports, at our expense, for a minimum of five (5) years, unless we are notified in writing by the City of the need to extend the retention period. We will make working papers available, upon request, to the above listed parties or their designees. We agree to 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.

11. **The proposer shall agree to provide any special assistance deemed necessary to the City in order to meet the requirements of the Certificate of Achievement for Excellence in Financial Reporting program, including review and recommendation(s) for required note disclosures and assistance in providing guidance and implementing changes in governmental auditing standards. City will submit its Comprehensive Annual Financial Report (CAFR) 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.**

    Keefe McCullough agrees to provide any special assistance deemed necessary to the City in order to meet the requirements of the Certificate of Achievement for Excellence in Financial Reporting program, including review and recommendation(s) for required note disclosures and assistance in providing guidance and implementing changes in governmental auditing standards.

Our firm is highly trained and experienced in regards to the reporting requirements of governmental audits. We have been performing these types of audits and have been assisting clients achieve the Certificate of Achievement for Excellence in Financial Reporting for forty five (45) years. Several of our management members are on the GFOA Special Review Committee (SRC) and perform reviews of reports.

12. **The proposer shall agree to provide, if requested by the fiscal advisor and/or the underwriter, to issue a citation of expertise" as the auditor and any necessary "comfort letters". The City currently does not anticipate that it will issue any official statements in connection with the sale of debt securities. However, if the City determines it to be in their best interest to issue new debt or refinance existing debt the official statements may be required which will contain the general purpose financial statements and the auditor's report thereon.**

    We agree to provide, if requested by the fiscal advisor and/or the underwriter, to issue a citation of expertise" as the auditor and any necessary "comfort letters". We understand that if the City determines it to be in their best interest to issue new debt or refinance existing debt the official statements may be required which will contain the general purpose financial statements and the auditor's report thereon.

13. **The proposer shall issue a 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 as part of the CAFR.**

    We will issue a 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 as part of the CAFR.

14. **It is the intent of the City that future additional requirements, imposed on the City by applicable federal and state agencies, shall be provided by the auditor and included in the negotiated fee between the City and the auditing firm.**

    We agree that future additional requirements, imposed on the City by applicable federal and state agencies, will be provided by our firm and included in the negotiated fee between the City and our firm.

15. **The proposal shall set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section III of this request for proposal. In developing the work plan, reference should be made to such sources of information as City budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.**

16. **Proposer will be required to provide the following information on their audit approach:**
    a. **Proposed segmentation of the engagement.**
    b. **Level of staff and number of hours to be assigned to each proposed segment of the engagement.**
    c. **Sample size and the extent to which statistical sampling is to be used in the engagement.**
    d. **Type and extent of analytical procedures to be used in the engagement.**
    e. **Approach to be taken to gain and document an understanding of the City internal control structure.**
    f. **Approach to be taken in determining laws and regulations that will be subject to audit test work.**
    g. **Approach to be taken in drawing audit samples for purposes of tests and compliance.**

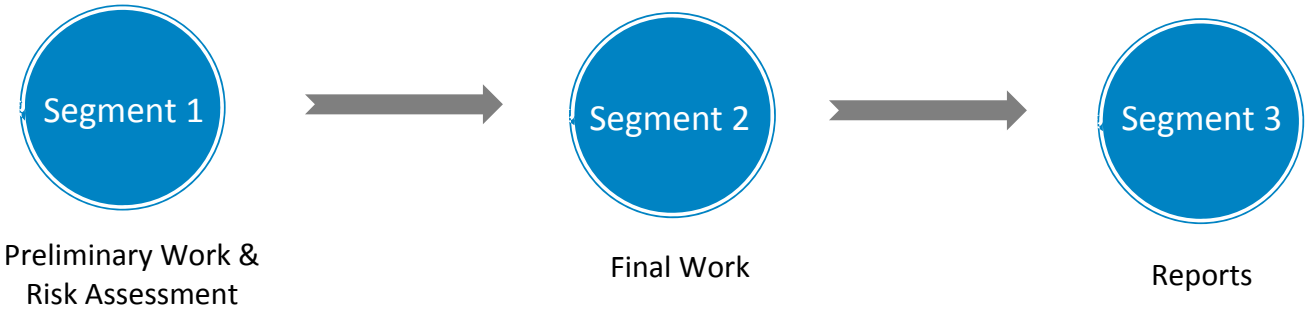
    We have provided below a preliminary engagement work plan to perform the services described in Section III of the request for proposal.

    In performing the financial and compliance audits for the City we will follow very detailed and comprehensive audit programs. Further, it is our policy to utilize the talents of our client's personnel wherever and whenever it is feasible to do so in the course of any engagement in order to most efficiently and economically perform the engagement.

    In addition, a dedicated manager will be on-site to properly manage and supervise the audit team.

    The following pages show our summary of the audit work plan:

SPECIFIC AUDIT APPROACH



Segment 1

Preliminary Work & Risk Assessment

The first segment will be performed by two professional staff members and will encompass approximately 250 hours.

Obtain an understanding of the accounting and management systems including documentation of the system of internal control through conferences with the various key finance department personnel and standardized checklists.

Obtain information needed to identify risk assessment by making certain inquiries and considering fraud risk factors and other information.

Obtain an understanding of the various funds, capital assets and long-term debt utilized.

Review the grants, contracts and various revenue sources and complete "Single Audit" checklist for determination of compliance audit and reporting requirements for both Federal and State single audit purposes.

Review of bond indenture covenants and pertinent ordinances for determination and completion of compliance audit requirements.

Assess control risk and determine extent of testing.

Review and perform certain transaction and procedural tests which will include the examination of source documents. These tests of the system will include tests of cash receipts and disbursements, sales and utility billing, compliance, and payroll. Audit samples will be determined based on transaction size and number of total transactions.

Segment 1

Preliminary Work & Risk Assessment

Perform preliminary analytical review procedures.

Review council and other pertinent minutes.

Perform compliance audit procedures where necessary.

Coordinate preparation of confirmation requests.

Working paper review.

Plan the additional segments of the financial audit procedures with the City's finance personnel including a list of schedules and working papers to be prepared by client personnel.

Segment 2

Final Work

The second segment will be performed by three professional staff members and will encompass approximately 600 hours.

Perform various tests and validation procedures on selected asset, liability and equity accounts in all funds and for capital assets and long-term debt. Examine certain revenue and expenditure accounts in all funds.

Send confirmations where applicable.

Send correspondence to attorneys as necessary.

Perform final compliance testing as necessary.

Perform final analytical procedures.

Obtain a management representation letter.

Working paper review and proposed journal entry approval.

Exit conference with City Manager.

Sample sizes in the various phases of the engagement would be determined based on population sizes, audit objectives and nature of transaction and/or account. We have standardized 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.

Segment 2

Final Work

We will also utilize various forms of analytical procedures to accomplish certain audit objectives. We anticipate areas of concentration subject to analytical procedures to be services revenues and expenditures. We retain the right to use judgment as to the extent of analytical procedures to be used based mainly on the results of other testing completed.

In addition, we utilize personal computers and paperless audit software, where applicable, in connection with our audit workpaper preparation and documentation.

Segment 3

Reports

The third segment will be performed by three professional staff members and will encompass approximately 250 hours.

Preparation of the Basic Financial Statements.

Preparation of Reports on Internal Controls and Compliance.

Preparation of Report on Compliance and Internal Control over Compliance Applicable to Each Major Federal Program and State Project in accordance with OMB Circular A-133.

Preparation of Report to City Management which will include any material weaknesses and any irregularities and illegal acts.

Preparation of the management letter.

Review of the financial statements, reports and other information.

Cold review of the financial statements, reports and other information.

17. **In addition to submitting the information as requested in this RFP, proposers are required to submit the completed questionnaire in Section 7.0 Exhibit A for the purpose of standardizing the information received from the various firms.**

    We have included the completed questionnaire in section G.

18. **The proposal should include sample formats for required reports.**

    We included a copy of the Comprehensive Annual Financial Report of the City of Lake Worth, Florida for the year ended September 30, 2015 in our proposal package.

19. **The proposal shall 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.**

    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.

FIRM QUALIFICATIONS AND EXPERIENCE

Section C

1. **An affirmative statement should be included that he firm and all assigned key professional staff are properly licensed to practice in Florida and have performed continuous CPA services for a minimum of five (5) years.**

   Keefe McCullough is properly licensed in the State of Florida by the Department of Professional Regulation. Our license number is AD 0010282. Further all members of the firm that are designated as Certified Public Accountants are properly licensed in the State of Florida. We have performed continuous CPA services for over forty-five (45) years.

2. **The proposer should state the size of the firm, the size of the firm's governmental staff, the location of the office from which work on this engagement is to be performed and the number and nature of professional staff to be employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis.**

   Keefe McCullough is a local firm located at 6550 N Federal Hwy, 4th Floor, Ft. Lauderdale, FL 33308. Our office consists of seven partners, approximately sixty-five (65) professional accounting staff members and administrative support personnel. Our governmental audit staff consists of thirty-five professionals. There will be four (4) full-time staff members assigned to this engagement.

3. **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.**

   Keefe McCullough is not a joint venture or consortium.

4. **The firm is also 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.**

   Our firm participates in the American Institute of Certified Public Accountants Peer Review Program and we have received unmodified opinions on all of our previous peer reviews. We have provided the most recent quality control review documentation for your reference in section G. This quality control review included a specific review of the Town of Davie and the City of Sunny Isles Beach, Florida audit workpapers, financial statements and reports.

5. **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.

6. **The firm must also be a member in good standing with the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.**

   Our firm belongs to the AICPA, FICPA, AICPA Governmental Audit Quality Center, the Government Finance Officers Association and the Broward County League of Cities.

EXPERIENCE OF KEY PERSONNEL

Section D

7. **Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement, including the location of the office from which the work is to be performed. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Florida. Provide information on the government auditing experience of each person, including information on relevant continuing professional education credits taken related to conducting governmental audits for the past three (3) years and membership in professional organizations relevant to the performance of this audit.**

   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.	Second Review Partner
Marc A. Grace, C.P.A.	Manager

   A profile of each audit team member is included at the end of this section, which lists specific governmental experience, qualifications, continuing professional education and memberships in professional organizations relevant to the performance of the audit. All of our staff works out of our South Florida office located in Fort Lauderdale.

8. **Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.**

   A profile of each audit team member is included at the end of this section, which lists specific governmental experience, qualifications, continuing professional education and training relevant to the performance of the audit. We have experienced very low turnover of our professional accounting staff members and our firm philosophy emphasizes direct partner involvement in each engagement including various phases of the audit fieldwork and review processes. We believe this partner involvement positively impacts engagement staff continuity. We will communicate with City finance personnel in the event of staff turnover and promptly identify a mutually agreeable and governmentally qualified replacement team member.

9. **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 that the engagement partners, managers, other supervisory staff and specialists mentioned in this request for proposal may be changed if those personnel leave the firm, are promoted, are assigned to another office or for any other reason with the express prior written permission of the City. We understand the City retains the right to approve or reject replacements.

10. **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 permission of the City, which retains the right to approve or reject replacements.

11. **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.

ISRAEL GOMEZ, C.P.A.

Partner

EXPERIENCE

16 years at Keefe McCullough

EDUCATION

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

PROFESSIONAL ORGANIZATIONS

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
Government Finance Officers Association (U.S. and South Florida Chapters)

COMMUNITY LEADERSHIP

North Springs Little League
(sponsor and coach)

Coral Springs Winter Basketball
(*sponsor and coach)*

EXPERIENCE

Israel Gomez has attended seminars and courses dealing with accounting and audit problems, reporting and disclosure issues. These courses include accounting and reporting for nonprofit organizations, governmental entities and the federal and Florida Single Audit Acts. He is experienced and qualified with respect to “Yellow Book”, OMB Circular A-133 and Rules of the Auditor General of the State of Florida compliance auditing reporting. Israel has participated in various seminars and in-house training programs concerning the requirements of GASB-67, Financial Reporting for Pension Plans and GASB-68, Accounting and Financial Reporting for Pensions. In addition, he has assisted municipalities and other governmental entities in planning for and implementing GASB-67 and 68. Israel has been a speaker for several seminars pertaining to current Federal Accounting Standards Board (FASB) and Government Accounting Standards Board (GASB) pronouncements and regulations. He has also assisted various municipalities regarding their participation in the Certificate of Achievement for Excellence in Financial Reporting program.

Israel is a member of the Florida Government Finance Officers’ Association and the South Florida Government Finance Officers’ Association. He has also had continuous involvement as a sponsor and coach of various youth sports activities.

ISRAEL GOMEZ, C.P.A.
Continued

ENGAGEMENT EXPERIENCE

Keefe McCullough Audit Engagements:

GOVERNMENTS

* City of Aventura, Florida
* City of Coconut Creek, Florida
* City of Key West, Florida
* City of Lake Worth, Florida
* City of Marathon, Florida
* City of South Miami, Florida
* City of Sunny Isles Beach, Florida
* City of Weston, Florida
* Downtown Development Authority
* Islamorada, Village of Islands, Florida
* The Town Foundation, Inc.
* Town of Davie, Florida
* Town of Golden Beach, Florida
* Village of Pinecrest, Florida
* Village of Sea Ranch Lakes, Florida

SPECIAL TAXING DISTRICTS

* Plantation Acres Improvement District

NOT-FOR-PROFITS

* Achievement and Rehabilitation Centers, Inc.
* American Red Cross of Greater Miami and the Keys, Inc.
* Association for Retarded Citizens of South Florida, Inc.
* BARC Housing, Inc.
* Better Way of Miami, Inc.
* Broward Children's Center, Inc.
* Broward County Chapter of the American Red National Cross, Inc.
* Broward Healthy Start Coalition, Inc.
* Broward Homebound Program, Inc.
* Broward House, Inc.
* CCDH, Inc.
* Center for Family and Child Enrichment, Inc.
* Cerebral Palsy Adult Home, Inc.
* Children's Comprehensive Care Center, Inc.
* The Children's Healing Institute, Inc.
* Children's Services Council of Broward County, Inc.

NOT-FOR-PROFITS *Continued*

* Children's Services Council of Palm Beach County, Inc.
* Community Television Foundation of South Florida, Inc.
* The Dan Marino Foundation, Inc.
* Domestic Abuse Shelter, Inc.
* Episcopal Church of St. Mark the Evangelist
* FAU Clinical Practice Organization, Inc.
* The FAU Finance Corporation
* Feeding South Florida, Inc.
* First Presbyterian Continuing Church of Coral Springs, Inc.
* Florida International Academy, Inc.
* Fort Lauderdale Historical Society, Inc.
* Foundation for End of Life Care, Inc.
* Habitat for Humanity of Palm Beach County, Inc.
* The Haven, Inc.
* Healthy Start Coalition of Palm Beach County, Inc.
* Helping Abuse Neglected Disadvantaged Youth, Inc. (HANDY)
* Henderson Center Residential Service, Inc.
* Henderson Behavioral Health Center, Inc.
* Impact Broward, Inc.
* Jerome Golden Center for Behavioral Health, Inc.
* Junior Achievement of South Florida, Inc.
* Lighthouse of Broward County, Inc.
* Place of Hope, Inc.
* The Place of Hope at the Haven Campus, Inc.
* Port of Everglades Pilots Association, Inc.
* Port of Miami Crane Management, Inc.
* Riverside Christian Ministries, Inc.
* South County Mental Health Center, Inc.
* SEFLIN (Southeast Florida Library Information Network) - Wimberly Library
* South Florida Chapter of the Government Finance Officers Association, Inc.
* Southeast Florida Behavioral Health Network, Inc.
* Take Stock in Children, Inc.
* Thousand Hills Holding Company, Inc.
* Treasures for Hope, Inc.
* United States Border Control, Inc.
* Village of Hope of Palm Beach County, Inc.
* Women in Distress of Broward County, Inc.

BILL BENSON, C.P.A.
Managing Partner

EXPERIENCE

33 years at Keefe McCullough

EDUCATION

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

PROFESSIONAL ORGANIZATIONS

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

COMMUNITY LEADERSHIP

Food for the Poor
(vice chair of board, treasurer, vice president)

Catholic Community Foundation
(board chair, treasurer)

Executives at Broward
(past president, treasurer)

Leadership Broward

EXPERIENCE

Bill Benson has attended seminars and courses dealing with accounting and audit problems, reporting and disclosure issues. These courses include accounting and reporting for nonprofit organizations, governmental entities and the federal and Florida Single Audit Acts. He is experienced and qualified with respect to "Yellow Book", OMB Circular A-133 and Rules of the Auditor General of the State of Florida compliance auditing reporting. Bill has experience dealing directly with the State of Florida Department of Children and Families concerning various compliance, audit and other issues. 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 in planning for and implementing GASB-67, Financial Reporting for Pension Plans and GASB-68, Accounting and Financial Reporting for Pensions.

Bill takes great pride in his community involvement. He is the Vice President of the Board of Directors of St. Thomas Aquinas High School Foundation. He is Vice President of the Board of Directors of Food for the Poor. He is board chair and treasurer of the Catholic Community Foundation of the Archdiocese of Miami and a member of the Finance Council of the Archdiocese of Miami.

ENGAGEMENT EXPERIENCE

Keefe McCullough Audit Engagements:

GOVERNMENTS

* Broward County League of Cities, Inc.
* City of Aventura, Florida
* City of Hollywood (Internal audit)
* City of Key West, Florida
* City of Marathon, Florida
* City of Margate, Florida
* City of Miami, Florida
* City of Plantation, Florida
* City of South Miami, Florida
* City of Weston, Florida
* Islamorada, Village of Islands, Florida
* The Town Foundation, Inc.
* Town of Surfside, Florida
* Village of Pinecrest, Florida

SPECIAL TAXING DISTRICTS

* Boynton Village Community Development District
* Coral Springs Improvement District
* Downtown Development Authority
* Fiddler's Creek II Community Development District
* Gateway Services Community Development District
* Heritage Harbour Market Place Community Development District
* Heritage Harbour South Community Development District
* Hillsboro Inlet District
* Key Largo Fire Rescue and EMS District
* Lake Powell Community Development District
* Landmark at Doral Community Development District
* Lexington Oaks Community Development District
* Meadow Pointe Community Development District
* North Springs Improvement District
* Old Palm Community Development District
* Orchid Grove Community Development District
* Park Place Community Development District
* Sarasota National Community Development District
* South Dade Venture Community Development District
* Stevens Plantation Community Development District
* Stonegate Community Development District
* StoneLake Ranch Community Development District
* Treaty Oaks Community Development District
* University Square Community Development District
* Verandah West Community Development District
* Viera East Community Development District
* VillaSol Community Development District
* Vizcaya Community Development District
* Wentworth Estates Community Development District
* Woodland Hammock Community Development District

MARC A. GRACE, C.P.A.

Manager

EXPERIENCE

11 years at Keefe McCullough
1 year at City of Plantation
2 years at Morgan Stanley

EDUCATION

B.A. (Business Administration) Nova Southeastern University
MACC (Accounting) Nova Southeastern University

PROFESSIONAL EXPERIENCE

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
Florida Government Finance Officers Association
GFOA Special Review Committee

COMMUNITY INVOLVEMENT

Coconut Creek Youth Flag Football Coach

EXPERIENCE

Marc Grace has attended seminars and courses dealing with accounting and audit problems, reporting and disclosure issues. These courses include accounting and reporting for nonprofit organizations, governmental entities and the federal and Florida Single Audit Acts. He is experienced and qualified with respect to “Yellow Book”, OMB Circular A-133 and Rules of the Auditor General of the State of Florida compliance auditing reporting. Marc has assisted municipalities and other governmental entities in planning for and implementing GASB-67, Financial Reporting for Pension Plans and GASB-68, Accounting and Financial Reporting for Pensions. He 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.

Marc focuses much of his work in the local government, not-for-profit and employee benefit plan sectors. Marc is actively involved in training for the professional staff and is responsible for developing internal training programs for the governmental, not-for profit, and ERISA sectors as well as external, financial reporting and operational matter.

MARC GRACE, C.P.A.
Continued

ENGAGEMENT EXPERIENCE

Keefe McCullough Audit Engagements:

GOVERNMENTS

* City of Key West, Florida
* City of Lake Worth, Florida
* City of Marathon, Florida
* City of Plantation, Florida
* City of Sunny Isles Beach, Florida
* Islamorada, Village of Islands, Florida

SPECIAL TAXING DISTRICTS

* Boynton Village Community Development District
* Coral Springs Improvement District
* Deer Island Community Development District
* Downtown Development Authority
* Downtown Fort Lauderdale Transportation Management Association, Inc.
* Fiddler's Creek II Community Development District
* Florida Atlantic Research and Development Authority
* Key Largo Fire Rescue and EMS District
* Lake Powell Community Development District
* Landmark at Doral Community Development District
* Lexington Oaks Community Development District
* Meadow Pointe Community Development District
* Mediterra North Community Development District
* Mediterra South Community Development District
* Messianique Training Center & Institute, Inc.
* Miromar Lakes Community Development District
* North Springs Improvement District
* Palm Bay Community Development District
* Park Place Community Development District
* Parklands West Community Development District
* Sarasota National Community Development District
* Stevens Plantation Community Development District
* StoneLake Ranch Community Development District
* University Square Community Development District
* Verandah West Community Development District

NOT-FOR-PROFITS

* Achievement and Rehabilitation Centers
* Almarie Outreach Ministries, Inc.
* Ann Storck Center, Inc.
* BARC Housing, Inc.
* Broward County Bar Association, Inc.
* Broward House, Inc.
* Center for Family and Child Enrichment, Inc.
* Center for Independent Living of South Florida, Inc.
* Children's Diagnostic & Treatment Center, Inc.
* FAU Clinical Practice Organization, Inc.
* FAU Finance Corporation
* Feeding South Florida, Inc.
* Jewish Association for Residential Care, Inc.
* The Slomin Family Center for Autism and Related Disabilities, Inc.
* South County Mental Health Center, Inc.

FOUNDATIONS

* Broward College Foundation, Inc.
* Community Television Foundation of South Florida, Inc.
* Community Foundation of Broward, Inc.
* The Dan Marino Foundation, Inc.
* Florida Atlantic University Foundation, Inc.
* South County Foundation for Mental Health
* WPBT Communications Foundation, Inc.

FIRM'S RESOURCES AND EXPERIENCE WITH GOVERNMENTAL ENTITIES

Section E

12. For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum - 5) performed in the last five (5) years that are similar to the engagement described in this request for proposal, in which the firm was the principal auditor for the engagement. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours and the name and telephone number of the principal client contact.

Mr. Mark Z. Finigan, Finance Director
City of Key West
Phone: 305-809-3821
Scope of services:
Annual financial and compliance audits of the City
Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association
Assistance in helping the City comply with the requirements of Governmental Accounting Standards Board Statements and related pronouncements
Date of project: 2008 through present
Hours: 1,000
Engagement Partners: William G. Benson, C.P.A.

Ms. Mary Fowler, Controller
City of Plantation, Florida
Phone: 954-797-2202
Scope of services:
Annual financial and compliance audits of the City and its blended component units
Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association
Assistance in helping the City comply with the requirements of Governmental Accounting Standards Board Statements and related pronouncements
Date of project: 1994 through present
Hours: 900
Engagement Partners: William G. Benson, C.P.A.

Ms. Corinne V. Elliott, Controller
City of Lake Worth, Florida
Phone: 561-586-1654
Scope of services:
Annual financial and compliance audits of the City
Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association
Assistance in helping the City comply with the requirements of Governmental Accounting Standards Board Statements and related pronouncements
Date of project: 2014 through present
Hours: 850
Engagement Partners: Israel J. Gomez, C.P.A.

Mr. William W. Ackerman, Budget and Finance Director
Town of Davie
Phone: 954-797-1050
Scope of services:
Annual financial and compliance audits of the Town
Assistance in helping the Town obtain the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association
Date of project: 2013 through present
Hours: 800
Engagement partners: Israel J. Gomez, C.P.A.

Mr. Gary S. Clinton, CPA, CPFO, Finance Director
Village of Pinecrest
Phone: 305-234-2121
Scope of services:
Annual financial and compliance audits of the Village
Assistance in helping the Village obtain the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association
Assistance in helping the City comply with the requirements of Governmental Accounting Standards Board Statements and related pronouncements
Date of project: 2008 through present
Hours: 450
Engagement Partners: Cynthia L. Calvert, C.P.A.

In addition to performing over eighteen (18) South Florida municipalities, our firm presently audits over sixty (60) school audits and over one hundred (100) South Florida not-for-profit organizations.

13. In addition, provide a listing of Florida Counties and municipalities for which your firm is providing or has provided audit services.

We have represented local government clients in South Florida for 45 years. All of our auditing experience has been as the Prime provider of services and have not used subcontractors or subconsultants on any of our jobs. The following is a list of certain comparable projects similar to your City which are ongoing or completed within the past three years. Our firm currently represents over 200 governmental organizations in the South Florida area.

GOVERNMENTS

City of Key West
City of Lake Worth
City of Lauderdale Lakes
City of Lighthouse Point
City of Plantation
City of Marathon
City of Margate
City of North Bay Village
City of South Miami
Town of Davie
Town of Golden Beach
Town of Pembroke Park
Village of Pinecrest
Village of Sea Ranch Lakes

SPECIAL TAXING DISTRICTS

North Springs Improvement District
Coral Springs Improvement District
Hillsboro Inlet District
Key Largo Fire Rescue and EMS District
Lexington Oaks Community Development District
VillaSol Community Development District
Fiddlers Creek II Community Development District

14. **The firm should provide an affirmative statement that it is independent of the City as defined by the American Institute of Certified Public Accountants.**

    Keefe McCullough is independent of the City of North Miami Beach as defined by the American Institute of Certified Public Accountants and the U.S. General Accounting Office's Governing Audit Standards.

15. **The firm should also list and describe the firm's (or proposed subcontractors') professional relationship 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 involving the City of North Miami Beach within the past five (5) years.

16. **In addition, the firm shall give the City written notice of any professional relationships entered into during the period of this agreement.**

    We agree to give the City written notice of any professional relationships entered into during the period of this agreement.

REQUIRED FORMS, ATTACHMENTS AND VALUE-ADDED BENEFITS

Section G

- **All required Section 8.0 forms, attachments, licenses and certificates of insurance - shall be included in a labeled section.**

  We have included all required Section 8.0 forms, attachments, licenses and certificates of insurance in this section.

- **Discuss value-added benefits that set your firm apart including unique service offerings, use of technology, community services, etc. Include descriptions. Letters, press releases, brochures and flyers that will assist the City in evaluating the proposal.**

  Our firm has extensive governmental experience over our entire forty-five (45) year history. Due to this concentration, we have assisted our clients with a variety of services beyond the annual financial and compliance audit of their financial statements. These services include:

  - Assistance with financial statement process including obtaining the GFOA Certificate of Excellence in Financial Reporting.
  - Assistance with the budget process including compliance with the GFOA Distinguished Budget Award.
  - Reviews of certain vendors, including sanitation vendors, electric utilities, towing vendors, emergency medical transport vendors and others, for compliance with franchise agreements.
  - Reviews of technology systems for risk assessments and data security. Our certified network engineers have identified vulnerabilities before security breaches have occurred.
  - Reviews of the internal controls in certain departments or areas of the City. We perform detailed reviews of select cycles with the City based on management's direction.
  - Assistance with structured finance transactions including municipal bond financings and other structured debt.

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER
AD0010282

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

KEEFE, MCCULLOUGH & CO., LLP
6550 N FEDERAL HWY STE 410
FT LAUDERDALE FL 33308

ISSUED: 11/23/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1511230000892

AJK

AJK, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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

SYSTEM REVIEW REPORT

To the owners
Keefe, McCullough & Co., LLP
And the Peer Review Committee of the Florida Institute of CPAs

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, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

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

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, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies), or fail.* Keefe, McCullough & Co., LLP has received a peer review rating of *pass.*

AJK

Manchester, Georgia
December 4, 2014

MEMBERS OF
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

FICPA

FICPA Peer Review Program
Administered in Florida by the
Florida Institute of CPAs

AICPA

AICPA Peer Review Program
Administered in Florida by the
Florida Institute of CPAs

March 26, 2015

Joseph D. Leo, CPA
Keefe, McCullough & Co., LLP
6550 N Federal Hwy., Ste. 410
Fort Lauderdale, FL 33308

Dear Mr. Leo:

It is my pleasure to notify you that on March 19, 2015 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is February 28, 2018. This is the date by which all review documents should be completed and submitted to the administering entity. If 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.

Sincerely,

Paul N. Brown, CPA, CGMA
Director of Technical Services

cc: David C. Jordan, CPA

Firm Number: 10036786 Review Number: 366979

AICPA®

PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

KEEFE, MCCULLOUGH & COMPANY, LLP

For having a system of quality control for its accounting and auditing practice in effect for the year ended August 31, 2014 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

Anita Ford

Anita Ford, Chair
AICPA Peer Review Board
2015

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/15/2015

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

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

PRODUCER
Fulton Agency, Inc.
1301 E. Oakland Park Blvd
Oakland Park FL 33334

CONTACT NAME: Alexander Fulton
PHONE (A/C, No, Ext): (954) 318-0222 FAX (A/C, No): (954) 318-7474
E-MAIL ADDRESS: alex@fultonagency.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: First Community Insurance Company	13990
INSURER B:	
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED
KEEFE MCCULLOUGH & COMPANY
6550 N FEDERAL HIGHWAY STE 410
FT LAUDERDALE FL 33308

COVERAGES CERTIFICATE NUMBER: CL15101502547 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	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY / PRO-JECT / LOC OTHER:	X		090004999611501	7/2/2015	7/2/2016	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 300,000
							MED EXP (Any one person)	$ 10,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
							Terrorism Coverage	$ INCL
A	AUTOMOBILE LIABILITY ANY AUTO / ALL OWNED AUTOS / SCHEDULED AUTOS / X HIRED AUTOS / X NON-OWNED AUTOS			090004999611501	7/2/2015	7/2/2016	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR EXCESS LIAB / CLAIMS-MADE DED / RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					PER STATUTE / OTHER	
							E.L. EACH ACCIDENT	$
							E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$

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
Florida Atlantic Research and Development
3651 FAU Blvd#400
Boca Raton, FL 33431

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
Steve Sauer/ALEX

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ACORD 25 (2014/01)
INS025 (201401)

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SECTION 4.0 PRICE PROPOSAL (20 Points)

THIS FORM IS REQUIRED

1. Total All-Inclusive Maximum Price for the audit engagement for Fiscal Year 2016 through Fiscal Year 2018 financial statements by year. The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

2. The City will not be responsible for expenses incurred in preparing and submitting the technical and price proposal. Such costs should not be included in the proposal.

3. Table 1 of cost proposal should include the following information:

   a. Name of Firm
   b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City.
   c. Rates by Partner, Specialist, Supervisory and Staff Level Times and Hours Anticipated for Each.

4. Table 1 – Schedule of Professional Fees and Expenses for the Audits of the Fiscal Year 2016 Financial Statements of Supporting Schedule for Independent Auditing Services (Three Year Initial Cost)

Item	Description	Rates	Estimated Hours	Total
1.	Partners	$ 175	50	$ 8,750
2.	Managers	$ 120	175	$ 21,000
3.	Supervisory Staff	$ 80	1,050	$ 84,000
4.	Expenses	$		$ 1,250
			Total	$ 115,000

5. All estimated out-of-pocket expenses should be presented in Table 1. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

6. Rates for Additional Professional Services: If it should become necessary for the 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 City and the firm. Any such additional work agreed to between City and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the dollar cost bid.

7. Option to Renew for Two (2) Additional Year(s) - The initial contract prices resultant from this solicitation shall prevail for a three (3) year period from the contract's initial effective date. Prior to, or upon completion of that initial term, at the City's sole discretion, the City shall have two (2) options to renew the contract on a year-by-year basis.

8. Manner of Payment: Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month.

[Signature is required at the end of this Section 4.0]

Signature of Official: William G. Benson, CPA

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

Title: Partner

Firm: Keefe McCullough

Date: December 6, 2016

END OF SECTION

SECTION 7.0 EXHIBIT A

CITY OF NORTH MIAMI BEACH
REQUEST FOR PROPOSAL
INDEPENDENT AUDITING SERVICES
RFP# 2016-05A
QUESTIONNAIRE

In addition to submitting the information as requested in this RFP, please complete this questionnaire which would standardize the information received from the various firms. This information may or may not have been included in the proposal documents submitted.

1. Name of the Certified Public Accountants:
   Keefe McCullough

2. Name and title of person authorized to represent the proposer:
   William G. Benson, C.P.A., Partner

3. Name, address and phone number of contact person in Certified Public Accountant firm:
   William G. Benson, C.P.A. - 6550 N Federal Hwy, 4th Floor, Ft. Lauderdale, FL 33308 - 954-771-0896

4. State whether your firm is local, regional, national or international.
   Local

5. State the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other audit professional staff employed at that office.
   6550 N Federal Highway, 4th Floor
   Ft. Lauderdale, FL 33308

6. Number of professional audit staff:
   a. From this office: 50
   b. From all offices combined: 50

7. Number of years the firm is in business: 45

8. Licensing: (as applicable)
   A. APPLICANT'S STATE OF FLORIDA DEPARTMENT OF PROFESSIONAL REGULATION LICENSE WITH APPROPRIATE BOARD NUMBER AD0010282
      (Attach copies of all applicable certifications to Proposer Exhibit Section)
   B. CERTIFICATIONS (IF APPLICABLE)
      (Attach copies of all applicable certifications to Proposer Exhibit Section)
   C. FEDERAL EMPLOYERS IDENTIFICATION NUMBER
      59-1363792
   D. Tax Identification Number (TIN)
      59-1363792

9. Are bond issues and special reports based on time and rates used for the regular audit?

Yes [X] No [ ]

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

Yes [X] No [ ]

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

Yes [X] No [ ]

12. Describe recent local and regional office auditing experience, as principal auditor, similar to the type of audit requested. List projects of comparable type, size and complexity.

Municipal Client Name	Description of Services Rendered	Project Manager	Contract Value	Fiscal Year Start/End Date	Client Contact Name	Client Contact Phone Number
City of Key West	Annual financial andcompliance audits of the City	William G. Benson	$100,000	10/1-9/30	Mr. Mark Z. Finigan, Finance Director	305-809-3821
City of Plantation	Annual financial andcompliance audits of the City	William G. Benson	$90,000	10/1-9/30	Ms. Mary Fowler, Controller	954-797-2202
City of Lake Worth	Annual financial andcompliance audits of the City	Israel J. Gomez	$85,000	10/1-9/30	Ms. Corrine V. Elliott, Controller	561-586-1654
Town of Davie	Annual financial andcompliance audits of the Town	Israel J. Gomez	$80,000	10/1-9/30	Mr. William W. Ackerman, Budget & Finance Director	954-797-1050
Village of Pinecrest	Annual financial andcompliance audits of the Village	Cynthia L. Calvert	$45,000	10/1-9/30	Mr. Gary S. Clinton, CPA, CPFO, Finance Director	305-234-2121

13. Describe the local office's capability to audit computerized systems, including the number and classifications of personnel skilled in computer systems who will work on the audit.

We have certified network engineers on staff to assist in client matters when appropriate. We have substantial experience assisting our clients with their computer systems. In addition, we utilize our information technology skills during the performance of our audit engagement. Keefe McCullough provides auditing services to a number of organizations with computerized accounting and other management information systems. All members of our firm are involved daily in the usage of a local area network (LAN) and have proficient "hands on" computer skills. Our professional accounting staff members have taken various college level educational courses and have participated in various continuing education courses on computer science, data processing systems, and other related subjects.

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

Our staff utilizes personal computers and paperless audit software in connection with our audit workpaper preparation and documentation.

15. Describe litigation claims made against your firm. Please provide the following information.

Name of Company filing Claim	Magnitude of the Claim ($ Value)	Reason for the Claim	Date Claim Filed	Outcome
N/A				

16. Attach three (3) letters of recommendation from local government clients in which the firm served as principal auditors.

We have included three references from loacl government clients on the following pages.

REFERENCE QUESTIONNAIRE

It is the responsibility of the contractor/vendor to provide a minimum of three (3) similar type references using this form and to provide this information with your submission. Failure to do so may result in the rejection of your submission.

Giving reference for: Keefe McCullough

Firm giving Reference: City of Key West, Florida

Address: 3104 Flagler Avenue, Key West, FL 33040

Phone: 305-809-3821

Fax: 305-809-3886

Email: MFinigan@cityofkeywest-fl.gov

1. **Q:** What was the dollar value of the contract?
   A: $120,000/year
2. Have there been any change orders, and if so, how many?
   A: None
3. **Q:** Did they perform on a timely basis as required by the agreement?
   A: Yes
4. **Q:** Was the project manager easy to get in contact with?
   A: Yes
5. **Q:** Would you use them again?
   A: Yes
6. **Q:** Overall, what would you rate their performance? (Scale from 1-5)
   A: ☑ 5 *Excellent* ☐ 4 *Good* ☐ 3 *Fair* ☐ 2 *Poor* ☐ 1 *Unacceptable*
7. **Q:** Is there anything else we should know, that we have not asked?
   A: Great Partnership. Fair, Always available, constructive and advisory. They strive to improve your financial system

The undersigned does hereby certify that the foregoing and subsequent statements are true and correct and are made independently, free from vendor interference/collusion.

Name: Mark Finigan Title: Finance Director

Signature: Date: August 3, 2016

REFERENCE QUESTIONNAIRE

It is the responsibility of the contractor/vendor to provide a minimum of three (3) similar type references using this form and to provide this information with your submission. Failure to do so may result in the rejection of your submission.

Giving reference for: Keefe McCullough

Firm giving Reference: City of Plantation, Florida

Address: 400 NW 73rd Avenue, Plantation, FL 33317

Phone: 954-797-2202

Fax: 954-797-2756

Email: AOtiniano@plantation.org

1. **Q:** What was the dollar value of the contract?
   A: $95,750/year

2. Have there been any change orders, and if so, how many?
   A: None

3. **Q:** Did they perform on a timely basis as required by the agreement?
   A: Yes

4. **Q:** Was the project manager easy to get in contact with?
   A: Yes

5. **Q:** Would you use them again?
   A: Absolutely

6. **Q:** Overall, what would you rate their performance? (Scale from 1-5)

   A: ☒ **5** *Excellent* ☐ **4** *Good* ☐ **3** *Fair* ☐ **2** *Poor* ☐ **1** *Unacceptable*

7. **Q:** Is there anything else we should know, that we have not asked?
   A: Keefe McCullough are reliable, thorough, and easy to work with.

The undersigned does hereby certify that the foregoing and subsequent statements are true and correct and are made independently, free from vendor interference/collusion.

Name: Anna C. Otiniano Title Finance Director

Signature: Date: August 3, 2016

REFERENCE QUESTIONNAIRE

It is the responsibility of the contractor/vendor to provide a minimum of three (3) similar type references using this form and to provide this information with your submission. Failure to do so may result in the rejection of your submission.

Giving reference for: Keefe McCullough

Firm giving Reference: Town of Davie

Address: 6591 Orange Drive, Davie, FL 33314

Phone: 954-797-1050

Fax: 954-797-1049

Email: William_Ackerman@davie-fl.gov

1. **Q:** What was the dollar value of the contract?
   A: $71,500/year
2. Have there been any change orders, and if so, how many?
   A: None
3. **Q:** Did they perform on a timely basis as required by the agreement?
   A: Yes
4. **Q:** Was the project manager easy to get in contact with?
   A: Yes
5. **Q:** Would you use them again?
   A: Yes
6. **Q:** Overall, what would you rate their performance? (Scale from 1-5)
   A: ☒ **5** *Excellent* ☐ **4** *Good* ☐ **3** *Fair* ☐ **2** *Poor* ☐ **1** *Unacceptable*
7. **Q:** Is there anything else we should know, that we have not asked?
   A: They've done a great job for the Town of Davie

The undersigned does hereby certify that the foregoing and subsequent statements are true and correct and are made independently, free from vendor interference/collusion.

Name: William Ackerman Title: Budget and Finance Director

Signature: William W. Ackerman Date: August 3, 2016

8.2 ACKNOWLEDGEMENT OF ADDENDA

INSTRUCTIONS: COMPLETE PART I OR PART II, WHICHEVER APPLIES

PART I:

LIST BELOW THE DATES OF ISSUE FOR EACH ADDENDUM RECEIVED IN CONNECTION WITH THIS RFP.

Addendum #1, Dated November 30, 2016

Addendum #2, Dated _____

Addendum #3, Dated _____

Addendum #4, Dated _____

Addendum #5, Dated _____

Addendum #6, Dated _____

Addendum #7, Dated _____

Addendum #8, Dated _____

PART II:

☐ NO ADDENDUM WAS RECEIVED IN CONNECTION WITH THIS RFP.

FIRM NAME: Keefe McCullough

AUTHORIZED SIGNATURE: William Fr, CPA **DATE:** December 6, 2016

TITLE OF OFFICER: Partner

8.4 PROPOSAL SIGNATURE PAGE FOR SOLE PROPRIETOR OR PARTNERSHIP

The full names and residences of persons, partners or firms interested in the foregoing Proposal, as principals, are as follows:

See attached list of firm partners.

PROPOSER

Keefe McCullough
(FIRM NAME)

Witnesses:

(SEAL)

Bill.Benson@kmccpa.com
SIGNATURE AND E-MAIL ADDRESS

William G. Benson
PRINT NAME

Partner
Title (Sole Proprietor or Partner)

Post Office Address:
6550 N Federal Hwy, 4th Floor, Ft. Lauderdale, FL 33308

954-771-0896
TELEPHONE

CITY in which fictitious name is registered.

Fort Lauderdale
Attach a copy of proof of registration

William G. Benson, C.P.A.
10843 NW 2nd Street
Plantation, FL 33324

Joseph D. Leo, C.P.A.
2520 NE 46th Street
Lighthouse Point, FL 33064

Kenneth G. Smith, C.P.A.
7309 Dover Court
Parkland, FL 33067

Louis R. Proietto, C.P.A.
7900 N Upper Ridge Drive
Parkland, FL 33067

Israel J. Gomez, C.P.A.
4913 NW 59th Way
Coral Springs, FL 33067

James R. Laraway, C.P.A.
6241 NE 22nd Avenue
Ft. Lauderdale, FL 33308

Ari D. Laski, C.P.A.
12359 NW 77th Manor
Parkland, FL 33076

8.5 DRUG-FREE WORKPLACE PROGRAM

IDENTICAL TIE BIDS - Preference shall be given to businesses with drug-free workplace programs. Whenever two or more bids which are equal with respect to price, quality, and service are received by the State or by any political subdivision for the procurement of commodities or contractual services, 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. Established procedures for processing tie bids will be followed if none of the tied vendors have a drug-free workplace program. In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in subsection (1).
4. In the statement specified in subsection (1), notify the employee that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.

William G. Benson, C.P.A.

VENDOR'S SIGNATURE

William G. Benson, C.P.A.
PRINTED NAME

Keefe McCullough
NAME OF COMPANY

8.6 SOLICITATION, GIVING, AND ACCEPTANCE OF GIFTS POLICY

Florida Statute 112.313 prohibits the solicitation or acceptance of Gifts. - "No Public officer, employee of an agency, or candidate for nomination or election shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the public officer, employee, or candidate would be influenced thereby.""... The term 'public officer' includes any person elected or appointed to hold office in any agency, including any person serving on an advisory body."

The City of North Miami Beach policy prohibits all public officers, elected or appointed, all employees, and their families from accepting any gifts of any value, either directly or indirectly, from any contractor, vendor, consultant, or business with whom the City does business. Only advertising office stationery or supplies of small value are exempt from this policy - e.g. calendars, note pads, pencils.

The State of Florida definition of "gifts" includes the following:

Real property or its use,
Tangible or intangible personal property, or its use,
A preferential rate of terms on a debt, loan, goods, or services,
Forgiveness of indebtedness,
Transportation, lodging, or parking,
Membership dues,
Entrance fees, admission fees, or tickets to events, performances, or facilities,
Plants, flowers or floral arrangements

Services provided by persons pursuant to a professional license or certificate. Other personal services for which a fee is normally charged by the person providing the services. Any other similar service or thing having an attributable value not already provided for in this section. To this list, the City of North Miami Beach has added food, meals, beverages, and candy.

Any contractor, vendor, consultant, or business found to have given a gift to a public officer or employee, or his/her family, will be subject to dismissal or revocation of contract.

As the person authorized to sign the statement, I certify that this firm will comply fully with this policy.

William Jr, CPA	William G. Benson, C.P.A.
SIGNATURE	PRINTED NAME
Keefe McCullough	Partner
NAME OF COMPANY	TITLE

Failure to sign this page shall render your bid non-responsive.

8.7 SOURCE OF INFORMATION

How did you find out about this solicitation? Check all that applies.

1. www.Citynmb.com [ ]
2. www.demandstar.com [X]
3. Daily Business Review [ ]
4. The Miami Herald [ ]
5. Referral/word-of-mouth [ ] Specify Source: _____
6. Search Engine/Internet search [ ]
7. E-mail, newsgroup, online chat [ ] Specify Source: _____
8. Banner or Link on another website [ ]
9. Flyer, newsletter, direct mail [ ] Specify Source: _____

Other [ ] Specify Source: _____

Please note: This survey form is used for internal Procurement purposes only.

8.8 INDEMNIFICATION CLAUSE

The Contractor shall indemnify, defend and hold harmless the City Council, the City of North Miami Beach and their agents and employees from and against all claims, damages, losses and expenses (including attorney's fees) arising out of or resulting from the contractor's performance of the work, provided that any such claim, damage, loss or expense (1) is attributable to bodily injury, sickness, disease or death, or to injury to or damage to or destruction of property including the loss of use resulting there from, and (2) is caused in whole or in part by any breach or default by Contractor or negligent act or omission of the Contractor, any Subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder.

Keefe McCullough	William G., CPA	December 6, 2016
Proposer's Name	Signature	Date

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

SWORN TO AND SUBSCRIBED before me, the under signed authority,

William G. Benson who, after first being sworn by me, affixed his/her
[name of individual signing]
signature in the space provided above on this 6 day of December, 20 16

Kaitlin F. Chubeck
NOTARY PUBLIC

KAITLIN F. CHUBECK
MY COMMISSION #FF234866
EXPIRES: MAY 27, 2019
Bonded through 1st State Insurance

8.9 SWORN STATEMENT PURSUANT TO SECTION 287.133 (3) (a), FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to the **CITY OF NORTH MIAMI BEACH, FLORIDA**

   By: William G. Benson, C.P.A., Partner
   (print individual's name and title)
   For: Keefe McCullough
   (print name of entity submitting sworn statement)

   whose business address is: 6550 N Federal Hwy, 4th Floor, Ft. Lauderdale, FL 33308

   and (if applicable) its Federal Employer Identification Number (FEIN) is: 59-1363792
   (If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____ - _____ - _____).

2. I understand that a "public entity crime" as defined in Paragraph 287.133 (1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentations.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133 (1) (b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or non contendere.

4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:

   1. A predecessor or successor of a person convicted of a public entity crime; or

   2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers' directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1) (e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, and partners, shareholders, employees, members, and agents who are active in management of an entity.

6. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Indicate which statement applies).

- ☐ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

- ☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

- ☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

William G. Benson, CPA
_____
Signature

Sworn to and subscribed before me this 6 day December, 2016

Personally known William G. Benson
OR _____ Name of Notary
Produced identification _____ Notary Public – State of Florida
County of Broward

KAITLIN F. CHUBECK
MY COMMISSION #FF234866
EXPIRES: MAY 27, 2019
Bonded through 1st State Insurance

Kaitlin F. Chubeck
Signature

8.10 ANTI-KICKBACK AFFIDAVIT

STATE OF FLORIDA }
} SS:
COUNTY OF Broward }

I, the undersigned, hereby duly sworn, depose and say that no portion of the sum herein bid will be paid to any employees of the City of North Miami Beach, as a commission, kickback, reward or gift, directly or indirectly by me or any member of my firm or by an officer of the corporation.

Signature: William G. Benson, CPA

By: William G. Benson, C.P.A.

Title: Partner

Sworn and subscribed before this

6 day of December, 2016

Kaitlin F. Chubeck
Notary Public, State of Florida

Kaitlin F. Chubeck
(Printed Name)

My commission expires: 5-27-19

KAITLIN F. CHUBECK
MY COMMISSION #FF234866
EXPIRES: MAY 27, 2019
Bonded through 1st State Insurance

8.11 NON-COLLUSIVE AFFIDAVIT

STATE OF FLORIDA }
} SS:
COUNTY OF Broward }

William G. Benson, C.P.A. being first duly sworn, deposes and says that:

a) He/she is the Partner, (Owner, Partner, Officer, Representative or Agent) of Keefe McCullough the Proposer that has submitted the attached Proposal;

b) He/she is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;

c) Such Proposal is genuine and is not collusive or a sham Proposal;

d) Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Proposer, firm, or person to submit a collusive or sham Proposal in connection with the Work for which the attached Proposal has been submitted; or to refrain from proposing in connection with such work; or have in any manner, directly or indirectly, sought by person to fix the price or prices in the attached Proposal or of any other Proposer, or to fix any overhead, profit, or cost elements of the Proposal price or the Proposal price of any other Proposer, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed work;

e) The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Proposer or any other of its agents, representatives, owners, employees or parties in interest, including this affiant.

Signed, sealed and delivered
in the presence of:

Patricia A. Gopp
Witness

Witness

By: William G. Benson, CPA

William G. Benson, C.P.A.
(Printed Name)

Partner
(Title)

ACKNOWLEDGMENT

STATE OF FLORIDA }
} SS:
COUNTY OF Broward }

BEFORE ME, the undersigned authority personally appeared William G. Benson, C.P.A. to me well known and known by me to be the person described herein and who executed the foregoing Affidavit and acknowledged to and before me that William G. Benson, C.P.A. executed said Affidavit for the purpose therein expressed.

WITNESS, my hand and official seal this 6 day of December, 2016.

My Commission Expires: 5-27-19

Notary Public State of Florida at Large

KAITLIN F. CHUBECK
MY COMMISSION #FF234866
EXPIRES: MAY 27, 2019
Bonded through 1st State Insurance

8.12 PROPOSER QUESTIONNAIRE

1. Today's Date: December 7, 2016

2. Name of Company Submitting Proposal: Keefe McCullough

3. How many years has your firm been in business under its present business name?: 45

3. Under what other former name(s) has your firm operated? _____

4. Have any similar agreements held by proposer for a similar project to the proposed project ever been canceled? Circle one: (No) Yes If yes, please explain: _____

5. Has the proposer or any principals of the firm failed to qualify as a responsible proposer, refused to enter into a contract after an award has been made, failed to complete a contract during the past five (5) years, or been declared to be in default in any contract in the last five (5) years? Circle one: (No) Yes
If yes, please explain: _____

6. Has the proposer or any principals of the firm ever been declared bankrupt or reorganized under Chapter 11 or put into receivership? Circle one: (No) Yes
If yes, please explain and give date, court jurisdiction, action taken, and any other explanation deemed necessary: _____

7. Indicate registration, license numbers or certificate numbers for the businesses or professions, which are the subject of this RFP. Please attach certificate of competency and/or State registration. _____
Our license number is AD0010282. We have attached a copy of this license in Section G, page 32.

8. List the pertinent experience of the key individuals of your firm (continue on insert sheet if necessary):
We have included resumes of the key individuals to be assigned to this engagement in Section D of our proposal.

9. State the name and title of the individual who will have personal management of the work: _____
Israel J. Gomez, C.P.A., Partner

10. State the name and address of attorney, if any, for the firm: Michael Ingino

11. State the names and addresses of all businesses and/or individuals who own an interest of more than five percent (5%) of the Proposer's business and indicate the percentage owned of each such business and/or individual: We have included the list of Partners in our firm on the next page.

12. State the names, addresses and the type of business of all firms that are partially or wholly owned by Proposer: None

13. Bank references:

BANK NAME	ADDRESS (CITY, STATE, ZIP)	PHONE NUMBER
PNC	Ft. Lauderdale, FL 33308	954-229-3190

14. Firm has attached a current Certificate of Liability Insurance? Yes No In Section G, Page 36

15. Litigation/Judgements/Settlements/Debarments/Suspensions – Submit information on any pending litigation and any judgements and settlements of court cases relative to providing the services requested herein that have occurred within the last three (3) years. Also indicate if your firm has been debarred or suspended from bidding or proposing on a procurement project by any government entity during the last five (5) years. We have no pending litigation, judgments or settlements nor have we had any in our forty-five year history. Our firm has not been debarred or suspended from bidding on a procurement project by any government entity in our forty-five year history.

16. Disclosure of Conflict of Interest

VENDOR SHALL DISCLOSE BELOW, TO THE BEST OF HIS OR HER KNOWLEDGE, ANY CITY OF NORTH MIAMI BEACH OFFICER OR EMPLOYEE, OR ANY RELATIVE OF ANY SUCH OFFICER OR EMPLOYEE AS DEFINED IN SECTION 112.3135, *FLORIDA STATUTES*, WHO IS AN OFFICER, PARTNER, DIRECTOR OR PROPRIETOR OF, OR HAS A MATERIAL INTEREST IN THE VENDOR'S BUSINESS OR ITS PARENT COMPANY, ANY SUBSIDIARY, OR AFFILIATED COMPANY, WHETHER SUCH CITY OFFICIAL OR EMPLOYEE IS IN A POSITION TO INFLUENCE THIS PROCUREMENT OR NOT.

Name	Relationship
None	

Keefe McCullough
FIRM NAME

William G. Benson, CPA
SIGNATURE OF AUTHORIZED AGENT

William G. Benson, C.P.A., Partner
NAME & TITLE, TYPED OR PRINTED

William G. Benson, C.P.A.
10843 NW 2nd Street
Plantation, FL 33324
22% ownership

Joseph D. Leo, C.P.A.
2520 NE 46th Street
Lighthouse Point, FL 33064
22% ownership

Kenneth G. Smith, C.P.A.
7309 Dover Court
Parkland, FL 33067
15% ownership

Louis R. Proietto, C.P.A.
7900 N Upper Ridge Drive
Parkland, FL 33067
15% ownership

Israel J. Gomez, C.P.A.
4913 NW 59th Way
Coral Springs, FL 33067
10% ownership

James R. Laraway, C.P.A.
6241 NE 22nd Avenue
Ft. Lauderdale, FL 33308
10% ownership

Ari D. Laski, C.P.A.
12359 NW 77th Manor
Parkland, FL 33076
6% ownership

STATE OF Florida)
) SS
COUNTY OF Broward)

The foregoing instrument was sworn to and subscribed before me this 6 day of December, 2016 by William G. Benson who is personally known to me or produced _____ as identification.

Kaitlin F. Chubeck

NOTARY PUBLIC, State of Florida Commission No.: FF234866

Print Name: Kaitlin F. Chubeck Commission Expires: 5-27-19

SEAL

(if Corporation)

KAITLIN F. CHUBECK
MY COMMISSION #FF234866
EXPIRES: MAY 27, 2019
Bonded through 1st State Insurance

Keefe McCullough

CPA's + Trusted Advisors

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

support@KMCcpa.com

www.KMCcpa.com

954.771.0896