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MOORE STEPHENS
LOVELACE CPAs & ADVISORS

TRANSMITTAL LETTER

December 6, 2016

Auditor Selection Committee
City of North Miami Beach
Purchasing Supervisor
Attn: Meghan Cianelli Bennett
17011 North East 19th Avenue, Room 315
North Miami Beach, FL 33162

RE: RFP No. 2016-05A Independent Auditing Services

Dear Members of the Auditor Selection Committee:

Moore Stephens Lovelace, P.A. (MSL) sincerely appreciate the opportunity to provide you with our credentials and capabilities to serve as the City of North Miami Beach, Florida's (the City) independent auditors.

MSL's Commitment to the City of North Miami Beach

There are many qualified professional firms and individuals within the auditing profession with lengthy and proud resumes. The very important test and challenge this Audit Selection Committee is faced with is choosing the firm that has the conviction, independence, strength and attitude of understanding their role and who they report to and answer to. Auditing is more than just understanding principles and standards; it is an attitude of wanting to explore, analyze and fairly and accurately present the reality of a department, account or process as it really is. Diligence, perseverance and a wanting to get to the bottom line is immensely important, as is not accepting the first answers and explanations offered by the audited parties. This is what separates auditors from rationalizers, and this is what separates us from our competitors.

Our team has extensive municipal experience, including cities the size of North Miami Beach. We believe that our backgrounds and knowledge will allow us to hit the road running and provide the City with complete and timely feedback. Our proposal sets out in detail the experience of our Firm and team members. We believe once you have had an opportunity to review for yourself our capabilities, you will agree that we are the right firm for the job. You will be a valued client to MSL. You will not get lost in an endless client listing. We believe that high quality personalized service is the hallmark of our success. We believe in developing long-term relationships with our clients. We believe that our most important assets are our people and our reputation. MSL is proud of our governmental practice. We would be equally proud to be associated with the City of North Miami Beach. If you have any questions, I can be reached at (305) 819-9555, or on my cell phone at (407) 920-2158.

Sincerely,

A handwritten signature in blue ink that reads 'William Blend'.

William Blend, CPA, CFE
Shareholder

SCOPE OF SERVICES PROPOSED

Purpose and Intent

We have reviewed the City's RFP, including the scope of services, in preparing our proposed audit plan. Included in the preparation, we have reviewed source documents, such as: the 2015-16 City Budget, the City's prior Financial Statements, Organizational Charts, and other information that was available on the City's website or Municode.com.

Our audit plan will be prepared to accomplish both a financial and compliance audit of the City's basic financial statements, which includes the financial position and results of operations of all funds and operating activities of the City. Our plan will include all applicable reports to be in compliance with the requirements with the applicable standards and requirements listed below:

The audit shall be performed in compliance with the requirements of the following:

- Section 218.39, Florida Statutes, and any other applicable Florida Statutes.
- Rules of the Florida Department of Financial Services.
- Rules of the Auditor General, State of Florida, Chapter 10.550, Local Government Audits
- Audits of State and Local Governmental Units (Revised) – issued by the AICPA.
- Codification of Governmental Accounting and Financial Reporting Standards – Governmental Accounting Standards Board (GASB).
- *Government Auditing Standards*, issued by the Comptroller General of the United States.
- 2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
- Federal Single Audit Act Amendments of 1996.
- Florida Single Audit Act; Section 215.97, Florida Statutes.
- Chapter 11.45, Florida Statutes.
- State of Florida Department of Banking and Finance Regulations.
- Generally accepted auditing standards (GAAS), as set forth by the American Institute of Certified Public Accountants.
- Any other applicable federal, state, and local laws, regulations, or professional guidance not specifically listed above, as well as any additional requirements which may be adopted by these organizations in the future.

MSL understands the specifications stated in the City's RFP and will comply fully with those specifications.

The purpose of our audit is to provide us with a basis for expressing an opinion on whether the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of any additional information, as applicable, when considered in relation to the financial statements taken as a whole.



Methodology for Completing the Scope of Work

The following section lays out the blueprint for our audit approach. Our audit approach is presented utilizing three elements. While not specifically identified, we fully understand that the key to any successful audit is communication with the client. This communication will include audit requests and the timing of audit procedures with the responsible parties prior to initiation. Our goal is to ensure that everyone involved in the audit fully understands their role, as well as any deadlines. In addition, we realize that an audit is often subject to scheduling changes based upon the activities or events that take place during the audit process. We are fully capable and flexible to work through these types of events and still ensure that the most complete and timely audit services are provided to the City.

The first element is our general audit approach. In this section, we outline the professional standards, regulations, and principles we operate under to ensure our engagement is in accordance with all of the applicable professional standards. These standards include *Government Auditing Standards*, generally accepted auditing standards, OMB Uniform Guidance, the *Florida Single Audit Act*, and *Rules of the Auditor General*. These standards dictate how we must conduct our audit and are applicable to every audit, regardless of size or complexity of an entity or any of its components.

The second element discusses the four phases of the audit process and common procedures performed during the audits of all components of the City. The four phases identified in the second element are 1) audit planning process, 2) develop audit plan, 3) perform audit plan, and 4) report and monitor. Included with each phase are various general procedures we perform to accomplish the goal of each phase.

The third element identifies specific procedures we believe will be utilized during our audit of the City. These procedures were developed from our review of the City's CAFR. We understand that no two governmental entities are the same and to approach an audit with that mindset would be a disservice to our clients. We also understand that from year to year we must re-evaluate our audit procedures based upon the specific circumstances for that year.

Following the three elements described above will be additional information on specific audit methods to be incorporated into our audit plan, such as sampling, analytical procedures, use of Computer Assisted Audit Techniques (CAATs), etc.

Element One – Audit Approach – General

The purpose of our audit is to provide us with a basis for expressing an opinion on whether the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of any additional information, as applicable, when considered in relation to the financial statements taken as a whole.

Overall, we will follow a risk-based audit approach, which is mandated under United States Auditing Standards Clarified (AU-C) Section 300. In our planning process, we will identify the risks of significant accounts and transactions related to the financial statements and plan our audit procedures to properly address those risks at the financial statement assertion level. In addition, we will incorporate AU-C Section 600, which relates to the audit approach and related documentation requirements for group audits. Under this section, we are required to evaluate the City as well as its business activities, to determine



what aspects of the City's activities are significant and need to be evaluated separately from a financial accounting and reporting perspective.

To enable us to reach our conclusion on the fairness of the City's financial statements, we must gather competent evidential matter that corroborates the assertions made by management in the financial statements. The principal techniques used to acquire evidence on which the expression of our opinion is based are as follows:

- **Examination (Inspection)** - One of our principal objectives is to substantiate the authenticity of various recorded figures and entries. Evidence of such authenticity is typically gathered through examination of documents pertaining to the transaction that occurred.
- **Confirmation** - The process of confirmation is closely related to that of inspection, but is used to obtain supporting evidence by direct request from third parties, rather than by reference to items of evidence readily available from management and staff.
- **Observation** - Observation is commonly used to ascertain compliance with certain prescribed procedures; we frequently use this technique to document and observe your financial operations.
- **Verification** - Generally, all of our activities related to the formulation of an opinion on your financial statements are referred to as verification procedures. However, specific tasks are performed to support specific financial statement assertions regarding the:
 - accuracy of recorded balances and related account classifications;
 - valuations of account balances based on generally accepted accounting principles; and
 - cut-off procedures employed by management to consistently record all transactions in the appropriate accounting period(s).
- **Inquiry** - Substantial information is gathered by direct inquiry of your personnel. Through inquiry, we can ascertain the duties performed by given individuals or, through carefully phrased questions, we are able to ascertain if those individuals are properly carrying out the responsibilities assigned to them. We can also determine specific information about selected accounting items or transactions to support decisions made by management personnel when other corroborating evidence is not readily available.
- **Analytical Review** - By performing an intensive study through analytical procedures, we can gain insight into the manner in which your accounting system does or does not develop reliable financial information. Our auditors perform analytical review procedures to ascertain that the recorded figures "make sense," by being consistent with each other and with known external changes that are taking place. Changes from the previous year, budget-to-actual results or comparison to other comparable cities (benchmarking), are analyzed to make certain that the financial information produced through the City's accounting and reporting system(s) are logical and reflect changes in operations or financial position that are known to have occurred.

Our audit approach is a positive approach, which maximizes the efficiency and effectiveness of the audit. Our audit programs are "tailor-made" for each engagement to enhance our ability to provide quality professional services and to produce results that are qualitative in nature. Our specific audit procedures



are principally oriented toward determining the efficacy of the intended internal controls, ascertaining whether they are actually functioning as planned, and testing the final accounting results to determine that they are, in fact, sufficiently reliable and accurate to support the expression of our audit opinion.

Element Two – Common Procedures

Our general audit approach can be summarized in four main phases:

1. Audit planning and preliminary risk assessment
2. Develop audit plan by assessing risks and evaluating internal controls
3. Perform the audit plan, including tests of controls and substantive procedures
4. Report and monitor results

Following is a diagram illustrating the relationship of these four phases to your audit plan:



Proposed Segmentation of the Engagement (Element Three – Specific Procedures)

The following section gives an overview of the major audit segments (Planning, Substantive Testing and Wrap Up), as well as procedures we anticipate will be implemented in these areas. This section is not intended to provide you with all of the details of our audit steps. It indicates our understanding of the City, its environment, and the related internal controls anticipated to be in place.

The overall objective of our audit segmentation and related procedures is to ensure that our audit opinions are supported by the procedures performed. Procedures are evaluated throughout the audit process based upon the auditee’s environment, internal controls, and economic condition. In addition, our audit plan is evaluated throughout the audit and procedures are performed to address any significant issues identified during the audit process.

Planning – Internal Controls – Compliance

Engagement Administration and Planning

- Communication with those charged with governance to discuss goals, audit timetable, audit work plan, and particular areas of specialized concentration.
- Make preliminary assessments of the City, its environment, and its internal controls.
- Update systems documentation and permanent file information.
- Review status of the prior-year audit recommendations or findings, if any, and ascertain whether they were appropriately resolved.
- Identify all federal and state financial awards programs.
- Document our understanding of all financially significant laws and regulations, and identify any new laws or regulations that require audit testing.
- Document our understanding of all financially significant laws and regulations, and identify any new laws or regulations that require audit testing.
- Identify new or modifications to the existing inter-local agreements.
- Discuss with management the implementation of recent GASB pronouncements, and determine applicability of pending matters.
- Determine and assign roles of Internal Audit and sub-contractors.
- Identify components of the City’s audit, financial significance and reliance, if any, to be placed on work of component auditors.

Evaluation of the City, Its Environment and Internal Controls

- Obtain and document our understanding of the City, its environment, its internal controls, organizational structure, components and operating characteristics.
- Evaluate organization, personnel, and financial practices.
- Document existing IT controls, and evaluate adequacy of physical security environment, including business continuity (disaster recovery) planning.
- Perform an IT risk assessment.
- Evaluate financial reporting systems and administrative monitoring capabilities. Design preliminary tests on controls for compliance with prescribed systems.
- Identify specific compliance requirements related to bond resolutions, ordinances, and Florida Statutes.
- Perform testing of controls over areas deemed to have financial significance. These generally include testing of cash disbursements, cash receipts, utility billings, journal entries, contracts, etc.



Planning – Internal Controls – Compliance *(continued)*

Minutes, Contracts, and Resolutions

- Review minutes of meetings of the City Commission and prepare an abstract of information relevant to the audit of the financial statements.
- Obtain data concerning outstanding contractual commitments, if any, for financial statement disclosure adequacy.
- Design tests of controls for compliance with applicable laws and regulations and the Rules of the Auditor General of the State of Florida.
- Develop a compliance work program and incorporate it into the overall audit plan.

Budgets

- Document budgetary process and confirm compliance with applicable local ordinances, procedures and regulations.
- Review authorization and impact of interim budget amendments, if any.

Substantive Testing

Cash, Cash Equivalents, and Investments, including Restricted Funds

- Ascertain that cash in the balance sheet is on hand, in transit, or on deposit with third parties (trustees) in the name of the City.
- Ascertain that all cash funds of the City are included in the balance sheet.
- Ascertain that depositories are legally acceptable, that adequate collateral has been pledged for the City's deposits, and that separate depository accounts are maintained for each fund for which required.
- Ascertain that the cash balances reflect a proper cutoff of receipts and disbursements and are stated at the correct amount.
- Ascertain that cash balances are properly presented in accordance with related restrictions and disclosures are adequate.
- Ascertain that investment balances are evidenced by securities or other appropriate legal documents, either physically on hand or held in safekeeping by others, and include all the City's investments.
- Ascertain that investments are the types authorized by law, contract, and the investment policy of the City.
- Ascertain that investment values, incomes, gains or losses are correctly stated and properly allocated to accounts.
- Ascertain that investments are properly described and classified by fund type in the combined balance sheet and related disclosures.

Receivables, Revenue and Cash Receipts

- Ascertain that only earned revenues, if any, in the fiscal year have been recorded, and amounts uncollected at year-end presented as receivables are valid. Ascertain that the City has satisfied the relevant legal requirements to receive all revenues recorded.
- Ascertain that the revenues were billed or charged and recorded at the correct amount and receivables are stated at the net realizable amount.
- Ascertain that amounts billed for services rendered are valid and have been billed to customers at authorized rates.
- Ascertain that unbilled service revenues are appropriately reflected in the proper accounting period.
- Ascertain that an adequate allowance for doubtful accounts has been established and that the related amounts and disclosures are properly presented in the financial statements.
- Ascertain that receivables are properly classified in the financial statements and that related disclosures are adequate.



Substantive Testing (*Continued*)

Inventories

- Ascertain that inventories recorded represent a complete listing of materials and supplies held by the City, and that such assets are physically on hand.
- Ascertain that inventory listings are accurately valued and the totals are properly recorded in accounts.
- Ascertain that inventory is properly classified and disclosure is made of the equity reserve, if appropriate.

Property, Plant, Equipment, and Capital Expenditures

- Ascertain that property and equipment represent a complete and valid listing of the capitalizable cost of assets purchased, constructed, or leased, and are physically on hand.
- Ascertain that capital expenditures represent a complete and valid listing of the capitalizable cost of the property and equipment acquired during the period, and capitalizable costs are excluded from repairs and maintenance and similar expenditure accounts.
- Ascertain that capitalized costs and related depreciation associated with all sold, abandoned, damaged, or obsolete fixed assets have been removed from the accounts.
- Ascertain that depreciation charges on all depreciable assets have been computed on an acceptable and consistent basis and that the related allowance accounts are reasonable.
- Ascertain that capital expenditures and fixed assets are properly classified and related disclosures are adequate.

Accounts Payable, Cash Disbursements, and Expenses

- Ascertain that recorded expenses and cash disbursements are for goods and services authorized and received.
- Ascertain that expenses incurred for goods and services and related accounts payable have all been identified, including any contingent or contractual liabilities.
- Ascertain that expenses for goods and services are authorized in accordance with the budget and other regulations or requirements.
- Ascertain that expenses and related disbursements and liabilities have been correctly recorded as to account, budget category, period, and amount.
- Ascertain that expenses and related liabilities are properly classified by budget category and related disclosures are adequate.

Payroll and Related Liabilities

- Ascertain that payroll disbursements are made only for work authorized and performed by authorized personnel.
- Ascertain that payroll is computed using rates and other factors in accordance with contracts and relevant laws and regulations.
- Ascertain that payroll and related liabilities are correctly recorded as to amount and period and properly distributed by account and budget category and disclosures are adequate.
- Ascertain the status of employee compensatory benefits for accruals and disclosure.

Long-Term Debt and Debt Service Expenditures

- Ascertain that debt is authorized and properly recorded.
- Ascertain that all indebtedness of the City is identified, recorded and disclosed.
- Ascertain that the City has complied with provisions of indentures and agreements related to debt, including provisions on use of proceeds.
- Ascertain that debt service expenditures (principal and interest payable) are properly recorded, classified, and disclosed.
- Ascertain that debt and related restrictions, guarantees, and commitments are properly presented and related disclosures are adequate.
- Review arbitrage calculations for reasonableness.



Substantive Testing *(Continued)*

Risk Management

- Document and evaluate controls over the City’s risk management processes.
- Ascertain that cost allocation plans are in place for the proper allocation of insurance costs. Ensure that costs are allocated during the year and recorded correctly as to account, amount, and period, in accordance with the City’s plan, as well as applicable policies and procedures.
- Review insurance coverage in place to ensure it is active and applicable for the City’s risk.
- Ensure proper disclosures related to the City’s risk management activities.

Net Position and Fund Balance

- Ascertain that all classifications of net position and fund balance are recorded and properly authorized in accordance with GASB 54 and 63.
- Ascertain that components of net position and fund balance are determined in accordance with applicable regulations and requirements.
- Ascertain that components of net position and fund balance, including changes in net position, are properly computed and are described, classified, and appropriately disclosed.

Revenues

- Perform analytical procedures related to charges for services.
- Design and perform a revenue test to determine that proper rates are charged.
- Compare revenue data for the current period and historically to customer demographics.
- Determine that impact fees are properly restricted and accounted for.
- Perform testing of various tax and inter-governmental revenues.
- Examine supporting documentation for contributions of dedicated lines for developers.

Expenditures and Expenses

- Perform analytical procedures related to expenses.
- Through testing and observation, determine that expenses are appropriate and properly classified.
- Determine that expenses are properly classified for budgetary purposes.

Pension Plans

- We will evaluate the plan administrator of the plans and from that evaluation determine what controls we will evaluate at the administrator level.
- We will review the process from contributions, eligibility, and other areas at the employer level to ensure the plans are being properly administered at the employer level.
- As much as possible, we will incorporate our evaluation of plan controls as part of our payroll control evaluation of the City.
- We will verify the accuracy of data provided to the actuary.
- We will determine disclosures and related supplementary information to comply with GAAP.



Substantive Testing (Continued)

Single Audit (if needed)

- Evaluate and test controls over compliance requirements.
- Ascertain status and resolution of prior-year findings and questioned costs.
- Test grant revenue through confirmation with grantor agency and ascertain appropriateness of classification.
- Ascertain that grant revenues and expenditures charged to grant programs are valid and complete and, if applicable, indirect costs are properly allocated.
- Ascertain that grants are administered and grant revenues and expenditures are recorded in accordance with grant provisions and related laws and regulations.
- Ascertain that grant-related amounts are properly presented and related disclosures concerning restrictions and compliance are adequate.

Grants (if needed)

- Evaluate and test controls over compliance requirements.
- Ascertain status and resolution of prior-year findings and questioned costs.
- Test grant revenue through confirmation with grantor agencies to ascertain appropriateness of classification.
- Ascertain that grant revenues and expenditures charged to grant programs are valid and complete and, if applicable, indirect costs are properly allocated.
- Determine threshold for Type A and Type B programs based on grant expenditures.
- Ascertain that grants are administered and revenues and expenditures are recorded in accordance with applicable provisions and related laws and regulations.
- Ascertain that grant-related amounts are properly presented and related disclosures concerning restrictions and compliance are adequate.
- Identify major federal programs and major state projects using risk-based approach.
- Evaluate and test controls over direct and material compliance requirements.
- Ascertain status and resolution of prior-year findings and questioned costs.

Wrap-Up and Reporting

- Coordinate review of the Management’s Discussion and Analysis document for inclusion in the basic financial statements.
- Complete all financial disclosure checklists.
- Review status of prior-year audit recommendations and ascertain whether they were appropriately resolved.
- Provide current-year audit findings and recommendations for improvement related to the financial statements, internal control, accounting, accounting systems, and compliance with policies and procedures.
- Prepare preliminary drafts of audit reports and management letter, and meet with management to review drafts prior to issuance.
- Schedule and attend final meeting with management to finalize all financial reporting matters.
- Meet with the Mayor and City Commissioners one-on-one to discuss findings, recommendations and auditor opinions.
- Present financial statements to management and the City Commission.

Primary On-Site Person

William Blend, as Engagement Shareholder, will monitor the engagement and ensure that an adequate number of qualified staff are assigned. He will be responsible for MSL meeting the required completion date. Your primary on-site contact during fieldwork will be Eddy Castaneda, Engagement Manager.



Scheduling of Work

Proposed Audit Timeline	
Mid-July	Detailed audit plan provided to Audit Committee
August	Begin interim fieldwork
Early September	Continue interim fieldwork, update systems documentation
Late September	Deliver schedule of client assistance forms
Mid-November	Complete all interim work (it is our intention to have one-third of the audit completed at this point)
Mid-January	Startup of substantive fieldwork phase
Early February	Complete substantive fieldwork
Mid-February	Deliver draft audit reports and hold exit conference
Late February	Perform cold review of CAFR using official GFOA disclosure checklists
March	Deliver final photo-ready audit reports and present audit to the City Commission

This schedule is subject to commitment by City staff. We will accommodate the City's schedule, as requested.



OVERALL BUSINESS APPROACH / INVESTMENT / PROPOSED FINANCIAL PLANS

MSL has been in continuous operation for over 40 years in Florida and has been headquartered in Central Florida since its inception. MSL's GPG's growth rate averaged 6% during the past five years. It should be noted that 100% of this growth has been organic. We have not grown through acquisitions or mergers. This is natural growth that reflects the high-quality service our Firm provides and our reputation in the governmental sector. The Firm's capital has been stable for the past five years.

MSL operates virtually debt free. The Firm maintains some nominal equipment loans/leases, but has minimal operating debt. The Firm adopts an annual budget, which is ratified by our Board of Directors. This budget is incorporated into our financial management system to ensure strict adherence.

MSL is financially stable and has no current or prior bankruptcy proceedings pending. MSL operates with minimal or no leverage.

MSL is one of last of the statewide firms. Other firms have been acquired or merged into larger firms. We consider this an enormous opportunity for our Firm. With offices in Miami, Orlando, the Tampa Bay area and Tallahassee, we have the ability to effectively serve clients throughout the state of Florida. Unlike other firms, **ALL of our decision makers reside here in Florida**. This gives us a competitive advantage in delivering services.



FIRM QUALIFICATIONS AND EXPERIENCE

Introduction

MSL is a Florida corporation that has been in business for more than 40 years and has grown to be one of the largest independently owned and operated firms of certified public accountants in the State. **We have office locations throughout Florida – Miami, Orlando, Tampa and Tallahassee.** We currently serve over 40 governmental entities throughout the State. Many of our shareholders are nationally recognized specialists in their field of practice. The Firm and all of its CPAs are actively involved with the FICPA and AICPA, as well as the Private Companies Practice Section of the AICPA. Members of our GPG are involved with the AICPA’s Governmental Audit Quality Center (AICPA GAQC).

In past years, many large, local and Florida regional firms have been acquired by conglomerates penetrating the Florida market. Unlike these firms, we do not refer to Florida as a “market”; we refer to it as our home. A unique characteristic about our Firm is that over 80% of our clients are governmental or healthcare. These two sectors have been the most stable during any economic cycles. That has provided stability and strength to our Firm. We believe that by staying independent of larger firms, we can provide high quality personalized service from our local Florida offices.

While we consider ourselves a statewide firm, through our association with Moore Stephens North America, Inc. and Moore Stephens International Limited, we service clients throughout the world. While we are part of a network that provides us resources when needed, MSL is an independent Firm associated with Moore Stephens North America and Moore Stephens International Limited

An independent firm associated with
MOORE STEPHENS

for the purposes of obtaining national or international resources when necessary. We also are a nationally recognized CPA firm, serving clients in more than 20 states and eight countries.

Size of the Firm

MSL has almost 100 employees located in our four offices in Florida. MSL’s GPG includes 30 dedicated individuals. This total includes five Shareholders, four Managers, two Supervisors and 12 Seniors and Staff. All of the supervisory governmental staff assigned to the engagement for the City have obtained their CPA licenses. In addition, the GPG utilizes two IT Specialists and is supported by five Administrative Support personnel.

MSL Staffing	Firm	GPG
Shareholders	15	5
Managers	11	4
Supervisors	5	2
Seniors & Staff	34	12
IT Specialists	4	2
Support Staff	27	5
Total	96	30



Location of the Office that Will Oversee Services to the City

Our office that services the South Florida area is located at 701 Brickell Avenue, Suite 550, Miami, FL 33131. Our Central Florida office is located at 255 S. Orange Avenue, Suite 600, Orlando, FL 32801. We will be utilizing full-time staff from both of these offices to service your engagement. Your engagement team will consist of two shareholders, one manager, one supervisor, two IT specialists, and seniors and staff as required.

Exemptions or Assumptions

We have no exemptions or assumptions to the City’s RFP.

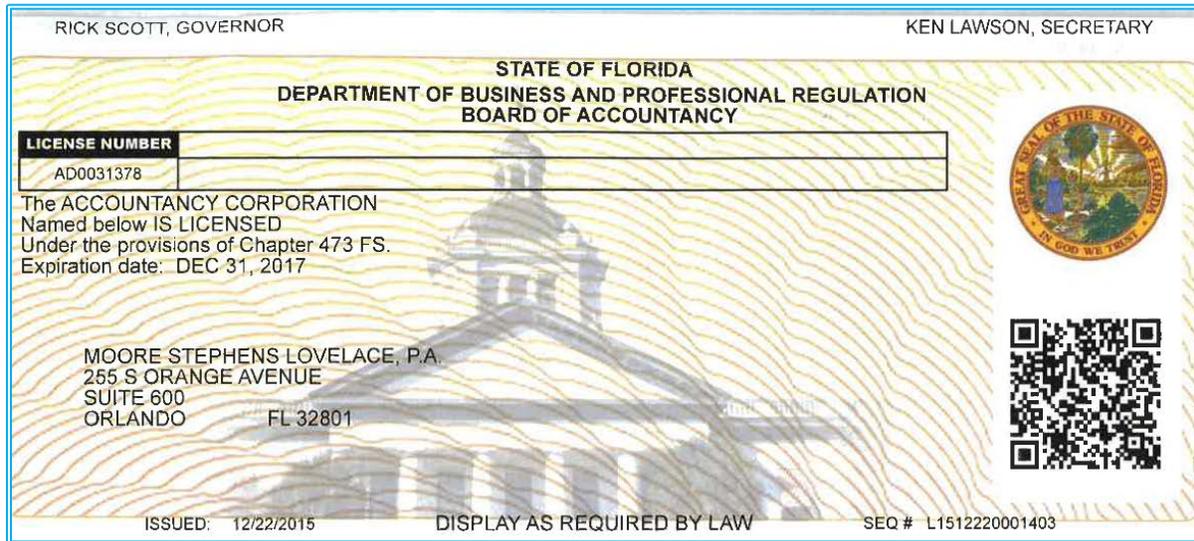
Qualifications and Experience

Certified Public Accounting Firm

MSL is a Certified Public Accounting Firm in accordance with Section 473.309, Florida Statutes.

License to Practice in the State of Florida

MSL has been in business for over 40 years. MSL and all assigned professional staff are properly licensed to practice in Florida. Following is a copy of our license as an Accountancy Corporation, License No. AD0031378.



External Quality Control and Confidentiality of Client Information

Quality control in any CPA firm can never be taken for granted. It requires a continuing **commitment** to professional excellence. We believe in that commitment. Because of that belief, the belief and commitment to improve as professionals and individuals, we are confident that we are the best firm for the City.

Our Firm recognizes the long-term significance of developing a formal quality control program. In an effort to continue to maintain the standards of working excellence required by our Firm, we are members of the Private Companies Practice Section (PCPS), the Center for Audit Quality (CAQ), and the **Governmental Audit Quality Center (GAQC) of the AICPA**. To be a participating member firm, you must obtain an independent compliance review of your firm's quality control policies and procedures every three years to ascertain compliance with existing auditing standards on the applicable engagements. The scope of the peer review is comprehensive, in that, it specifically reviews the quality control policies and procedures of the participating firm's accounting and auditing practice, including its work product in various client industries. We believe that our commitment to the program has been rewarding not only to our Firm, but primarily to our clients.

The external, independent peer review of the elements of our quality control policies and procedures performed by an independent certified public accountant selected by the AICPA provides both us and our clients with the assurance that we continue to conform to the standards of the profession in the conduct of our accounting and auditing practice.

Our Firm has undergone successful peer reviews since participation in the program. We take quality control seriously. We understand our responsibility in providing you with auditing services that meet or exceed the professional standards established by the AICPA, U.S. GAO, U.S. OMB, Florida Attorney General, and Florida Board of Accountancy (FBOA).

On the following page, we are providing our most recent peer review report for the period ended June 30, 2014, which included a review of specific governmental engagements performed by MSL. It should be noted that no comments were made as a result of this review.

Confidentiality of our client's information is strongly enforced. We are trained in HIPAA compliance requirements. We safeguard confidential information through password controls. No client information is released outside the Firm, except to law enforcement by subpoena, or other state/federal agencies that have access by grant award terms and conditions.





A Professional Accounting Corporation
Associated Offices in Principal Cities of the United States
www.pncpa.com

System Review Report

To the Shareholders of Moore Stephens Lovelace, P.A.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Moore Stephens Lovelace, P.A. (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As 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 Moore Stephens Lovelace, P.A. in effect for the year ended June 30, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Moore Stephens Lovelace, P.A. has received a rating of *pass*.

Postlethwaite & Netterville

Baton Rouge, Louisiana
September 26, 2014

8550 United Plaza Blvd, Suite 1001 • Baton Rouge, LA 70809 •



American Institute of CPAs
220 Leigh Farm Road
Durham, NC 27707-8110

February 25, 2015

William Miller Jr, CPA
Moore Stephens Lovelace, P.A.
255 S Orange Ave Ste 600
Orlando, FL 32801

Dear Mr. Miller:

It is my pleasure to notify you that on February 4, 2015 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2017. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Sincerely,

Larry Gray
Chair, National Peer Review Committee
nprc@aicpa.org 919.402.4502

cc: Candace E Wright, William Blend

Firm Number: 10043494

Review Number 362526

Letter ID: 962438

T: 1.919.402.4502 | F: 1.919.402.4876 | nprc@aicpa.org



Independence

As part of our quality control procedures, we ensure the independence of our Firm and the assigned audit team under the AICPA's generally accepted auditing standards and *Government Auditing Standards* for every client for whom we perform attest engagements. This verification process is performed and documented at the start of every audit we perform. MSL is independent of the City and its component units, as defined by the U.S. General Accounting Office's (GAO) *Government Auditing Standards*, Section 473.315, Florida Statutes (Independence) and 61H1-21.001, Florida Administrative Code.

Licensure and Florida Administrative Code Compliance

MSL is a licensed Florida Corporation under Section 473.3101, Florida Statutes. A copy of our current corporate certificate follows. MSL is licensed as an Accountancy Corporation by the Florida Department of Business and Professional Regulation. Refer to the License to Practice in Florida Section above for a copy of our current, active license as an Accountancy Corporation.



Current and Projected Workload/Contractual Obligations

We are dedicated to your timeline and will plan our audit so that the audit reports and management letter shall be completed each year according to your timeline. Proper planning and interim procedures will enable this to be accomplished. We gain efficiencies by performing interim work.

We have evaluated our current workload and projected workload. We believe the City is a perfect fit. Bill Blend, as Engagement Shareholder, will monitor the engagement and ensure that an adequate number of qualified staff are assigned. He will be responsible for MSL meeting the required completion date.

Because we have a large, dedicated GPG, we have more than sufficient staff experienced in governmental auditing to meet the City’s timeline. Our Firm’s policy is to review our current workload and staffing prior to responding to any RFPs.

The chart below is based on working a 50-hour week during November and January:

Staff Level	Hours in November /January	Committed Hours	Projected Available Hours	Estimated Hours for Engagement
Shareholder – Blend	450	200	250	45
Shareholder – O’Keefe	450	220	230	10
Manager – Castaneda	450	200	250	125
Senior – Jackson	450	200	250	175
Staff (2)	900	450	450	380
IT Specialists	n/a	200	50	25



Continuing Professional Education

All members of MSL’s governmental team and all audit staff members assigned to this engagement, regardless of their individual roles of responsibility, are in compliance with the CPE requirements set forth in GAGAS issued by the Comptroller General of the United States. In addition, we are in compliance with the applicable provisions of the Florida Statutes that require CPAs to meet CPE requirements prior to proposing on governmental audit engagements. **Details of relevant governmental CPE courses are listed on each team member’s résumé.**



It is our objective to provide our professional staff at least 50 hours of comprehensive CPE each year. This is accomplished by attending seminars throughout the United States and is reinforced through in-house training. Our training programs are often open to our clients at no charge, so you can also fulfill some of your CPE requirements throughout the year. **Our Firm offers 16-24 hours of CPE during the year to our staff and clients.**

In addition to attending continuing education programs, several members of our professional staff have been recognized for their knowledge and expertise in our profession. Members of the engagement team have taught governmental accounting and auditing for the AICPA, FICPA, FGFOA, and GFOA. Additionally, they have developed CPE sessions specific to client needs and have participated in the instruction of these sessions.

Dan O’Keefe is recognized as one of the top public sector instructors in the state of Florida and is also well-known on a national level. He has written numerous courses on various subjects related to governmental accounting and auditing. In addition, he is an adjunct professor at the University of Central Florida and the University of West Florida.

Bill Blend is often asked to speak at training sessions for the FICPA, FGFOA, and at various MSL training events. Bill is one of only a few CPAs in the state who is qualified and teaches the FICPA required ethics class, including a class specifically developed by the FICPA for governmental ethics. As a Certified Fraud Examiner, Bill also teaches fraud sessions for the FGFOA, as well as at client training sessions.

Eddy Castaneda has performed education sessions at MSL training events on topics related to various governmental accounting and auditing issues, including Single Audit and GASB updates. He has also spoken at FICPA and FSFOA training events.



EXPERIENCE OF KEY PERSONNEL

MSL's GPG is highly experienced in auditing Florida municipalities.

Bill Blend, your Engagement Shareholder, has over 23 years of governmental auditing, accounting, and consulting experience in Florida. He serves on the Technical Accounting and Auditing Committees for both the Florida Institute of Certified Public Accountants (FICPA) and the Florida Government Finance Officers Association (FGFOA). Bill is one of only a few CPAs in the state qualified by the FICPA to teach their government ethics class, and he is often sought out as a speaker around the state.

Dan O'Keefe, Technical Review Shareholder, has over 35 years of governmental auditing, accounting, and consulting experience in Florida. Dan served on the American Institute of Certified Public Accountants (AICPA) State and Local Government Expert Panel and serves on the AICPA State and Local Government Conference Committee. He is a nationally recognized speaker in the area of state and local governmental accounting and auditing.

Eddy Castaneda, your Engagement Manager, has more than ten years of experience serving governmental entities, and **Volney Jackson**, your Engagement Senior, has more than ten years of experience serving governmental and not-for-profit entities. **Chris Ghosio** and **George Grachis**, the team's IT Specialists, each have over 25 years of experience in evaluating IT operations, including governments.

Your engagement team has over 125 years of combined experience providing auditing, accounting, and consulting services to hundreds of Florida municipalities, more than 15 Florida counties, and dozens of special districts, and authorities. As a result of this collective knowledge and experience, your team is uniquely suited to provide you with the highest quality auditing services. We guarantee that all members of your team have **Florida municipality** experience. You will not need to train our staff.

All of our professional staff, including the auditor in charge of your engagement, meet the educational requirements set forth under Florida Statutes. Specific details of relevant continuing professional education and local governmental audit experience are found in each staff member's résumé.

MSL and all assigned key professional staff are properly registered and licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the FBOA.



Résumés

William Blend, CPA, CFE

Engagement Shareholder

Education and Certifications

- B.S. Degree in Accounting, Long Island University
- C.P.A., Certified Public Accountant - Florida
- C.F.E., Certified Fraud Examiner

Professional Memberships and Affiliations

- AICPA
- FICPA
- Florida Government Finance Officers Association (FGFOA)
- FGFOA Conference Committee
- FGFOA Technical Committee
- Instructor for the FGFOA and develops and teaches Firm auditing classes
- FICPA Instructor - Ethics for Governmental CPAs in Florida
- FICPA Technical Committee
- Association of Certified Fraud Examiners (ACFE)
- FICPA State and Local Government Section
- FICPA Compliance Practice Aid Team Member
- FICPA High School Coordinator for Seminole County
- Seminole County Chamber of Commerce Government Affairs Committee

Listing of Relevant CPE Courses:

2012 – 2016 MSL Governmental Update
Federal and State Single Audit Update (Instructor)
FGFOA Annual Conferences – 2012-2015
Fraud Awareness
Ethics for CPAs: Accounting/Auditing Emphasis (Instructor)
GASB Update 2014 - 2015
AICPA GAQC 2015 Annual Update Webcast
COSO and Internal Control
Municipal Bankruptcies and Fiscal Sustainability
Tax Exempt Debt / Accounting and Auditing Issues
The External Auditor and Fraud (Instructor)
Circular A-133 Audit Sampling Strategies - Webinar

Background - Bill Blend is a member of the Firm's Governmental Practice Group. Bill has over 23 years of public accounting, governmental and not-for-profit experience. He has provided services to numerous municipalities, counties, and other governmental entities.

Professional Experience - Bill has extensive experience in auditing the governmental financial operations of municipalities, counties, special districts, and authorities. He also provides consulting services in the areas of internal control assessments, litigation support, fraud remediation, and performance reviews.

He has authored numerous CPE courses on governmental accounting and auditing and has instructed CPE sponsored by the FGFOA and the FICPA. Bill is one of only a few CPAs in the state qualified by the FICPA to teach their government ethics class, and he is often sought out as a speaker around the state. He is a two-time recipient of the FICPA Outstanding Discussion Leader Award.

Bill is a Certified Fraud Examiner and is trained in the use of IDEA data-mining software.



William Blend, CPA, CFE (Continued)

Engagement Shareholder

Governmental, educational, and other entities served include the following:

Counties

- Broward*
- Citrus*
- Indian River*
- Lake*
- Osceola*
- Seminole*
- Volusia*

Municipalities

- Altamonte Springs
- Apopka*
- Casselberry*
- Cocoa Beach*
- Coral Springs*
- Davie
- Daytona Beach*
- DeBary*
- Deltona*
- Dunedin*
- Gulfport*
- Indian River Shores
- Indian Rocks Beach

Municipalities (Continued)

- Kissimmee*
- Lake Helen
- Leesburg*
- Maitland*
- Mt. Dora*
- New Smyrna Beach*
- Oak Hill
- Orlando*
- Palm Bay*
- Palm Beach Gardens*
- Pembroke Pines*
- Port Orange*
- Sanford*
- St. Cloud*
- Tampa*
- Tarpon Springs*
- Temple Terrace
- Venice*
- Vero Beach*
- Winter Park*

Special Districts and Authorities

- Barefoot Bay Recreation District
- Central Florida Expressway Authority
- East Central Florida Regional Planning Council*
- Florida Intergovernmental Finance Commission
- Greater Orlando Aviation Authority (GOAA)*
- Hobe Sound Water Management District
- Memphis-Shelby County Airport Authority
- MetroPlan Orlando*
- Miami-Dade Expressway Authority*
- New Smyrna Beach Utility Authority*
- Sanford Airport Authority*
- TOHO Water Authority*
- West Volusia Hospital Authority

Educational

- Academie DaVinci Charter School
- The Reading Edge Academy
- Florida A&M University*
- Florida Virtual School *
- School District of Manatee County*
- School District of Broward County*
- School District of Escambia County*
- School District of Osceola County*
- School District of Pasco County*
- School District of Seminole County*
- School District of Volusia County*

***Indicates Single Audit included**



Daniel J. O’Keefe, CPA, MBA, CFE

Technical Review Shareholder

Education and Certifications

- M.B.A. Degree in Accounting, Florida State University
- B.S. Degree in Accounting, Canisius College, Buffalo, New York
- C.P.A., Certified Public Accountant - Florida
- C.F.E., Certified Fraud Examiner

Professional Memberships and Affiliations

- AICPA
- Served on the AICPA State and Local Government Expert Panel
- Member of the AICPA National State and Local Government Conference Committee
- Speaker at the AICPA National State and Local Government Accounting Conference and the National Not-for-Profit Conference
- FICPA
- Government Finance Officers Association (GFOA)
- Florida Government Finance Officers Association
- Member of the FICPA Governance Task Force
- Association of Certified Fraud Examiners (ACFE)
- UCF Accounting Advisory Board member
- Past Chairman of the Seminole State College Foundation

Listing of Relevant CPE Courses:

2012 - 2016 MSL Governmental Update Training
 FGFOA Annual Conferences – 2012 – 2015
 COSO for State and Local Governments (Instructor)
 Federal Financial Reporting
 GASB Pension & Financial Reporting
 Yellow Book and Green Book
 Fraud Waste and Abuse in Government
 Municipal Bankruptcies and Fiscal Sustainability (Instructor)
 The External Auditor and Fraud
 AICPA GAQC 2015 Annual Update Webcast
 MSL Governmental Financial Accounting and Reporting Case Study (Instructor)

Background - Dan O’Keefe has over 35 years of public accounting, governmental, and not-for-profit experience. He heads up the Firm’s Governmental Practice Group, serves on the Firm’s Board of Directors, and is the Firm’s Secretary. He has provided services to numerous municipalities, counties, and other governmental entities, and is a nationally recognized expert in the area of governmental auditing. He is one of the most sought-after public sector instructors in the state.

Professional Experience - Dan has extensive experience auditing governmental financial operations, including services provided to 50 municipalities, 16 counties, four state agencies, and numerous special districts and authorities. He also provides consulting services in the areas of internal control assessments, litigation support, fraud remediation, and performance reviews.

Dan provides CPE services to clients, peers, and governmental agencies nationwide. He has authored numerous CPE courses on governmental accounting and auditing; instructed CPE sponsored by the AICPA and the FICPA; and previously served a four-year term on the Florida Board of Accountancy CPE Committee. He is a three-time recipient of the FICPA Outstanding Seminar Leader Award and two-time recipient of the AICPA Outstanding Instructor Award. He is an adjunct Professor at the University of Central Florida and the University of West Florida.

Dan is the co-author of *A State Lottery: A Challenge for Auditors*; co-author of *Auditing Budget Requirements for Florida’s Local Governments*; and author of the *1996 Single Audit Requirements*. In addition, Dan authored the *Florida Single Audit Act*.



Daniel O’Keefe, CPA, MBA, CFE (Continued)

Technical Review Shareholder

Governmental, educational, and other entities served include the following:

Counties

- Alachua*
- Broward*
- Citrus*
- Collier*
- DeSoto*
- Hillsborough*
- Indian River*
- Lake*
- Manatee*
- Marion*
- Okeechobee*
- Orange*
- Osceola*
- Martin*
- Seminole*
- Volusia*

Municipalities

- Altamonte Springs
- Apopka*
- Belle Isle
- Bradenton
- Bunnell
- Casselberry*
- Cocoa Beach*
- Coral Springs*
- Crystal River
- Davie
- Daytona Beach*
- Daytona Beach Shores
- DeBary*
- Deltona*
- Dunedin*
- Green Cove Springs
- Gulfport*
- Holly Hill
- Indian Rocks Beach
- Kissimmee*
- Lake Mary*
- Lake Park
- Lauderdale Lakes

Municipalities (Continued)

- Leesburg*
- Longwood
- Maitland*
- Margate
- Mount Dora*
- Ocala
- Orchid
- Orlando*
- Ormond Beach
- Pahokee
- Palm Bay*
- Palm Beach
- Palm Beach Gardens*
- Pembroke Park
- Pembroke Pines*
- Pomona Park
- Port Orange*
- St. Cloud*
- Sanford*
- Sebring*
- South Daytona
- Tamarac
- Tampa*
- Tarpon Springs*
- Temple Terrace
- Venice*
- Vero Beach*
- Wellington
- West Palm Beach
- Winter Garden
- Winter Haven
- Winter Park*
- Winter Springs

State Agencies

- Florida Lottery
- Florida Health Department
- Florida Housing Finance Agency
- Florida Department of Elder Affairs

Special Districts and Authorities

- Barefoot Bay Recreation District
- Central Florida Expressway Authority
- Fort Pierce Utilities Authority
- East Central Florida Regional Planning Council*
- Greater Orlando Aviation Authority*
- Miami-Dade Expressway Authority*
- Memphis-Shelby County Airport Authority
- MetroPlan Orlando*
- Orange County Housing Finance Authority*
- Orange County Library District
- Reedy Creek Improvement District
- VOTRAN*
- TOHO Water Authority*
- West Volusia Hospital Authority

Educational

- Academie DaVinci Charter School
- Bethune-Cookman College*
- Early Learning Coalition of Flagler/Volusia*
- Florida A&M University*
- Florida Virtual School*
- Frank Scanga Charter School
- Futures, Inc.
- Kissimmee Charter School
- Orlando Lutheran Academy
- Reading Edge Academy
- School District of Brevard County*
- School District of Broward County*
- School District of Escambia County*
- School District of Manatee County*
- School District of Osceola County*
- School District of Pasco County*
- School District of Seminole County*
- School District of Volusia County*
- Stetson University

Other

- Florida Intergovernmental Finance Commission

***Indicates Single Audit included**



Eddy Castaneda, CPA, MBA

Engagement Manager

Education and Certifications

- B.S. Degree in Accounting, University of Central Florida
- Masters of Business Administration in Accounting, Baker College
- C.P.A., Certified Public Accountant – Florida

Professional Memberships and Affiliations

- Florida Government Finance Officers Association (FGFOA)
- Florida Institute of Certified Public Accountants (FICPA)
- American Institute of Certified Public Accountants (AICPA)

Listing of Relevant CPE Courses:

2010 – 2016 MSL Governmental Update
 FGFOA Annual Conferences – 2010 – 2016
 Ethics for CPAs: Accounting/Auditing Emphasis
 Clarity Standards
 Governmental Accounting, Reporting and
 Auditing Seminar – Texas Tech University
 Yellow Book
 GASB and GASB Standards Updates
 Fraud Waste and Abuse in Government
 GAQC 2015 Annual Update

Background – Eddy Castaneda is a member of the Firm’s Governmental Practice Group. Eddy has over ten years of public accounting experience and has extensive experience performing audits, examinations, reviews, and compliance work for governmental and not-for-profit entities.

Professional Experience - Eddy has extensive experience in performing governmental audits, examinations, reviews, internal/operational audits, and compliance work.

Eddy is a national speaker and has taught classes on implementation of new governmental standards, internal control and audit risk, as well IT auditing. He is also responsible for providing in-house training for both MSL staff and clients.

Governmental, educational, and other entities served include the following:

Counties

- Citrus*
- Lake*
- Osceola*
- Volusia*

Municipalities

- Apopka*
- Casselberry*
- Cocoa Beach *
- Coral Springs
- Kissimmee*
- Leesburg*
- Mount Dora*
- Pembroke Pines
- Sanford*
- St. Cloud*
- Winter Park*

Special Districts, Authorities and Associations

- Barefoot Bay Recreation District
- Early Learning Coalition of Flagler & Volusia
- East Central Florida Regional Planning Council
- Greater Orlando Aviation Authority (GOAA) *
- Lake-Sumter Metropolitan Planning Organization
- Lake-Sumter Emergency Medical Services
- Miami-Dade Expressway Authority*
- MetroPlan Orlando*
- Orlando/Orange County Convention & Visitors Bureau
- North Brevard County Hospital District*
- TOHO Water Authority*

Educational

- Florida A&M University
- Pembroke Pines Charter Schools
- School District of Volusia County*



Volney Jackson, CPA

Engagement Senior

Education and Certifications

- B.S. Degree in Accounting, Montclair State University
- C.P.A., Certified Public Accountant - Florida and New Jersey

Professional Memberships and Affiliations

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

Listing of Relevant CPE Courses for the Past Three Years:

2015 Cherry Bekaert Governmental Update Training
Yellow Book
Uniform Grant Guidance
GASB 68 – Accounting and Financial Reporting for Pensions
Spotting Fraud in a NFP, Government Environment
Audit Efficiency - Government
Internal Controls/COSO for Government and NFPs
Spot the Error - Government
Common Debt and Equity Instruments
IT Security and HIPAA Update
Compliance Supplement 2015 Update
GASB Pension & Financial Reporting

Background - Volney Jackson is a Senior and is a member of the Firm’s Governmental and Middle Market Practice Groups. She has over ten years of public accounting experience and has experience performing audits and compliance work for governmental and not-for-profit entities.

Professional Experience - Volney has experience performing governmental risk-based audits and compliance work for governmental entities, HUD Compliance, and Health Care.

Volney has completed over 40 hours of Continuing Professional Education (CPE) in the areas of governmental accounting and auditing annually for each of the past three years.

Governmental, educational, and other entities served include the following:

Counties	Municipalities	Special Districts, Authorities and Associations
Bergen, NJ	West New Work, NJ City of Passaic, NJ Township of Washington, NJ Township of Wyckoff, NJ Borough of Alpine, NJ City of East Orange, NJ Township of Montvale, NJ Wayne Township, NJ Borough of Glen Rock, NJ	Plainfield Municipal Utilities Authority, NJ Bergen County Utilities Authority, NJ North Bergen Municipal Utilities Authority, NJ
		Educational Passaic School, NJ East Orange School District, NJ Wyckoff, NJ Nutley, NJ School Board Plainfield, NJ Ridgefield Park, NJ Carteret, NJ

*Indicates Single Audit included



Chris Ghosio, CCNP, CCDA, TMCSM, TMCSE
IT Specialist

Featured Successes

- Designed and implemented the security infrastructure and wide area network for the nationwide Star financial network
- Designed and implemented PCI security infrastructures for large financial institutions
- Designed and implemented nationwide high availability data centers
- Top Secret Security Clearance - U.S. Air Force

Education and Certifications

- Information Systems Analyst - U.S. Air Force
- CCNP, Cisco Certified Networking Professional
- CCDA, Cisco Certified Design Associate
- TMCSM, Trend Micro Certified Security Master
- TMCSE, Trend Micro Certified Security Expert

Chris has led the IT audit team for the following entities:

Counties

Citrus
Lake
Osceola
Seminole

Municipalities

Altamonte Springs
Kissimmee
Venice
Winter Park

Authorities

Greater Orlando Aviation Authority
Miami-Dade Expressway Authority
Central Florida Expressway Authority
TOHO Water Authority

Educational

School District of Broward County
School District of Escambia County
School District of Osceola County
School District of Seminole County
School District of Pasco County
School District of Volusia County

Background - Chris Ghosio is an IT Specialist with Maxis 360. He has over 25 years of extensive experience in designing and securing information technology infrastructures. Chris and his firm have years of experience reviewing and deploying proper information system controls and resources to minimize risk within the business environment. He performs all IT assessments and security reviews on all of MSL's governmental clients.

Professional Experience - Chris has spent his technology and leadership career in nationwide financial data centers and networks, as well as in the United States Air Force, providing leadership to engineers, operations staff, technical support staff, and project development teams. He currently leads all risk assessments and information systems audits for his team at Maxis 360. He has designed, installed, and performed technical audits on information technology security systems in the financial and legal industries, as well the U.S. Government and Military.

Chris has experience with the design of information security, secure local and wide area networks, and secure systems deployment.



George Grachis, CISA, CISSP

IT Specialist

Featured Successes

- CISA and CISSP certified for over 14 years
- ISSA, ISACA and InfraGard Board of Directors
- ISSA Senior Member
- Completed IA matrix to help win an \$8 million government contract
- Implemented Lifeguard PEN testing service, reduced business risk by over 50%
- Info Sec World 2011 – Presenter / Speaker
- *CSO Online* article “The New Security Perimeter: Human Sensors” - 3/2014
- Panel of experts for Space Coast Tech Council Cyber Event - 5/2014
- *CIO Online* article “How to Fend Off Data Breaches.” 10/2014
- *Fortune Magazine*: quoted in “How Home Depot CEO Frank Blake Kept His Legacy From Being Hacked” - October 29, 2014

Education and Certifications

- B.S. Degree, Information Systems, Rollins College
- CISA, Certified Information Systems Auditor
- CISSP, Certified Information Security System Professional

George has experience on the IT audit team for the following entities:

Municipalities

- Boca Raton
- Dunedin
- Jacksonville
- Leesburg
- Venice
- Winter Park

Educational

- School District of Brevard County
- School District of Manatee County
- School District of Osceola County
- School District of Pasco County

Background – George Grachis has over 25 years of experience, including Information Security and CISA and CISSP certifications. He assists in providing IT security assessments for all of MSL’s governmental clients, including measuring IT deficiencies individually and in the aggregate, disaster and operational continuity planning.

Professional Experience - George was responsible for the Information Security Risk, Compliance and IT Audit for one of the largest school districts in the state of Florida (Brevard County). In this role, he created Information Security Awareness programs and presented them to senior staff at over 100 individual schools.

George has also served as a Corporate Security Officer for a government contractor, which included responsibility for performing vulnerability analyses and implementing internal controls to secure all government data and systems.

Program and Compliance System Experience

- FISMA
- CPNI
- PCI DSS
- COBIT Framework
- ITIL Framework
- LifeGuard PEN Testing Service
- NISPOM
- DCID

Authorities

- Greater Orlando Aviation Authority (GOAA)
- Sanford Airport Authority
- TOHO Water Authority



FIRM'S RESOURCES AND EXPERIENCE WITH GOVERNMENTAL ENTITIES

MSL has been performing audits of governmental entities since its inception in 1974. We have over 40 years of auditing and preparing governmental financial statements in conformance with GASB Pronouncements, Statements and Interpretations, Federal Single Audit, Florida Single Audit and Audits of Landfill Trusts.

As stated in our transmittal letter, MSL's best assets are our people. We encourage you to review the specific experience by your engagement team members, as listed in their individual résumés in the Résumés section. The experience and depth our staff will be obvious. This outlines the firm's experience and length of time we have been auditing governmental entities. All engagement team members have experience in auditing entities similar in size and with the same activity types as the City. We have reviewed the City's CAFR, and there were no funds or activities that we are not fully capable of auditing.

In Miami-Dade, Broward and Palm Beach counties, we audit the Miami-Dade Expressway Authority and are the Commission Auditor for the City of Pembroke Pines.

We have also provided a variety of services to governmental entities related to risk assessment for internal controls, fraud litigation, efficiency and cost studies, and policy reviews and monitoring. These engagements can be developed using an agreed-upon procedure format. Below is a listing of Florida local governmental entities audited annually by MSL, including year(s) audited.

Client Name	Services Performed	Years of Audit
<i>Municipalities</i>		
City of Altamonte Springs	Annual Audit	2005 - 2015
City of Apopka	Annual Audit	2015 - 2019
City of Casselberry	Annual Audit	2006 - 2020
City of Cocoa Beach	Annual Audit	2005 - 2019
City of Dunedin	Annual Audit	2013 - 2017
City of Fort Lauderdale	Single Audit	2012 - 2015
City of Indian Rocks Beach	Annual Audit	2006 - 2017
City of Kissimmee	Annual Audit	2005 - 2015
City of Leesburg	Annual Audit	2010 - 2016
City of Mount Dora	Annual Audit	2005 - 2009
City of Orlando	Annual Audit	2013 - 2017
City of Pembroke Pine	Commission Auditor	2011 - 2016
City of Sanford	Annual Audit	2008 - 2017
City of Tampa - Firefighters & Police Officers Pension	Annual Audit	2011 - 2015
City of Tampa - Historic Streetcar/General Pension	Annual Audit	2011 - 2015
City of Tampa	Single Audit	2011 - 2015
City of Tarpon Springs	Annual Audit	2015 - 2017





Client Name	Services Performed	Years of Audit
City of Temple Terrace	Annual Audit	2015 - 2017
City of Venice	Annual Audit	2011 - 2015
City of Winter Park	Annual Audit	2005 - 2009 2013 - 2018
<i>Counties</i>		
Broward County - Aviation, Water & Sewer	Annual and Single Audit	2010 - 2015
Citrus County	Annual Audit	2010 - 2018
Lake County	Annual Audit	2006 - 2016
Osceola County	Annual Audit	2008 - 2015
Seminole County	Annual Audit	2000 - 2020
Volusia County - Clerk of the Circuit Court	Annual Audit	2005 - 2015
<i>School Districts</i>		
School District of Brevard County	Annual Audit	2014 - 2017
School District of Escambia County	Annual Audit	2012 - 2016
School District of Lee County	Annual Audit	2016 - 2022
School District of Osceola County	Annual Audit	2012 - 2016
School District of Pasco County	Annual Audit	2011 - 2015
School District of Seminole County	Annual Audit	2010 - 2015
Florida Virtual School & Foundation	Annual Audit	2014 - 2019
<i>Special Districts and Authorities</i>		
Barefoot Bay Recreation District	Annual Audit	2006 - 2020
Central Florida Expressway Authority	Annual Audit	2012 - 2016
East Central Florida Regional Planning Council	Annual Audit	2005 - 2015
Early Learning Coalition of Flagler & Volusia Counties	Annual Audit	2010 - 2015
Early Learning Coalition of Hillsborough County	Annual Audit	2014 - 2018
Greater Orlando Aviation Authority	Annual Audit Quarterly Reviews Hyatt Regency Audit Pension Audits	2010 - 2018
MetroPlan Orlando	Annual Audit	2005 - 2015
Miami-Dade Expressway Authority	Annual Audit	2011 - 2015
North Brevard Hospital District/Parrish Medical	Annual Audit	2008 - 2016
Osceola Heritage Park	Annual Audit	2006 - 2016
TOHO Water Authority	Annual Audit	2005 - 2019
West Orange Hospital District	Annual Audit	2012 - 2016



In addition to the individual experience listed on each team member’s résumé, our GPG also has extensive experience auditing Federal and State award and grant programs. Below is a list of specific Federal and State grants your team members have experience auditing over the past few years. **In fact, your Technical Review Shareholder, Dan O’Keefe, authored the Florida Single Audit Act.**

Schedule of Federal Awards Audit Experience	
Federal Grants	CFDA Number
U.S. Department of Agriculture	
▪ Farmers' Market Promotion Program	10.168
▪ School Breakfast Program	10.553
▪ National School Lunch Program	10.555
▪ Child and Adult Care Food Program (PAL Snack)	10.558
▪ Summer Food Service Program for Children	10.559
▪ National School Lunch Program Equipment Assistance	10.579
▪ Special Nutrition Assistance Program Outreach/Participation Program	10.580
▪ Urban and Community Forestry Grant Program	10.664
▪ Schools and Roads - Grants to Counties	10.666
▪ ARRA: Forest Health Grant	10.688
▪ Emergency Watershed Protection Program	10.904
▪ Emergency Watershed Protection Program	10.923
▪ Farmers' Market Promotion Program	10.168
U.S. Department of Education	
▪ Grants to Local Educational Agencies	84.010
▪ Magnet Schools Assistance	84.165
▪ Special Education – Preschool Grants	84.173
▪ Funds for the Improvement of Education	84.215
▪ Foreign Language Assistance	84.293
▪ Title II Grants to Local Educational Agencies	84.367A
▪ ARRA – Grants to Local Educational Agencies	84.389
▪ Special Education – Grants to States (ARRA)	84.391
▪ ARRA – Special Education – Preschool Grants	84.392
▪ ARRA- State Fiscal Stabilization Fund (Equip Assist)	84.397
▪ Education Jobs Funds	84.410
U.S. Department of Health and Human Services	
▪ Medical Reserve Corps	93.008
▪ Disease Prevention and Health Promotion Services	93.043
▪ Grants for Supportive Services and Senior Centers	93.044
▪ Nutrition Services	93.045
▪ Nutrition Services Grant	93.053
▪ Mental Health Research Grant	93.242
▪ Enhancing Adult Drug Court Services, Coordination and Treatment	93.243
▪ Health Department Construction Grant	93.526
▪ Temporary Assistance for Needy Families	93.558
▪ Child Support Title IV-D Service Reimbursement Grant	93.563
▪ Low-Income Home Energy Assistance	93.568



Schedule of Federal Awards Audit Experience	
Federal Grants	CFDA Number
▪ Community Services Block Grant	93.569
▪ Help America Vote Act: Voting Access for Individuals with Disabilities	93.617
▪ Resource and Referral	93.667
▪ Child Abuse and Neglect State Grant	93.669
▪ Headstart	93.708
▪ Community Services Block Grant - ARRA	93.710
▪ State Children's Insurance Program	93.767
▪ Medical Assistance Program	93.778
▪ Medical Reserve Corps	93.008
▪ Disease Prevention and Health Promotion Services	93.043
U.S. Department of Housing and Urban Development	
▪ CDBG	14.228
▪ Neighborhood Stabilization Program	14.228
▪ HOME	14.239
▪ Section 8 Housing Choice Voucher Program	14.871
▪ Community Development Block Grant	14.218
▪ Emergency Shelter Grants Program	14.231
▪ Supportive Housing Program	14.235
▪ Shelter Care Plus	14.238
▪ ARRA - Community Block Grant ARRA Entitlement Grants	14.253
▪ ARRA - Neighborhood Stabilization Program	14.256
▪ ARRA - Homeless Prevention & Rapid Re-Housing Program	14.257
U.S. Department of Interior:	
▪ Payments in Lieu of Taxes	15.226
▪ Clean Vessel Act	15.616
▪ Partners for Fish and Wildlife	15.631
U.S. Department of Justice	
▪ Federal Forfeiture (Osceola County Sheriff's Office)	16.000
▪ HIDTA - High Intensity Drug Traffic Area	16.001
▪ Safe Haven - Supervised Visitation & Safe Havens for Children	16.527
▪ Victims of Crime Act (VOCA)	16.575
▪ DEA Officer Reimbursement	16.580
▪ Enhancing Adult Drug Court Services, Coordination and Treatment	16.585
▪ Edward Byrne Memorial Justice Assistance Grant(JAG)	16.592
▪ Community Capacity Development Office Programs	16.595
▪ State Criminal Alien Assistance Program	16.606
▪ Bulletproof Vest Partnership	16.607
▪ Florida Project Safe Neighborhoods Grant	16.609
▪ Public Safety Partnership and Community Policing Grants (ARRA)	16.710
▪ Edward Byrne Memorial Justice Assistance Grant	16.738
▪ Forensic Laboratory - BRASSTRAX-3D Acquisition Station	16.742
▪ Support for Adam Walsh Implementation Grant	16.750
▪ Florida Department of Law Enforcement	16.803



Schedule of Federal Awards Audit Experience	
Federal Grants	CFDA Number
▪ Edward Byrne Memorial Justice Assistance Grant Programs	16.804
▪ Equitable Sharing Agreement	16.922
U.S. Department of Labor	
▪ COBRA	17.151
▪ Training Program	17.258
▪ Youthbuild Program	17.274
U.S. Election Assistance Commission	
• Voter Education	90.401
▪ Help America Vote Mock Election Program	90.402
U.S. Department of Transportation	
• Airport Improvement Program Formula Grants	20.106
• Highway Planning and Construction (ARRA)	20.205
• Shingle Creek Recreational Preserve	20.219
• Federal Transit Cluster – Capital Investment Grants	20.500
• Federal Transit Formula Grants	20.507
• State and Community Highway Safety	20.600
▪ Formula Grants for Other Than Urbanized Areas	20.509
▪ Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513
U.S. Department of Homeland Security	
• Disaster Grants - Public Assistance	97.036
• Hazard Mitigation Grant	97.039
• Emergency Management Preparedness Grant (EMPG)	97.042
• Homeland Security	97.067
▪ Flood Mitigation Assistance - Lunsford Elevation Project	97.029
▪ Assistance to Firefighters Grant	97.044
U.S. Department of Treasury	
▪ Equitable Sharing Program	21.000
U.S. Environmental Protection Agency:	
▪ Hydrilla Demonstration	66.436
▪ Capitalization Grants for State Revolving Funds	66.456
▪ Capitalization Grants for Clean Water State Revolving Funds (ARRA)	66.458
▪ Capitalization Grants for Drinking Water State Revolving Funds (ARRA)	66.468
▪ Brownfield's Assessment and Cleanup Cooperative Agreement	66.818
U.S. Department of Energy	
▪ ARRA State Energy Program	81.041
▪ ARRA - Energy Efficiency and Conservation Block Grant Program	81.128
National Oceanic and Atmospheric Administration (NOAA)	
▪ Coastal Zone Management Program	11.419
U.S. Department of Commerce	
▪ Public Safety Interoperable Communications Grant Program	11.555
Executive Office of the President	
▪ HIDTA - High Intensity Drug Traffic Area	95.001



Schedule of State Financial Assistance Audit Experience	
State Grants	CSFA Number
Florida Department of Environmental Protection	
▪ FRDAP	37.017
▪ Local Government Cleanup Contracting - Petroleum Cleanup	37.024
▪ Water Protection and Sustainability Program	37.066
▪ Wastewater Treatment Facility Construction	37.077
▪ Beach Management Funding Assistance Program	37.003
▪ Ruscelletto Park Pond	37.039
▪ Kissimmee Chambers Park Construct Pre-K Rooms	37.071
Florida Department of Agriculture and Consumer Affairs	
▪ Mosquito Control (Waste Tire and State Aid)	42.003
Florida Department of State	
▪ State Aid to Libraries	45.030
Florida Housing Finance Corporation	
• Statewide Housing Initiatives Program (SHIP)	52.901
• Hurricane Recoveries	52.902
Florida Department of Transportation	
▪ Seaport Grants	55.005
▪ County Incentive Grant Program	55.008
▪ Transit Corridor Program	55.013
▪ State Highway Project Reimbursement	55.023
▪ Transportation Regional Incentive Program	55.026
▪ Commission for the Transportation Disadvantaged Trip and Equipment	55.001
▪ Aviation Development Grants	55.004
▪ Public Transit Block Grant Program	55.010
▪ County and School District Infrastructure Pilot Program	55.029
Florida Department of Community Affairs	
▪ Emergency Management Preparedness Assistance Grant (EMPA)	52.008
▪ Local Emergency Management & Mitigation Initiatives	52.010
▪ Emergency Management Projects	52.023
Florida Department of Children and Families	
▪ Community Based Care Supports	60.094
▪ Mental Health Substance Abuse Reinvestment Grant	60.115
Florida Department of Health	
▪ Emergency Medical Services County Grant	64.003
▪ Emergency Medical Services (EMS)	64.005
Florida Department of Management Services	
▪ E911	72.001
▪ E911 State Grant Program	72.002
Florida Department of Revenue	
▪ Retained Spring Training Franchise	73.016
▪ Florida Arts License Plates Projects	76.041



Schedule of State Financial Assistance Audit Experience		CSFA Number
State Grants		
Florida Fish and Wildlife Conservation Commission		
▪ Aquatic Habitat Conservation and Restoration Projects - Lake Jessup Revegetation		77.016
Florida Department of Juvenile Justice		
▪ Conditional Release Services - Juvenile Enforcement Center (SWEAT Program)		80.018
▪ Juvenile Assessment Centers (JAC)		80.020



CLIENT REFERENCES

Below is a listing of several references that MSL has conducted for single audits, Federal Single Audits and/or financial audits for five public entities within the past five years. For each of the contracts listed below, MSL is the prime consultant and all contracts resulted in completed audits within the timeframe required.

Scope of Work	Client Name	Contact Name, Title Phone Email	Annual Fee
Annual Audit Single Audit 2011 – 2017	City of Venice	Linda Senne, Interim Finance Director O: (941) 486-2626 F: (941) 486-2790 LSenne@Venicegov.com	\$70,000
Annual Audit Single Audit 2010 – 2016	City of Leesburg	Jim Williams, Finance Director (352) 728-9720 james.williams@leesburgflorida.gov	\$75,000
Annual Audit Single Audit 2008 - 2017	City of Sanford	Cynthia Lindsay, Finance Director (407) 688-5026 cynthia.lindsay@Sanfordfl.gov	\$80,000
Annual Audit Single Audit 2013 - 2016	City of Orlando	Michele McCrimmon, Controller (407) 246-2341 michelle.mccrimmon@cityoforlando.net	\$185,000
Annual Audit Single Audit 2013 - 2017	City of Dunedin	Kathy Oster, Accounting Manager (727) 298-3066 koster@dunedinfl.net	\$60,000

Including the clients selected above, we currently provide audit services to:

- 18 Florida municipalities
- 6 Florida counties
- 8 Florida school districts
- 12 Special districts and authorities

Contact information for all of our governmental clients can be provided upon request.



PRICE PROPOSAL

City of North Miami Beach, FL

RFP No. 2016-05A

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 **Moore Stephens Lovelace, P.A.**
 - 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	\$ <u>300</u>	<u>125</u>	\$ <u>37,500</u>
2.	Managers	\$ <u>225</u>	<u>200</u>	\$ <u>45,000</u>
3.	Supervisory Staff Staff	\$ <u>165</u>	<u>300</u>	\$ <u>49,500</u>
		\$ <u>110</u>	<u>375</u>	\$ <u>41,250</u>
4.	Expenses	\$ <u>*</u>		\$ _____
			Less discount	(73,250)
* All expenses are included in our hourly rates. The price quoted is an all-inclusive maximum price			Total	\$ <u>100,000</u>

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



City of North Miami Beach, FL

RFP No. 2016-05A

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: 
Name (typed): Daniel J. O'Keefe, CPA, MBA, CFE
Title: Shareholder
Firm: Moore Stephens Lovelace, P.A.
Date: December 5, 2016

END OF SECTION





REQUIRED FORMS AND ATTACHMENTS

City of North Miami Beach, FL

RFP No. 2016-05A

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: Moore Stephens Lovelace, P.A.

AUTHORIZED SIGNATURE: *D. Lovelace* DATE: 12/5/16

TITLE OF OFFICER: Shareholder





City of North Miami Beach, FL

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8.3 PROPOSAL SIGNATURE PAGE FOR CORPORATION

The officers of the Corporation are as follows:

	<u>NAME</u>	<u>ADDRESS</u>
President	<u>William Miller, Jr., 4366 Conroy Club Drive, Orlando, FL 32823</u>	
Vice-President	<u>Kevin Murphy, 748 Windwillow Circle, Winter Springs, FL 32708</u>	
Secretary	<u>Daniel J. O'Keefe, 1037 Bearded Oaks Terrace, Longwood, FL 32779</u>	
Treasurer	<u>n/a</u>	
Registered Agent	<u>B&C Corporate Services of Central Florida, 390 N. Orange Ave #1400, Orlando, FL 32801</u>	

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

Post Office Address _____ PROPOSER:
Moore Stephens Lovelace, P.A., 255 S. Orange Ave., Suite 600, Orlando, FL 32801
(CORPORATE NAME)

PRESIDENT'S SIGNATURE AND E-MAIL ADDRESS

Is this corporation incorporated in the State of Florida?

ATTEST: Daniel J. O'Keefe
SECRETARY

YES NO

If no, give address of principal place of business: _____





City of North Miami Beach, FL

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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.

Daniel J. O'Keefe, CPA, MBA, CFE

VENDOR'S SIGNATURE

PRINTED NAME

Moore Stephens Lovelace, P.A.

NAME OF COMPANY



City of North Miami Beach, FL

RFP No. 2016-05A

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
- 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.



City of North Miami Beach, FL

RFP No. 2016-05A

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.

Daniel J. O'Keefe, CPA, MBA, CFE *D.J. O'Keefe* December 5, 2016
 Proposer's Name Signature Date

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

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

Daniel J. O'Keefe who, after first being sworn by me, affixed his/her
 [name of individual signing]
 signature in the space provided above on this 5th day of December, 2016

Michele Alexander
 NOTARY PUBLIC



City of North Miami Beach, FL

RFP No. 2016-05A

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: Daniel J. O'Keefe, CPA, MBA, CFE, Shareholder
(print individual's name and title)

For: Moore Stephens Lovelace, P.A.
(print name of entity submitting sworn statement)

whose business address is: 255 S. Orange Avenue, #600, Orlando, FL 32801

and (if applicable) its Federal Employer Identification Number (FEIN) is: _____
(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).



City of North Miami Beach, FL

RFP No. 2016-05A

- 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.

D. J. Oliver
Signature

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

Personally known OR *Michele Alexander*
Name of Notary

Produced identification _____ Notary Public – State of _____



City of North Miami Beach, FL

RFP No. 2016-05A

8.10 ANTI-KICKBACK AFFIDAVIT

STATE OF FLORIDA }
 } SS:
COUNTY OF }

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.

By: *Dingolke*
Title: Shareholder

Sworn and subscribed before this
6th day of December, 2016
Michele Alexander
Notary Public, State of Florida

(Printed Name)
My commission expires: _____



City of North Miami Beach, FL

RFP No. 2016-05A

8.11 NON-COLLUSIVE AFFIDAVIT

STATE OF FLORIDA }
COUNTY OF Orange } SS:

Daniel J. O'Keefe, CPA, MBA, CFE being first duly sworn, deposes and says that:

- a) He/she is the Shareholder, (Owner, Partner, Officer, Representative or Agent) of _____ 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:

Michelle Alexander
Witness

By: Daniel J. O'Keefe

Kelley Lippert
Witness

Daniel J. O'Keefe, CPA, MBA, CFE
(Printed Name)

Shareholder
(Title)



City of North Miami Beach, FL

RFP No. 2016-05A

8.12 PROPOSER QUESTIONNAIRE

1. Today's Date: December 5, 2016
2. Name of Company Submitting Proposal: Moore Stephens Lovelace, P.A.
3. How many years has your firm been in business under its present business name?: 22
3. Under what other former name(s) has your firm operated? Lovelace, Roby & Company, P.A.

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. Corporate Certificate Number J24429, Firm CPA License #AD0031378

8. List the pertinent experience of the key individuals of your firm (continue on insert sheet if necessary): See resumes section of the proposal

9. State the name and title of the individual who will have personal management of the work: William Blend, CPA, CFE, Shareholder

10. State the name and address of attorney, if any, for the firm: n/a





City of North Miami Beach, FL

RFP No. 2016-05A

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: William Miller, Jr., Sandy Swindling, Julie Baird, Farlen Halikman,
Kevin Murphy, Daniel J. O'Keefe, Scot Aurelius

12. State the names, addresses and the type of business of all firms that are partially or wholly owned by Proposer: _____

13. Bank references:

BANK NAME	ADDRESS (CITY, STATE, ZIP)	PHONE NUMBER
Branch Banking & Trust Company	255 S. Orange Ave., Suite 100, Orlando, FL 32801	(407) 563-2846

14. Firm has attached a current Certificate of Liability Insurance? Yes No

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. n/a

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
_____	_____
_____	_____

Moore Stephens Lovelace, P.A.

FIRM NAME

Daniel J. O'Keefe

SIGNATURE OF AUTHORIZED AGENT

Daniel J. O'Keefe, CPA, MBA, CFE, Shareholder

NAME & TITLE, TYPED OR PRINTED



City of North Miami Beach, FL

RFP No. 2016-05A

STATE OF Florida)
COUNTY OF Orange) SS

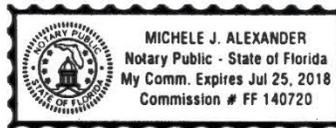
The foregoing instrument was sworn to and subscribed before me this 6th day of December, 2016 by Daniel J. O'Keefe who is personally known to me or produced Michèle Alexander as identification.

NOTARY PUBLIC, State of Florida
Print Name: Michèle Alexander

Commission No.: _____

Commission Expires: _____

SEAL
(if Corporation)



8.13 PROPOSER EXPERIENCE

Submit one form for each client reference. Understand that each client may be contacted to verify the validity of the partnership between the Proposer / Sub vendor and the client. If deemed necessary, a possible site visit will be conducted, at the sole expense of the City, to affirm the validity of the recommended vendor or solution desired.

Prime Proposer/Sub Vendor:

Client Name:

Address:

Client Contact name:

Title:

Phone number:

Email:

Duration of Client Relationship:

Date Started: _____ Date Ended: _____ for _____ Total Years.

Additional information (attach pages as necessary):

Describe the services provided; provide total value of the contract, result of the project and vendors role in the project, difficulties experienced during implementation or ongoing operations. If contract was terminated, state the reason for termination.

8.13 PROPOSER EXPERIENCE

Submit one form for each client reference. Understand that each client may be contacted to verify the validity of the partnership between the Proposer / Sub vendor and the client. If deemed necessary, a possible site visit will be conducted, at the sole expense of the City, to affirm the validity of the recommended vendor or solution desired.

Prime Proposer/Sub Vendor:

Moore Stephens Lovelace, P.A.

Client Name:

City of Leesburg

Address:

501 W. Meadow Street, Leesburg, FL 34749

Client Contact name:

Jim Williams

Title:

Finance Director

Phone number:

(352) 728-9720

Email:

james.williams@leesburgflorida.gov

Duration of Client Relationship:

Date Started: 2010 Date Ended: on going for _____ Total Years.

Additional information (attach pages as necessary):

Describe the services provided; provide total value of the contract, result of the project and vendors role in the project, difficulties experienced during implementation or ongoing operations. If contract was terminated, state the reason for termination.

8.13 PROPOSER EXPERIENCE

Submit one form for each client reference. Understand that each client may be contacted to verify the validity of the partnership between the Proposer / Sub vendor and the client. If deemed necessary, a possible site visit will be conducted, at the sole expense of the City, to affirm the validity of the recommended vendor or solution desired.

Prime Proposer/Sub Vendor:

Moore Stephens Lovelace, P.A.

Client Name:

City of Venice

Address:

401 W. Venice Avenue, Venice, FL 34285

Client Contact name:

Linda Senne

Title:

Finance Director

Phone number:

(941) 486-2626

Email:

lsenne@venicegov.com

Duration of Client Relationship:

Date Started: 2011 Date Ended: on going for _____ Total Years.

Additional information (attach pages as necessary):

Describe the services provided; provide total value of the contract, result of the project and vendors role in the project, difficulties experienced during implementation or ongoing operations. If contract was terminated, state the reason for termination.

VALUE-ADDED BENEFITS

We have provided a variety of services to our clients related to risk assessment for internal controls, fraud litigation, efficiency and cost studies, and policy reviews and monitoring. Some of the professional accounting, auditing, and management consulting services currently provided to our clients include the following:

- Annual financial and compliance audits, including Single Audits of federal and state financial assistance and awards under OMB Uniform Guidance and Chapters 10.550/10.650/10.800/10.850, Rules of the Florida Auditor General;
- Special compliance audits to report compliance with applicable local, state, and federal laws and regulations (for support agencies);
- Issuance of Feasibility Studies, Comfort Letters and Consent Letters in connection with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Issuance of certifications and special reports to document compliance with special provisions and/or covenants of outstanding debt issues;
- Issuance of special reports to confirm the mathematical accuracy of amounts placed in escrow for advance refundings;
- Calculation of estimated and actual federal arbitrage rebates;
- Providing professional assistance and testimony for the validation of bond offerings;
- Assisting in providing presentations for bond ratings with Standard & Poor's and Moody's Investor Service; and
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting. We have assisted over 30 governmental entities in this area.



Following are copies of the declaration pages for our current policies for our Workers' Compensation, General Liability, Commercial Automobile Liability, and Professional Liability. Upon award of the engagement, MSL will add the City as an additional insured.

		CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 2/26/2016		
<p>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.</p> <p>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).</p>						
PRODUCER Arthur J. Gallagher Risk Management Services, Inc. 200 S. Orange Avenue, Suite 1350 Orlando FL 32801			CONTACT NAME: Kelly Nace, CRM PHONE (A/C, No. Ext): _____ FAX (A/C, No): _____ E-MAIL ADDRESS: Kelly_Nace@ajg.com			
INSURED Moore Stephens Lovelace PA 255 S. Orange Ave, Suite 600 Orlando, FL 32801			INSURER(S) AFFORDING COVERAGE		NAIC #	
MOORSTE-01			INSURER A: Depositors Insurance Company		42587	
			INSURER B: ALLIED Property & Casualty Insuranc		42579	
			INSURER C: Travelers Casualty and Surety Compa		19038	
			INSURER D: Travelers Indemnity Co of America		25666	
			INSURER E:			
			INSURER F:			
COVERAGES		CERTIFICATE NUMBER: 431081600		REVISION NUMBER:		
<p>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.</p>						
INSR LTR	TYPE OF INSURANCE	ADD'L SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:		ACP BPOD 3026438245	12/15/2015	12/15/2016	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$300,000 MED EXP (Any one person) \$1,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMP/OP AGG \$2,000,000 \$
A	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		ACP BAPD 3026438245	12/15/2015	12/15/2016	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$		ACP CAP 3026438245	12/15/2015	12/15/2016	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N <input type="checkbox"/> N/A	IAUB3888T38916 IDTCHUB-3869T77-A16	3/1/2016 3/1/2016	3/1/2017 3/1/2017	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Blanket Waiver of Subrogation as required by Written Contract WC Endt (WC 00 03 13 00) FL WC policy						
CERTIFICATE HOLDER Evidence of Insurance			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 			
© 1988-2014 ACORD CORPORATION. All rights reserved.						
ACORD 25 (2014/01)			The ACORD name and logo are registered marks of ACORD			



State of Florida Department of State

I certify from the records of this office that MOORE STEPHENS LOVELACE, P.A. is a corporation organized under the laws of the State of Florida, filed on July 17, 1986.

The document number of this corporation is J24429.

I further certify that said corporation has paid all fees due this office through December 31, 2016, that its most recent annual report/uniform business report was filed on January 14, 2016, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

*Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this
the Fourteenth day of January,
2016*



Ken Detjmer
Secretary of State

Tracking Number: CC3486794277

To authenticate this certificate, visit the following site, enter this number, and then follow the instructions displayed.

<https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication>



Detail by Entity Name

FLORIDA DEPARTMENT OF STATE
DIVISION OF CORPORATIONS

www.sunbiz.org

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Detail by Entity Name

Florida Profit Corporation
MOORE STEPHENS LOVELACE, P.A.

Filing Information

Document Number	J24429
FEI/EIN Number	59-3070669
Date Filed	07/17/1986
State	FL
Status	ACTIVE
Last Event	AMENDMENT
Event Date Filed	07/24/2012
Event Effective Date	NONE

Principal Address

255 S. Orange Ave
Suite 600
Orlando, FL 32801

Changed: 01/05/2015

Mailing Address

255 S. Orange Avenue
Suite 600
Orlando, FL 32801

Changed: 01/05/2015

Registered Agent Name & Address

B&C CORPORATE SERVICES OF CENTRAL FLORIDA
390 NORTH ORANGE AVENUE - SUITE 1400
ORLANDO, FL 32801

Name Changed: 12/14/2011

Address Changed: 12/14/2011

Officer/Director Detail

Name & Address

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Detail by Entity Name

Title CH

BAIRD, JULIE
255 S. Orange Avenue
Suite 600
Orlando, FL 32801

Title PRES

MILLER, WILLIAM, Jr.
255 S. Orange Avenue
Suite 600
Orlando, FL 32801

Title DIR

O'KEEFE, DANIEL J
255 S. Orange Avenue
Suite 600
Orlando, FL 32801

Title DIR

Murphy, Kevin D
255 S. Orange Avenue
Suite 600
Orlando, FL 32801

Annual Reports

Report Year	Filed Date
2014	01/10/2014
2015	01/05/2015
2016	01/14/2016

Document Images

01/14/2016 -- ANNUAL REPORT	View image in PDF format
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01/08/2013 -- ANNUAL REPORT	View image in PDF format
07/24/2012 -- Amendment	View image in PDF format
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01/24/2011 -- ANNUAL REPORT	View image in PDF format
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05/29/2007 -- ANNUAL REPORT	View image in PDF format
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04/02/2004 -- ANNUAL REPORT	View image in PDF format
04/11/2003 -- ANNUAL REPORT	View image in PDF format
05/23/2002 -- Amendment	View image in PDF format
05/16/2002 -- ANNUAL REPORT	View image in PDF format
03/15/2001 -- ANNUAL REPORT	View image in PDF format
06/23/2000 -- ANNUAL REPORT	View image in PDF format
07/21/1999 -- ANNUAL REPORT	View image in PDF format
10/07/1998 -- ANNUAL REPORT	View image in PDF format
04/13/1998 -- Name Change	View image in PDF format
06/02/1997 -- ANNUAL REPORT	View image in PDF format
06/18/1996 -- ANNUAL REPORT	View image in PDF format
04/04/1995 -- ANNUAL REPORT	View image in PDF format

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State of Florida, Department of State

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001029

Local Business Tax Receipt
Miami-Dade County, State of Florida
-THIS IS NOT A BILL - DO NOT PAY

LBT

EXPIRES
SEPTEMBER 30, 2017
Must be displayed at place of business
Pursuant to County Code
Chapter 8A - Art. 9 & 10

3934479

BUSINESS NAME/LOCATION
MOORE STEPHENS LOVELACE PA
701 BRICKELL AVE 550
MIAMI FL 33131

RECEIPT NO.
RENEWAL
2046622

OWNER
MOORE STEPHENS LOVELACE PA
WILLIAM MILLER JR PRES
Employee(s) 9

SEC. TYPE OF BUSINESS
212 P.A./CORP/PARTNERSHIP/FIRM

**PAYMENT RECEIVED
BY TAX COLLECTOR**
\$45.00 07/14/2016
CREDITCARD-16-040575

This Local Business Tax Receipt only confirms payment of the Local Business Tax. The Receipt is not a license, permit, or a certification of the holder's qualifications, to do business. Holder must comply with any governmental or nongovernmental regulatory laws and requirements which apply to the business.

The RECEIPT NO. above must be displayed on all commercial vehicles - Miami-Dade Code Sec 8a-276.

For more information, visit www.miamidade.gov/taxcollector

