

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

RFP No. 2016-05A

December 7, 2016

MARCUM
ACCOUNTANTS ▲ ADVISORS

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December 7, 2016

City of North Miami Beach
Attn: Meghan Cianelli Bennett
17011 North East 19th Avenue, Room 315
North Miami Beach, Florida 33162

Marcum LLP (Marcum) is pleased to respond to the RFP No. 2016-05A to provide independent auditing services for the City of North Miami Beach, Florida (the City).

Over our 60 year history, Marcum has provided professional services to the public sector, including counties, local governments, government pension plans, charter schools, community redevelopment agencies, special districts and other governmental entities. In the past year alone, the Florida region of Marcum has performed more than 40 audits of governmental entities. We have extensive experience in the Federal and Florida Single Acts and the Uniform Guidance.

As outlined in our proposal, we will conduct an audit of the financial statements of the City, for an initial period of three (3) years beginning with fiscal year ending September 30, 2016, with an option to renew for two (2) additional one (1) year periods, at the sole discretion of the City. We commit to perform the work within the time period defined in the request for proposal.

THE MARCUM DIFFERENCE

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

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

LOCAL FIRM SERVICE PHILOSOPHY/NATIONAL FIRM RESOURCES: Being a National firm with 29 offices and approximately 1,550 professionals, we serve as a strategic alternative to the larger firms. The partners and managers with whom you will develop relationships, drive all major decisions; possessing both the appropriate resources and decision making authority. **Our local firm approach provides hands-on service and timely communication, resulting in the City receiving the best of both worlds.**

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



ABILITIES AND EXPERIENCE OF PROFESSIONAL STAFF: For this proposed engagement Marcum has assembled an audit team whose skills and experience match the requirements of the City. The proposed client service and audit engagement partner, Michael D. Futterman has extensive experience in performing audits of governmental entities. Michael is also the partner-in-charge of governmental services of the Southeast region of Marcum. He will be supported by an audit manager, Moises D. Ariza, and a team of professionals. All decisions that affect the planning, execution and completion of the proposed audit will be made by Michael D. Futterman. His experience in conducting audits for other governmental entities brings a wealth of knowledge and gives the opportunity to be more efficient and effective to the City.

The issues of audit quality and technical proficiency are important matters for consideration. Equally important is a firm's commitment to continuing communications and providing a high caliber of professional service in a timely manner. Accounting firms, like people, have distinctive personalities. Perhaps the quality that best describes **Marcum is our ability to go beyond the routine, to provide an extra dimension in quality, effort and service to our clients.** Marcum members are always accessible and are sensitive to your needs. We will be available to answer questions, discuss audit issues, and provide solutions to such issues throughout the year as they arise. We believe that this commitment and performance, as well as our commitment to ongoing communication with you, sets Marcum apart from other firms. **Although our fees may not be the lowest, our service, our technical competency, and our value to you will be unparalleled.** Our Florida offices are located in Miami, Fort Lauderdale, West Palm Beach, and Orlando. We currently have more than 185 employees in our four Florida offices, however the resources of all of our 29 offices are available to us.

Our technical competencies will be essential over the next several years with the implementation of new significant Governmental Accounting Standards Board pronouncements. **This assistance will be provided at no additional cost to the City.**

We welcome the opportunity to answer any questions and to provide further information regarding our services and experience. Thank you for your consideration.

Sincerely,



Marcum LLP
Michael D. Futterman, CPA,
Partner-in-Charge of Governmental Services for the Southeast Region
Authorized to represent and contractually bind the Firm
michael.futterman@marcumllp.com



TAB A: SCOPE OF SERVICES PROPOSED

SPECIFIC AUDIT APPROACH

Scope of Services Proposed

Based on our understanding of the expectations and requirements of the City as set-forth in the request for proposal, the following is a summary of the scope of our work. All work will be completed in the timeframe specified in the request for proposal.

Audit of the City's Financial Statements

The Firm will perform an audit of the financial statements of the City of North Miami Beach, Florida for three (3) years beginning with the fiscal year ending September 30, 2016 with two (2) additional 1-year renewal term based upon satisfactory performance and mutual agreement. The objective of the audit is the expression of an opinion that the financial statements are fairly presented, in all material respects, and in conformity with accounting principles generally accepted in the United States.

The Firm will issue the following reports in accordance with *Generally Accepted Auditing Standards and Government Auditing Standards*:

- Report on the fair presentation of the basic financial statements as a whole in conformity with accounting principles generally accepted in the United States.
- Report on internal control over financial reporting and on compliance with laws and regulations and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Management letter in accordance with the Rules of the Auditor General.
- Independent Accountants Report on Compliance Pursuant to Section 218.415 Florida Statutes.

As applicable, the Firm will perform a single audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Federal Single Audit Act the provisions of OMB Uniform Guidance, the Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida.

As applicable, the following additional reports will be issued:

- Report on the schedule of expenditures of federal awards and state financial assistance.
- Report on compliance and internal control over compliance applicable to each major federal awards program and state financial assistance project.
- Schedule of findings and questioned costs.

We will also provide technical assistance to ensure the City's Comprehensive Annual Financial Report meets all the requirements of the GFOA's Certificate of Achievement for Excellence in Financial Reporting.

Each year, we will also review the (AFR) annual financial report filed by the City with the Department of Financial Services, pursuant to section 218.32, Florida Statutes, to verify that it is in agreement with the audited financial statements and data collection form submitted to the Federal Audit Clearing House as required by OMB Super Circular.

Required Standards

The Firm's audit will be performed in accordance with the following requirements, as applicable:

- Statements on Auditing Standards issued by the AICPA
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- *Codification of Governmental Accounting and Financial Reporting Standards*, as promulgated by the Governmental Accounting Standards Board
- *Audit and Accounting Guide, State and Local Governments*, published by the American Institute of Certified Public Accountants (AICPA)
- Statements and interpretations issued by the Financial Accounting Standards Board
- Florida Statutes, Chapter 189 and 11.45
- Florida Statutes, Section 218.39
- Rules of the Auditor General of the State of Florida, Chapter 10.550
- State of Florida Department of Financial Services

- Florida Single Audit Act, (Section 215.97, Florida Statutes) and Chapter 270-1, Rules of the Executive Office of the Governor
- All other applicable provisions of rules, regulations, statutes or orders which may pertain to the engagement

Required Standards

Marcum agrees to retain all workpapers and reports, the Firm's expense for a minimum of five (5) years unless the Firm is notified in writing by the City of the need to extend the retention period.

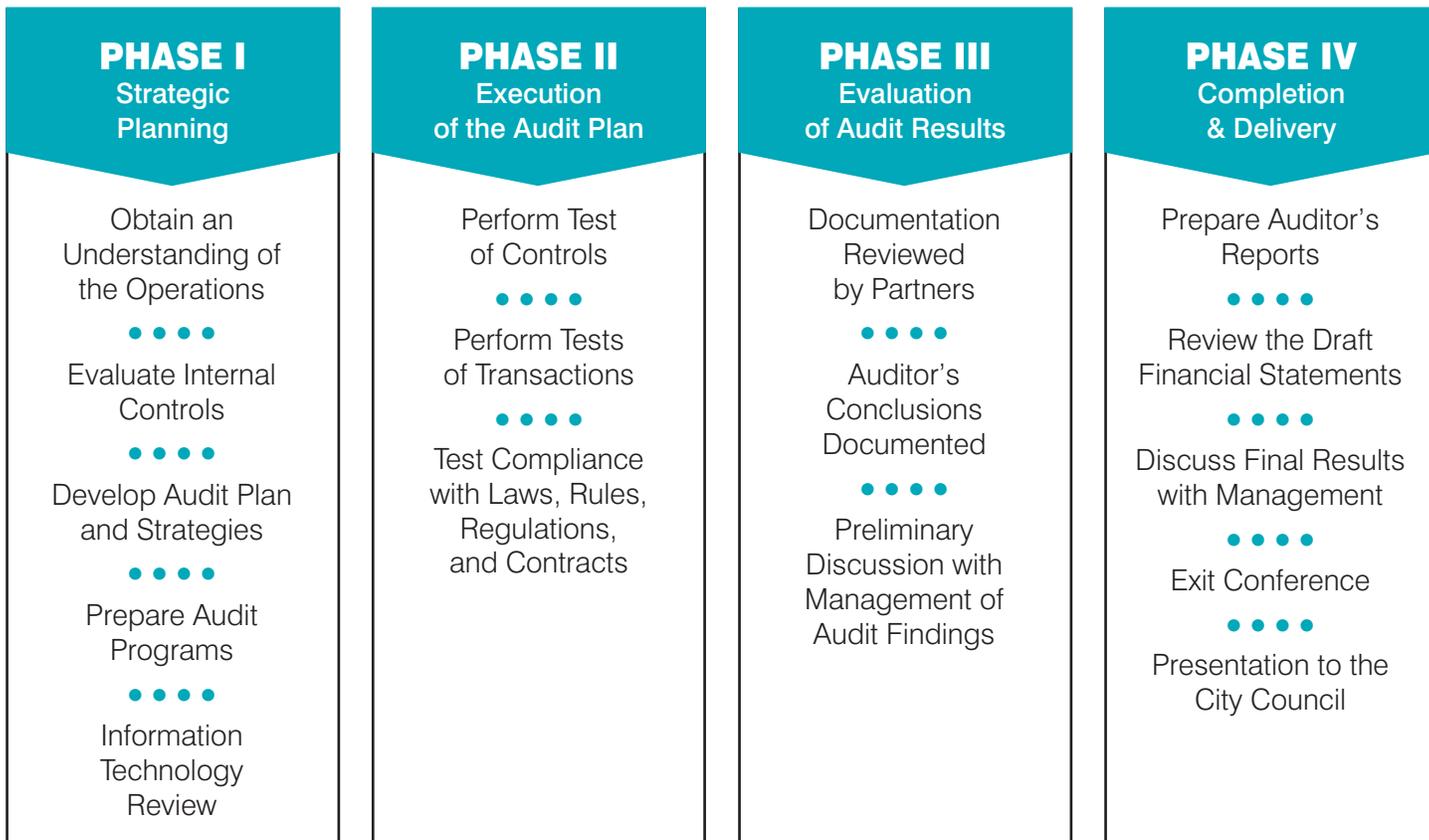
Monitoring and Communication

The Firm will report the following information to the City Council and Board of Trustees, as applicable.

- The auditor's responsibility under generally accepted auditing standards and Government Auditing Standards
- Significant accounting policies
- Management's judgments and accounting estimates
- Significant audit adjustments; uncorrected misstatements
- Other information in documents containing audited financial statements
- Disagreements with management
- Management consultation with other accountants
- Major issues discussed with management prior to retention
- Difficulties encountered in performing the audit

SPECIFIC AUDIT APPROACH

The audit will be conducted in four phases, as shown below. These phases are discussed in more detail on the following pages. We confirm our ability to fulfill all elements of the scope of work.



Phase I: Strategic Planning (October - November)

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

- Review the current regulatory and statutory compliance requirements within which the entity operates. This will include a review of applicable federal and state regulations; ordinances, bond covenants, contracts, and other agreements; meeting minutes of the City Council.

- Review major sources of information such as budgets, organization charts, procedures manuals, financial systems and management information systems.
- Determine the most practical and effective way to apply computer-aided audit tools to convert and analyze data and generate reports.
- Review internal control systems, including determining an audit risk assessment.
- Consider the methods used to process accounting information that influence the design of the internal control system. This includes understanding the design of relevant policies, procedures, and records and whether they have been placed in operation.
- Design audit programs to ensure that they incorporate financial statement assertions, specific audit objectives and appropriate audit procedures to achieve the specified objectives.

- Identify and resolve accounting, auditing and reporting matters.
- Prepare detailed audit plans, including a list of schedules to be prepared by the City personnel.

Risk-Based Audit Technologies

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

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

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

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

Specific Fraud Investigative Techniques

Professional Auditing Standards imposes on auditors the additional responsibility to “plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements due to fraud.”

By redirecting our efforts through a risk-based approach and additional fraud inquiry techniques, audits are significantly enhanced.

Phase II: Execution of Audit Plan (December - January)

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to

identify any matters that may impact the completion of our audit work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to:

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

Account Balance Tests

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

Transaction and Control Tests

Substantive testing and control tests are often combined to use one sample to achieve more than one audit objective. We often test the controls to verify that the transactions were properly authorized in accordance with the City’s procedures. Under the Federal and Florida Single Audits, we are required to test internal controls over compliance for each major program.

Compliance Tests

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

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

Information Technology Audit Techniques

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

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

In client situations where there is significant accounting data processed electronically, we use a state-of-the-art software program (IDEA) to extract and summarize computerized financial data files. Some of the uses of this program are:

- Retrieving aged receivables information
- Extracting credit balances in accounts receivable reports
- Extracting pre-determined sample items from reports for testing
- Merging files for the purposes of extracting information that meets predetermined criteria
- Sorting information
- Footing reports
- Searching for anomalies

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

Phase III: Evaluation of Audit Results (February)

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

Phase IV: Reporting (March)

In this phase of the audit, the engagement team will complete the tasks related to the closing of year-end balances and financial reporting. This will include final testing in areas including compliance, balance sheet accounts, revenues and expenditures.

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

MANAGEMENT LETTER/FINDINGS

The Firm will prepare a management letter for the City to identify systemic deficiencies observed. The letter also may offer recommendations for changes in accounting and other procedures in order to improve operations.

As each potential management letter point is identified in the audit process, the engagement team will document the condition, our recommendation, and the benefits of the recommended action. All potential comments will be reviewed with key staff members before issuance.

The Firm's policy is to prepare this report as a vehicle for suggesting improvements to enhance efficiency, management effectiveness, and the degree of internal control.

Findings (material weaknesses and significant deficiencies and material instances of noncompliance) are required to be reported in writing and will be included in the schedule of findings and questioned costs.

SEGMENTATION

The following is a summary of the proposed hours for the audit services. This includes the financial audit and a federal and Florida single audit.

Phase	Partners	Manager	Supervisor	Senior & Staff	Total
Strategic Planning	10	15	50	40	115
Execution of the Audit Plan	20	55	200	290	565
Evaluate Audit Results	20	30	25	15	90
Reporting	<u>15</u>	<u>30</u>	<u>25</u>	<u>10</u>	<u>80</u>
	<u>65</u>	<u>130</u>	<u>300</u>	<u>335</u>	<u>850</u>

IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS, IRREGULARITIES, AND/OR ILLEGAL ACTS

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

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

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

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



**TAB B: OVERALL BUSINESS
APPROACH/INVESTMENT/PROPOSED
FINANCIAL PLAN**

**OVERALL BUSINESS APPROACH/
INVESTMENT/PROPOSED FINANCIAL PLAN**

The overall audit approach is outlined in Tab A - Scope of Services Proposed. The Firm has the capability, both technically and adequate workforce to complete the services rendered under this proposal. The Firm affirms we will **not** subcontract any portion of the contract. The Firm's latest financial statements are available on the following pages.

**Marcum LLP
Balance Sheet**

<u>ASSETS</u>	<u>12/31/2015</u>	<u>12/31/2014</u>
<u>Current Assets</u>		
Total Current Assets	66,063,302	60,338,905
<u>Fixed Assets</u>		
Total Fixed Assets	7,829,661	6,960,288
<u>Other Assets</u>		
Total Other Assets	32,878,606	16,871,233
<u>Intercompany</u>		
Total Intercompany	6,956,106	4,029,925
TOTAL ASSETS	\$ 113,727,676	\$ 88,200,351

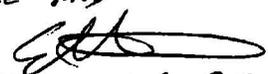
<u>LIABILITIES</u>	<u>12/31/2015</u>	<u>12/31/2014</u>
<u>Current Liabilities</u>		
Total Current Liabilities	32,141,415	25,196,528
<u>Long Term Liabilities</u>		
Total Long Term Liabilities	15,039,435	5,575,303
<u>Equity</u>		
Total Equity	66,546,826	57,428,520
TOTAL LIABILITIES & OWNERS EQUITY	\$ 113,727,876	\$ 88,200,351

*CERTIFIED TRUE
+ ACCURATE*

MARCUM LLP - CFO
3/11/16

MARCUM LLP - (;Chicago;CN;FL;HQ;NE;NJ;No. CA;NY;PA;So. CA)
 Current Year Actual vs. Prior Year
 2015

	12 MONTHS ENDED DECEMBER			
	CURRENT YEAR		PRIOR YEAR	
	DOLLARS	PERCENT	DOLLARS	PERCENT
Standard fees	317,521,507	116.29%	314,634,431	125.16%
Write Up/Down	(67,508,164)	-24.72%	(81,034,699)	-32.23%
Adjustment	2,840,065	1.04%	(1,393,777)	-0.55%
Shared Services Revenue	20,188,600	7.40%	19,187,991	7.63%
Net Fees	273,052,028	100.00%	251,393,946	100.00%
Payroll and Benefits	111,019,396	-40.66%	103,475,295	-41.16%
Shared Service Admin	11,098,528	-4.06%	11,468,831	-4.56%
Payroll and Benefits	122,117,924	-44.72%	114,944,126	-45.72%
Margin after salaries	150,934,104	55.28%	136,449,821	54.28%
Facility Expense	14,662,297	-5.37%	14,795,059	-5.88%
Technology Expense	4,922,546	-1.80%	5,237,922	-2.08%
Marketing & Promotion Expense	5,584,087	-2.05%	4,810,925	-1.91%
General & Administrative expenses	27,778,235	-10.17%	23,204,512	-9.23%
Training & Recruiting Expense	3,455,986	-1.27%	2,645,513	-1.13%
Shared Services G&A	3,387,072	-1.24%	3,046,006	-1.21%
Depreciation	2,391,570	-0.88%	2,281,213	-0.90%
Operating Expenses	62,189,793	-22.78%	56,201,150	-22.36%
Operating income (loss)	88,744,311	32.80%	80,248,679	31.92%
Shared Services Partners and Exps	5,713,000	-2.09%	4,673,154	-1.86%
Other Income	(2,842,043)	1.04%	(1,970,639)	0.78%
Other Expense	9,058,711	-3.32%	8,527,421	-3.39%
Non-Operating and Other	11,929,668	-4.37%	11,229,936	-4.47%
Income before partners draw	76,814,643	28.13%	69,018,734	27.45%
Drawing	(61,073,212)	-22.37%	(55,077,618)	-21.91%
Net Income (Loss)	15,741,431	5.76%	13,941,116	5.55%

CERTIFIED TRUE AND
 ACCURATE - 

MARCUM LLP - CFO

3/11/16

Last time refreshed on 3/4/16



TAB C: FIRM QUALIFICATIONS AND EXPERIENCE

MARCUM INTRODUCTION

Marcum LLP is one of the largest independent public accounting and advisory services firms in the nation. Ranked among the top Firms in the nation, Marcum offers the resources of 1,550 professionals, including over 200 partners, in more than 29 offices throughout the U.S., and internationally. Headquartered in New York City, the Firm's presence runs deep with full-service offices strategically located in major business markets. Marcum is a member of the Marcum Group, an organization providing a comprehensive range of professional services spanning accounting and advisory, technology solutions, wealth management, and executive and professional recruiting. The Marcum Group companies include Marcum LLP; Marcum Technology LLC; Marcum Search LLC; Marcum Financial Services LLC; and Marcum Bernstein & Pinchuk LLP. For a listing of all of Marcum's partners, please visit our website at www.marcumllp.com.

Established in 1951, Marcum is a leader with an outstanding reputation at the national and regional levels.

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

Marcum professionals combine practical knowledge with years of experience to provide a level of understanding and service that is unique among professional service firms. The Firm takes a team approach to every engagement, ensuring the highest degree of technical knowledge, experience and understanding of current issues and regulatory

matters. In addition, as a founding member of The Leading Edge Alliance, a worldwide group of large, independent accounting practices, the Firm's professionals have added access to a wide range of industry and service specialization.

OUR SPECTRUM OF SERVICES INCLUDE:

Assurance Services

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

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

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

Advisory Services

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

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

Tax Services

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

IT RISK AND ASSURANCE SERVICES

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

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

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

Technology Consulting Insights

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

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

Top-Level Attention

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

Personal Service

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

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

Information Risk Management

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

Operation Effectiveness

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

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

Privacy & Compliance

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

Technology Consulting

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

RELATED SERVICES FOR GOVERNMENTAL ENTITIES

GFOA Certificate of Achievement Program

We have assisted all of our clients who participate in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. This program is recognized as the highest award in governmental financial reporting. The Certificate of Achievement has been awarded on all of the financial statements for participating clients, including first time submissions. Several members of the Marcum team are special reviewers for the GFOA Certificate of Achievement Program. Michael D. Futterman has been a special reviewer for the Certificate Program since 1992 and Moises D. Ariza is also a Certificate Program reviewer.

EXPERIENCE IN FINANCIAL AND SINGLE AUDITS

The Firm has more than 60 years of experience in performing audits of governmental entities, including preparing governmental financial statements and performing Federal and Florida Single Audits, as well as CITT audits(1/2 Cent Transportation Surtax), GOB audits. Annually we perform more than 50 Single Audit engagements.

LOCAL OFFICES

The Florida Division of Marcum has offices in Miami, Fort Lauderdale, West Palm Beach and Orlando with 16 partners and a staff of 185, including support staff.

The size of our Florida region staff is as follows:

OFFICE LOCATION					
Level	Miami	Fort Lauderdale	West Palm Beach	Orlando	Total
Partners	7	6	2	1	16
Directors	0	1	0	0	1
Senior Managers	4	5	3	1	13
Managers	4	5	2	2	13
Supervisors	5	5	5	2	17
Seniors	10	10	6	4	30
Staff	18	19	13	5	55
Operations	14	15	8	3	40
Total	62	66	39	18	185

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

QUALITY CONTROL SYSTEM

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

The Firm participates in an external quality review program requiring an on-site independent examination of our Accounting and Auditing practice. The Firm has consistently received a "clean" opinion on the quality of the Firm's audit practice. This is the highest level of achievement and recognition in the

peer review program. The latest peer review report for Marcum LLP is included in Tab G. The Firm's governmental engagements were included in its latest review.

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

DISCIPLINARY ACTION

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

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

PCAOB INSPECTION RANKINGS

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

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

* Includes Marcum Bernstein & Pinchuk

The same system of quality control utilized to achieve the results above is applied to our governmental practice.

INDEPENDENCE

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

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

LICENSE TO PRACTICE IN FLORIDA

We affirm that Marcum LLP is a licensed certified public accounting firm and is in good standing with all regulatory agencies. The Firm is a good standing member of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA). All professional staff, upon successful completion of the CPA exam, become members of both organizations. We affirm that **the Firm and all assigned key professional staff are properly licensed and certified to practice in Florida and have performed continuous CPA services for a minimum of five (5) years.** The Firm is registered annually with the Florida Department of Business and Professional Regulation – Board of Accountancy.

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

The next two pages of our proposal contain the State of Florida license and the local firm's Business Tax Certificate applicable to the Firm's Miami office.



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

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

(850) 487-1395

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

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

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

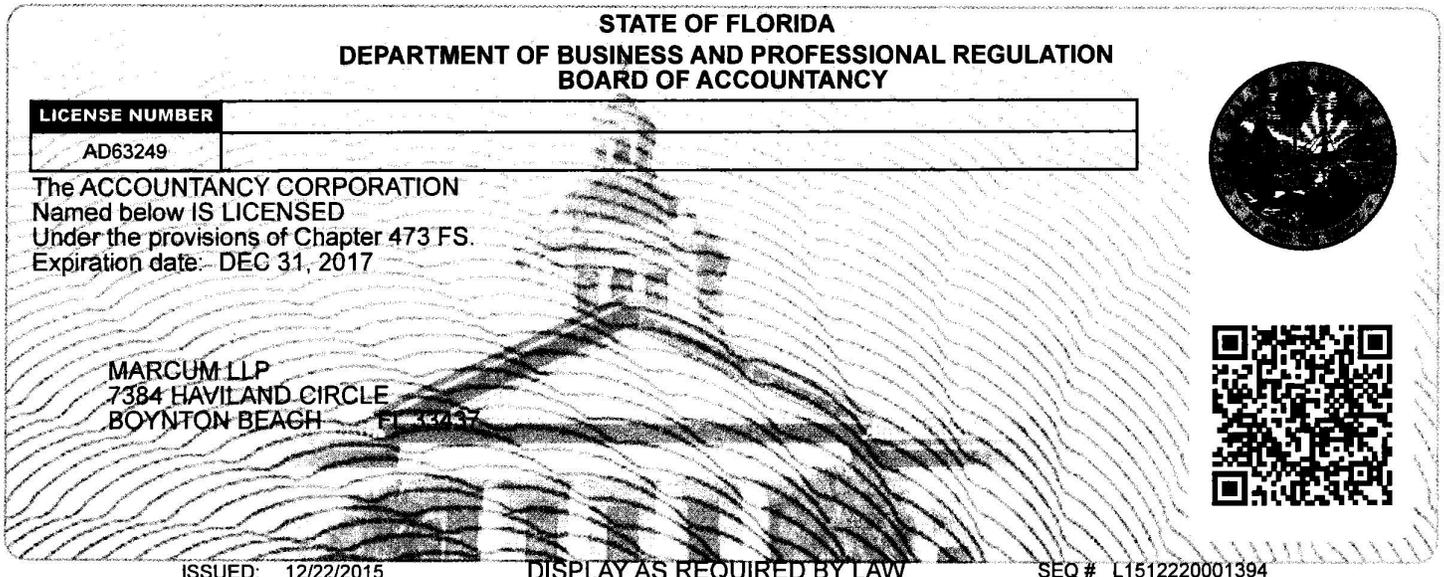
Our mission at the Department is: License Efficiently, Regulate Fairly. We constantly strive to serve you better so that you can serve your customers. Thank you for doing business in Florida, and congratulations on your new license!



DETACH HERE

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY



ISSUED: 12/22/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1512220001394



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Partnership Detail

Limited Liability Partnership Name

MARCUM LLP

Principal Address

ONE S.E. THIRD AVE.
 11TH FLOOR
 MIAMI, FL 33131 US
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 TALLAHASSEE, FL 32301

Document Images

05/28/2009 -- LLP	<input type="button" value="View image in PDF format"/>
03/14/2016 -- LLP Business Report	<input type="button" value="View image in PDF format"/>
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08/20/2013 -- LLP Business Report	<input type="button" value="View image in PDF format"/>
02/21/2012 -- LLP Business Report	<input type="button" value="View image in PDF format"/>
04/11/2011 -- LLP Business Report	<input type="button" value="View image in PDF format"/>
04/09/2010 -- LLP Business Report	<input type="button" value="View image in PDF format"/>

Professional Development

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

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

For the past 22 years, Marcum has presented an annual Governmental Symposium, which is an 8 hour accounting and auditing seminar that focuses on current developments in governmental affairs, including accounting, legal and operational topics. We encourage our clients, and non-clients, **at no cost to them**, to attend this technical (CPE) Symposium.

All members of the audit team meet or exceed the CPE requirements mandated by professional auditing standards (including Government Auditing Standards) and all CPAs assigned meet or exceed the CPE in governmental accounting as required by the State Board of Accountancy. In addition, the partner, manager, and supervisor on the proposed engagement team have been instrumental in the implementation of new pronouncements with our clients. Most recently, the team assisted our clients with the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment to GASB Statement No. 68*.

COMMITMENT TO QUALITY AND CONFIDENTIALITY

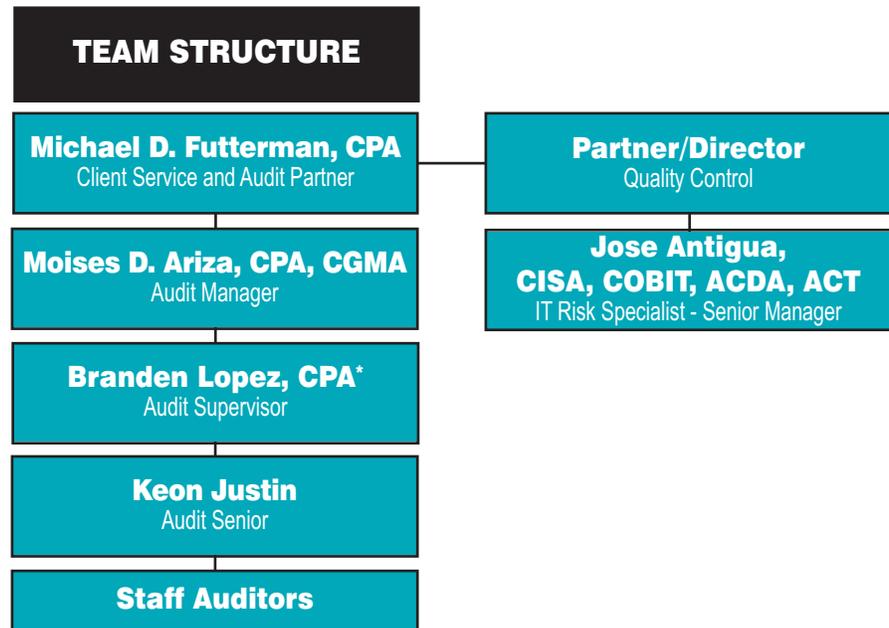
As previously reflected in the results of our PCAOB inspection, Marcum has a system of quality control that is second to none. Every engagement has an engagement quality reviewer that must approve the release of the financial statements. This provides an additional layer of review and oversight above and beyond those provided by the senior manager and engagement partner.

Marcum understands the industry risks associated with the information technology environment and has multiple layers and levels of security to ensure the privacy and confidentiality of the City's information. Security and encryption begins largely on the laptops utilized by our staff. The hard drives are encrypted to prevent access to the data in case the laptop is lost or stolen. In order to access our laptops there is a pre-boot login which is required before the laptop even begins to turn on and access our network beyond the passwords required to access the individual programs. As an additional layer of security, the CD roms and USB drives on our laptops have been disabled. As a client of the Firm, you will receive a unique user ID and password to an MFT site which will allow you to upload files. This site is housed and maintained internally to ensure data is transmitted securely.



TAB D: EXPERIENCE OF KEY PERSONNEL

PARTNERS, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE



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

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

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

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

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

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the Firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the City. However, in either case, the City retains the right to approve or reject replacements. Our Firm policy is to maintain continuity of staff assignment on succeeding audits.

Key members mentioned in this proposal can only be changed with the express prior written permission of the City, which retains the right to approve or reject replacements. Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

*Licensed in the State of New Hampshire

QUALIFICATIONS OF ENGAGEMENT STAFF

Michael D. Futterman, CPA **Client Service and Audit Partner**

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

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

Quality Control Reviewer

Our quality control review department has extensive experience in the governmental accounting and auditing sector. The quality control reviewer is responsible for reviewing the form and content of the audit workpapers and the auditor's report, as well as, the review of the financial statements in accordance with Firm and professional standards. This quality control reviewer also serves as a high level technical resource for the engagement team, as well as, management.

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

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

Moises D. Ariza, CPA, CGMA **Audit Manager**

As the audit manager, Mr. Ariza will be responsible for the planning and direction of the audit, developing audit programs, selecting and assigning personnel and reviewing all phases of the audit. He will also maintain contact with the City personnel, coordinate ongoing work and advise management on the status of the engagement. As the manager, Mr. Ariza will also report to the audit partner. He has more than 8 years of experience serving clients in the private and governmental sectors.

Branden Lopez, CPA* **Audit Supervisor**

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

*Licensed in the State of New Hampshire

1. PARTNERS

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

PARTNERS

Essential Functions

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

2. MANAGERS

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

MANAGERS

Essential Functions

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

3. SUPERVISORS

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

SUPERVISORS

Essential Functions

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

4. SENIOR AND STAFF AUDITORS

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

SENIOR AND STAFF AUDITORS

Essential Functions

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

Michael D. Futterman

ASSURANCE SERVICES

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

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

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

Professional & Civic Affiliations

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

Articles, Seminars & Presentations

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

CPE (Past two years)	102
Governmental	
Other (Accounting, Auditing, Technical and Behavioral)	45
Total	147



Michael D. Futterman, CPA*
Partner

AREAS OF EXPERTISE

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

KEY CLIENTS

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

EDUCATION

Bachelor of Business Administration,
Florida Atlantic University



MARCUMGROUP
MEMBER

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

Phone 305.995.9610
michael.futterman@marcumllp.com
www.marcumllp.com

MARCUM
ACCOUNTANTS ▲ ADVISORS

CURRENT AND FORMER GOVERNMENTAL CLIENTS

MICHAEL D. FUTTERMAN, CPA <i>Government Experience</i>	Years on Job	Includes Pension Audits	Single Audit	CRA Audit
Bal Harbour Village	8	✓	✓	
City of Aventura	3			
* City of Boca Raton	8	✓	✓	✓
* City of Coconut Creek	3	✓	✓	
* City of Deerfield Beach	1	✓	✓	
* City of Florida City	22	✓	✓	✓
* City of Hallandale Beach	6	✓	✓	✓
City of Hialeah	6	✓	✓	✓
* City of Homestead	10	✓	✓	✓
City of Marathon	5		✓	
City of Miami Springs	7	✓		
City of Miramar	8	✓	✓	
City of North Miami	15	✓	✓	
City of North Miami Beach	15	✓	✓	
City of Oakland Park	4	✓		
* City of Palm Beach Gardens	2	✓		
City of Pembroke Pines	10	✓	✓	
* City of Pompano Beach	1	✓	✓	✓
* City of Sunrise	7	✓	✓	
City of Sunny Isles Beach	5			
* Florida Keys Aqueduct Authority	6	✓		
City of West Palm Beach	5	✓	✓	✓
Miami Shores Village	8			
* Miami-Dade Water & Sewer Department	10	✓	✓	
* Northern Palm Beach County Improvement District	8			
* Town of Bay Harbor Islands	11	✓		
Town of South Palm Beach	4			
* Town of Surfside	8	✓	✓	
* Village of Key Biscayne	25	✓	✓	
* Village of Tequesta	5	✓		

*Current Client

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER

AC0021810

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

FUTTERMAN, MICHAEL DAVID
1260 102ND ST
MIAMI FL 33154



ISSUED: 09/25/2014

DISPLAY AS REQUIRED BY LAW

SEQ # L1409250001196

José L. Antigua

ASSURANCE SERVICES

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

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

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

Professional & Civic Affiliations

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

Designations & Accreditations

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

Articles, Seminars & Presentations

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

CPE (Past three years)

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

Total

137



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

AREAS OF EXPERTISE

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

KEY CLIENTS

Financial Services
Government
Healthcare
IT Services
Retail

EDUCATION

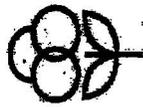
Bachelor Degree in
Systems Engineering
Instituto Tecnológico de Santo
Domingo (INTEC)



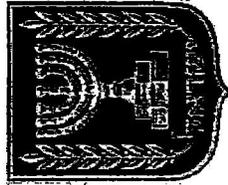
MARCUMGROUP
MEMBER

Phone 305.995.9600 ext. 38054
jose.antigua@marcumllp.com
www.marcumllp.com

MARCUM
ACCOUNTANTS ▲ ADVISORS



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



STATE OF ISRAEL
Ministry of Foreign Affairs
(MFA)

gov
www.gov.il

Ministry of Finance
Accountant General Department
General Reform Program

Certificate

WE CERTIFY THAT **Jose Antigua**

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

Haim Divon

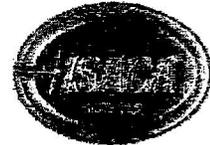
Haim Divon
Deputy Director General
Director MASHAV
Ministry of Foreign Affairs

Nadilly Rosenthal

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

Boaz Dolev

Boaz Dolev
Director e-gov Department
Ministry of Finance



CERTIFIED INFORMATION SYSTEMS AUDITOR®

ISACA hereby certifies that

JOSE LUIS ANTIGUA DIAZ

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

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

23 July 2013

Date of Certification

International President of ISACA and ITGI

31 January 2017

Expiration Date

Chair, CISA Certification Committee

13109807

Certificate Number



Moises D. Ariza

ASSURANCE SERVICES

Moises Ariza is a Manager in the Firm's Assurance Division. He has over 8 years of experience in the accounting profession providing accounting, and auditing, for local government, and public and private enterprises across a variety of industries, both domestically and internationally. He provides services to a wide range of clients within the aforementioned industries, these include: manufacturing, retail, telecommunications, and employee benefit plans. In addition, Mr. Ariza has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

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

Professional & Civic Affiliations

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

Articles, Seminars & Presentations

GASB Statement No.72 - Fair Value Measurement and Application, published 2016
Navigating through GASB 68, published 2016
Government Auditing Standards and Circular A-133 Audits, Internal Training
Risk Assessment and Audit Approach, Internal Training
Related Party Transactions, Internal Training
Employee Benefit Plans, Internal Training

CPE (Past three years)	101
Governmental	
Other (Accounting, Auditing, Technical and Behavioral)	<u>58</u>
Total	<u><u>159</u></u>



Moises D. Ariza, CPA*, CGMA
Manager

AREAS OF EXPERTISE

Financial Audits
Federal & Florida Single Audits
Financial Reporting
Program-Specific Compliance Audits
BSA/AML Compliance

KEY CLIENTS

Local Governments
Governmental Pension Plans
Community Redevelopment Agencies
ERISA Pension Plans
Special Districts
Wholesale & Retail Distributors
Manufacturers

EDUCATION

Bachelors of Accounting – Florida
International University

Masters of Accounting –
St. Thomas University



MARCUMGROUP
MEMBER

**Licensed by the State of Florida*

Phone 305.995.9612
moises.ariza@marcumllp.com
www.marcumllp.com

MARCUM
ACCOUNTANTS ▲ ADVISORS

CURRENT AND FORMER GOVERNMENTAL CLIENTS

MOISES D. ARIZA, CPA, CGMA <i>Government Experience</i>	Years on Job	Includes Pension Audits	Single Audit	CRA Audit
Broward County	1		✓	
* Children's Services Council of Broward County	2			
* City of Boca Raton	2	✓	✓	✓
* City of Deerfield Beach	1	✓	✓	✓
City of Florida City	2		✓	
* City of Homstead	5		✓	
* City of Hallendale Beach	4	✓	✓	✓
City of Miramar	2		✓	
* City of Palm Beach Gardens	2			
* City of Pompano Beach	1	✓	✓	✓
* City of Sunrise	5		✓	
City of West Palm Beach	5	✓	✓	✓
Indian Creek Village	2			
* Miami-Dade Water & Sewer Department	7	✓	✓	
* Town of Bay Harbor Islands	5	✓		
Village of Key Biscayne	7	✓	✓	

* Current Client

RICK SCOTT, GOVERNOR

KEN LAWSON, SECRETARY

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

LICENSE NUMBER
AC45440

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

ARIZA, MOISES DAVID
8821 SW 4TH LANE
MIAMI FL 33174



ISSUED: 11/01/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1511010001033

Branden A. Lopez

ASSURANCE SERVICES

Branden Lopez is a Supervisor auditor in the Firm's Assurance Division. He has approximately 6 years of experience in the accounting profession providing accounting, and auditing, for local government, and public and private enterprises across a variety of industries, both domestically and internationally. He provides services to a wide range of clients within the aforementioned industries, these include: manufacturing, not-for-profit (museums, charter schools, etc.), telecommunication, and employee benefit plans. In addition, Mr. Lopez has significant expertise in performing Federal and Florida Single Audits in accordance with OMB Uniform Guidance and the Florida Single Audit Act, as well as program-specific compliance audits.

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

Professional & Civic Affiliations

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

CPE (Past three years)	90
Governmental	
Other (Accounting, Auditing, Technical and Behavioral)	<u>53</u>
Total	<u><u>143</u></u>



Branden A. Lopez, CPA*
Supervisor

AREAS OF EXPERTISE

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

KEY CLIENTS

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

EDUCATION

Bachelors of Accounting,
Florida State University



MARCUMGROUP
MEMBER

**Licensed by the State of New Hampshire*

Phone 305.995.9687
branden.lopez@marcumllp.com
www.marcumllp.com

MARCUM
ACCOUNTANTS ▲ ADVISORS

CURRENT AND FORMER GOVERNMENTAL CLIENTS

BRANDEN A. LOPEZ, CPA <i>Government Experience</i>	Years on Job	Includes Pension Audits	Single Audit	CRA Audit
* City of Homestead	3	✓	✓	✓
* Village of Key Biscayne	4	✓		
* Miami Dade Water & Sewer Department	4	✓	✓	
* City of Boca Raton	3	✓	✓	✓
* City of Hallandale Beach	2	✓	✓	✓
* City of Sunrise	2	✓	✓	
City of West Palm Beach	3	✓	✓	✓
* Town of Bay Harbor Islands	3	✓		
Bal Harbor Village	2	✓		
* City of Deerfield Beach	1	✓	✓	✓

* Current Client

State of New Hampshire
Board of Accountancy



Be it known that

Branden Asis Lopez

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

In Witness Whereof this certificate No. 7863 is granted
this 8th day of May, 2015

Wayne B. DeBruin
Chairman



Anna W. Muffley
Secretary

J. J. [Signature]

Keon Justin

ASSURANCE SERVICES

Keon Justin is a Senior auditor in the Firm's Assurance Division. He has approximately 4 years of experience in the accounting profession providing accounting, and auditing to governments, public and private enterprises across a variety of industries, both domestically and internationally.

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

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)



Keon Justin
Senior

AREAS OF EXPERTISE

Financial Audits
Compliance Audits
SEC Audits
Commercial Audits

KEY CLIENTS

Local Governments
Wholesale & Retail Distributors
Manufacturers

EDUCATION

Bachelors of Accounting
Florida International University



MARCUMGROUP
MEMBER

Phone 305.995.9619
keon.justin@marcumllp.com
www.marcumllp.com

MARCUM
ACCOUNTANTS ▲ ADVISORS



TAB E: FIRM RESOURCES AND EXPERIENCE WITH GOVERNMENTAL ENTITIES

CURRENT AND FORMER LOCAL GOVERNMENTS OUR TEAM MEMBERS HAVE AUDITED

Bal Harbour Village
Broward Couty*
City of Aventura*
City of Boca Raton
City of Coconut Creek
City of Deerfield Beach
City of Florida City
City of Greenacres**
City of Hallandale Beach
City of Homestead
City of Marathon*
City of Miami*
City of Miramar*
City of North Miami*
City of North Miami Beach*
City of Palm Beach Gardens
City of Pembroke Pines*
City of Pompano Beach
City of Sunny Isles Beach*
City of Sunrise
City of West Palm Beach**
Florida Keys Aqueduct Authority
Indian Creek Village**
Northern Palm Beach District
Miami-Dade Water and Sewer Department
Miami Shores Village*
The Children's Trust**
The Children's Service Council of Broward County
Town of Bay Harbor Islands
Town of Lantana**
Town of South Palm Beach*
Town of Southwest Ranches
Town of Surfside
Village of Golf**
Village of Key Biscayne
Village of Plametto Bay**
Village of Pine Crest*
Village of Tequesta

*Former client, prior to June 1, 2009, audited under the firm name of Rachlin and Cohen or Rachlin LLP

**Former client serviced by Marcum LLP (contract expiration)

The following are governmental pension plan engagements for which the Firm has provided auditing services.

GOVERNMENT PENSION PLAN EXPERIENCE	YEARS SERVED
* North Miami Police Pension	13
* Clair T. Singerman Retirement Plan (City of North Miami)	13
* City of Florida City Police Pension Plan	20
Town of Lauderdale-By-The-Sea Volunteer Firefighters' Retirement System	6
* Village of Key Biscayne Employee Retirement System	24
* City of Miami Springs General Employees' Retirement System	8
* City of Miami Springs Police and Firefighters' Retirement System	8
City of Hialeah General Employees Retirement System	5
* Bal Harbor Village Police Pension Trust	14
* Town of Bay Harbor Islands Employees' Retirement System	13
* City of Fort Lauderdale Police and Firefighters' Retirement System	10
* City of Fort Lauderdale General Employees' Retirement System	7
* City of Boca Raton General Employees' Pension Plan	9
* City of Boca Raton Police and Firefighters' Retirement System	9
* Pompano Beach Police and Firefighters' Retirement System	8
* City of Hallandale Beach General Employees Retirement System	5
* Village of Tequesta Employees Retirement System	10
* Town of Palm Beach Retirement System (new for 2013)	3
* Miami Beach Employees' Retirement Plan	3

* Current Client



TAB F: CLIENT REFERENCES

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTS

The following represents the most significant engagements performed in the last five (5) years by our Florida office's governmental team where Marcum served as the prime contractor. Additional references, based on the following page, can be provided upon request.

Agency Name Phone Contact Name/Title Email Address Scope of Work Total Hours Address Partner Term of Contract Contract Amount Manager	Miami-Dade Water & Sewer Department 786-552-8935 Josephine Barrios, CPA, Assistant Controller barrjo@miamidade.gov Financial Audit and Single Audit 1,100 3071 SW 38th Avenue, Room 403, Miami, FL 33146 Michael Futterman September 30, 2011 - September 30, 2015 \$823,650 Moises D. Ariza	Agency Name Phone Contact Name/Title Email Address Scope of Work Total Hours Address Partner Term of Contract Contract Amount Manager	City of Sunrise 954-746-3297 Wendy Dunbar, Director of Finance and Administrative Services wdunbar@sunrisefl.gov Financial and Single Audit 950 10770 West Oakland Park Blvd., Sunrise, FL 33351 Michael Futterman September 30, 2013 - September 30, 2017 \$725,000 Moises D. Ariza
Agency Name Phone Contact Name/Title Email Address Scope of Work Total Hours Address Partner Term of Contract Contract Amount Manager	City of Boca Raton 561-393-7729 Linda Davidson, Financial Services Director ldavidson@ci.boca-raton.fl.us Financial Audit, Single Audit and Defined Benefit Plans Audit, CRA Audit 1,100 201 W. Palmetto Park Road, Boca Raton, FL 33432 Michael Futterman September 30, 2015 - September 30, 2019 \$903,158 Beila Sherman	Agency Name Phone Contact Name/Title Email Address Scope of Work Total Hours Address Partner Term of Contract Contract Amount Manager	City of Hallandale Beach 954-457-1365 Laura Thezine, Associate Controller lthezine@hallandalebeachfl.gov Financial and Single Audit, CRA Audit 900 400 S. Federal Highway, Hallandale Beach, FL 33009 Michael Futterman September 30, 2010 - September 30, 2016 \$677,000 Moises D. Ariza
Agency Name Phone Contact Name/Title Email Address Scope of Work Total Hours Address Partner Term of Contract Contract Amount Manager	City of Homestead 305-224-4543 Carlos Perez, Finance Director cperez@cityofhomestead.com Financial Audit and Single Audit 800 100 Civic Court, Homestead, FL 33030 Michael Futterman September 30, 2015 (Engagement has been on an annual contract since 2012) \$120,500 (for fiscal year ended September 30, 2015) Beila Sherman		

REFERENCE

Giving reference for: Marcum LLP

Firm giving Reference: City of Boca Raton

Address: 201 West Palmetto Road, Boca Raton, Florida 33432

Phone: (561) 393-7853

Fax: (561) 367-7009

Email: pwhite@myboca.us

- 1. **Q:** What was the dollar value of the contract?
A: \$903,158
- 2. Have there been any change orders, and if so, how many?
A: no
- 3. **Q:** Did they perform on a timely basis as required by the agreement?
A: yes
- 4. **Q:** Was the project manager easy to get in contact with?
A: yes
- 5. **Q:** Would you use them again?
A: yes
- 6. **Q:** Overall, what would you rate their performance? (Scale from 1-5)
A: 5 Excellent 4 Good 3 Fair 2 Poor 1 Unacceptable
- 7. **Q:** Is there anything else we should know, that we have not asked?
A: The firm has been responsive, knowledgeable and helpful with the implementation of new GASB pronouncements.

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

Name: Patricia White Title Accounting Manager

Signature: Patricia White Digitally signed by Patricia White
DN: cn=Patricia White, o=City of Boca Raton, ou=Financial
Services, email=pwhite@myboca.us, c=US
Date: 2016.08.02 11:38:00 -0400 Date: 8/2/2016

REFERENCE

Giving reference for: Marcum LLP

Firm giving Reference: City of Hallandale Beach

Address: 400 S. Federal Highway Hallandale Beach , FL 33009

Phone: 954-457-1365

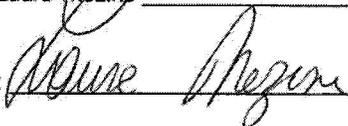
Fax: 954-457-1343

Email: lthezine@cohb.org

-
1. **Q:** What was the dollar value of the contract?
A: \$133,000 for fiscal year 2015.
 2. **Q:** Have there been any change orders, and if so, how many?
A: Yes. Additional fees were charged due to additional work performed during the course of the audit.
 3. **Q:** Did they perform on a timely basis as required by the agreement?
A: Yes.
 4. **Q:** Was the project manager easy to get in contact with?
A: The project manager was easily accessible.
 5. **Q:** Would you use them again?
A: Yes
 6. **Q:** Overall, what would you rate their performance? (Scale from 1-5)
A: 5 Excellent 4 Good 3 Fair 2 Poor 1 Unacceptable
 7. **Q:** Is there anything else we should know, that we have not asked?
A:

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

Name: Laura Thezine Title Associate Controller

Signature:  Date: 8/16/2016

REFERENCE

Giving reference for: Marcum LLP

Firm giving Reference: City of Sunrise

Address: 10770 West Oakland Park Boulevard, Sunrise, FL 33351

Phone: (954) 746-3297

Fax: (954) 578-4809

Email: wdunbar@sunrisefl.gov

1. Q: What was the dollar value of the contract?
A: FY15 \$148,500
2. Have there been any change orders, and if so, how many?
A: Yes, due to implementation of GASB 68.
3. Q: Did they perform on a timely basis as required by the agreement?
A: Always
4. Q: Was the project manager easy to get in contact with?
A: Yes
5. Q: Would you use them again?
A: Absolutely
6. Q: Overall, what would you rate their performance? (Scale from 1-5)
A: 5 Excellent 4 Good 3 Fair 2 Poor 1 Unacceptable
7. Q: Is there anything else we should know, that we have not asked?
A: The staff with Marcum is always very professional and respond immediately to emails/phone calls.

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

Name: Wendy Dunbar Title: Finance & Administrative Services Director

Signature:  Date: 8/10/16



TAB G: REQUIRED FORMS, ATTACHMENTS AND VALUE ADDED BENEFITS

SECTION 4.0 PRICE PROPOSAL (25 Points)

1. Total All-Inclusive Maximum Price for the audit engagement for Fiscal Year 2016 through Fiscal Year 2018 financial statements by year. The dollar cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.
2. The City will not be responsible for expenses incurred in preparing and submitting the technical and price proposal. Such costs should not be included in the proposal.
3. Table 1 of cost proposal should include the following information:
 - a. Name of Firm
 - b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid and authorized to sign a contract with the City.
 - c. Rates by Partner, Specialist, Supervisory and Staff Level Times and Hours Anticipated for Each.
4. Table 1 – Schedule of Professional Fees and Expenses for the Audits of the Fiscal Year 2016 Financial Statements of Supporting Schedule for Independent Auditing Services (Three Year Initial Cost)

Item	Description	Rates	Estimated Hours	Total
1.	Partners	SEE ATTACHED \$ NEXT PAGE	_____	\$ _____
2.	Managers	\$ _____	_____	\$ _____
3.	Supervisory Staff	\$ _____	_____	\$ _____
4.	Expenses	\$ _____	_____	\$ _____
			Total	SEE ATTACHED \$ NEXT PAGE

5. All estimated out-of-pocket expenses should be presented in Table 1. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.
6. Rates for Additional Professional Services: If it should become necessary for the City to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract

between City and the firm. Any such additional work agreed to between City and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the dollar cost bid.

- 7. Option to Renew for Two (2) Additional Year(s) - The initial contract prices resultant from this solicitation shall prevail for a three (3) year period from the contract's initial effective date. Prior to, or upon completion of that initial term, at the City's sole discretion, the City shall have two (2) options to renew the contract on a year-by-year basis.
- 8. **Manner of Payment:** Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month.

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

Signature of Official: 
Name (typed): Michael D. Futterman
Title: Partner
Firm: Marcum LLP
Date: 11-22-2016

END OF SECTION

City of North Miami Beach - Cost Proposal

2016				
<u>Level</u>	<u>Standard Rate</u>	<u>Hours</u>	<u>Discounted Rate</u>	<u>Total</u>
Partners	\$435	65	\$283	\$18,379
Manager	\$280	130	\$182	\$23,660
Supervisor	\$215	300	\$140	\$41,925
Seniors & Staff	\$170	355	\$111	\$39,228
		<u>850</u>		<u>\$123,191</u>

2017				
<u>Level</u>	<u>Standard Rate</u>	<u>Hours</u>	<u>Discounted Rate</u>	<u>Total</u>
Partners	\$448	65	\$291	\$18,930
Manager	\$288	130	\$187	\$24,370
Supervisor	\$221	300	\$144	\$43,183
Seniors & Staff	\$175	355	\$114	\$40,404
		<u>850</u>		<u>\$126,887</u>

2018				
<u>Level</u>	<u>Standard Rate</u>	<u>Hours</u>	<u>Discounted Rate</u>	<u>Total</u>
Partners	\$461	65	\$300	\$19,498
Manager	\$297	130	\$193	\$25,101
Supervisor	\$228	300	\$148	\$44,478
Seniors & Staff	\$180	355	\$117	\$41,616
		<u>850</u>		<u>\$130,694</u>

FY 2016	\$123,000
FY 2017	\$127,000
FY 2018	\$131,000

TOTAL ALL - INCLUSIVE MAXIMUM PRICE

\$381,000

Notes: Estimated hours include a financial audit and Federal and Florida Single Audit. GASB Statement No. 72, Fair Value Measurement and Application, will be implemented in the fiscal year ended September 30, 2016. Our discounted billing rates are at 65% of our standard billing rates (35% discount)

SECTION 7.0 EXHIBIT A

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

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

1. Name of the Certified Public Accountants:

Marcum LLP

2. Name and title of person authorized to represent the proposer:

Michael D. Futterman, Partner

3. Name, address and phone number of contact person in Certified Public Accountant firm:

Michael D. Futterman, One Southeast 3rd Avenue, Suite 1100, Miami, FL 33131

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

National

5. State the location of the office from which the work is to be done and the number of partners, managers, supervisors, seniors, and other audit professional staff employed at that office.

Miami and Fort Lauderdale Offices, See "Tab D - Experience of Key Personnel"

6. Number of professional audit staff:

a. From this office: 46

b. From all offices combined: 1,550

7. Number of years the firm is in business: 60+

8. Licensing: (as applicable)

A. APPLICANT'S STATE OF FLORIDA DEPARTMENT OF PROFESSIONAL REGULATION LICENSE WITH APPROPRIATE BOARD NUMBER AD63249

(Attach copies of all applicable certifications to Proposer Exhibit Section)

B. CERTIFICATIONS (IF APPLICABLE)

See CPA License in Tab G

(Attach copies of all applicable certifications to Proposer Exhibit Section)

C. FEDERAL EMPLOYERS IDENTIFICATION NUMBER

11-1986323

D. Tax Identification Number (TIN)

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

Yes No

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

Yes No

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

Yes No

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

Municipal Client Name	Description of Services Rendered	Project Manager	Contract Value	Fiscal Year Start/End Date	Client Contact Name	Client Contact Phone Number
SEE LIST OF REFERENCES AT TAB F						

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

Jose Antigua is the IT Group Leader responsible for support of the audit team for the IT environment. Jose is a Senior Manager at Marcum. His resume and certifications are included. All of our audit staff are trained in IT as it relates to financial audits.

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

We use IDEA, a data extraction software. See Tab A , Page

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

Name of Company filing Claim	Magnitude of the Claim (\$ Value)	Reason for the Claim	Date Claim Filed	Outcome
SEE LEGAL MATTERS PAGE (ATTACHED - NEXT PAGE)				

16. Attach three (3) letters of recommendation from local government clients in which the firm served as principal auditors.
See recommendation letters in "Tab F - Client References".

Marcum Legal Matters as of November 2016

1. Natrol/Plethico v Marcum LLP (an insured claim). This suit alleged negligence in the performance of audit. This matter was settled.
2. CRC Litigation Trust v Marcum LLP (an insured claim). This suit alleged negligence in the performance of audit. Marcum won a motion to dismiss in this action, which decision was affirmed on appeal.
3. Cannonball Fund v Marcum LLP (an insured claim). This suit alleged negligence in the performance of audit. Marcum won a motion to dismiss, which decision was affirmed on appeal.
4. Philip Kleckner v Marcum LLP. This suit alleged age discrimination. This matter was settled.
5. Ian Stokoe and David Walker in their capacity as the joint liquidators of the AJW Funds v Marcum LLP. This suit alleges negligence in the performance of audit.
6. MWW Group Holding Company and MWW Group LLC v Marcum LLP and Jeffrey M Weiner. This suit alleges negligence in the performance of audit.

There has been no litigation or proceeding in the past two years where a court or administrative agency in a litigation or otherwise, has ruled against the firm in any manner related to its professional activities.

There is no filed litigation, claim, action, arbitration proceeding or investigation or other legal or administrative matter that is, to Marcum's knowledge, material to Marcum's business.

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 11/30/16
- 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: Marcum LLP

AUTHORIZED SIGNATURE: *M. Jost* DATE: 11/22/2016

TITLE OF OFFICER: Partner

8.3 PROPOSAL SIGNATURE PAGE FOR CORPORATION

The officers of the Corporation are as follows:

	<u>NAME</u>	<u>ADDRESS</u>
President	NOT APPLICABLE AS NOT A CORPORATION	
Vice-President	_____	
Secretary	_____	
Treasurer	_____	
Registered Agent	_____	

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

Post Office Address _____ PROPOSER:

(CORPORATE NAME)

PRESIDENT'S SIGNATURE AND E-MAIL ADDRESS

Is this corporation incorporated in the State of Florida?

ATTEST: _____
SECRETARY

YES [] NO []

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

8.4 PROPOSAL SIGNATURE PAGE FOR SOLE PROPRIETOR OR PARTNERSHIP

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

Michael D. Futterman, CPA
 Partner at Marcum LLP

1260 102nd Street
Bay Harbor Island, FL 33154

PROPOSER

Marcum LLP
 (FIRM NAME)

Witnesses:

(SEAL)

M. Futter michael.futterman@marcumllp.com
 SIGNATURE AND E-MAIL ADDRESS

Michael D. Futterman
 PRINT NAME

Partner
 Title (Sole Proprietor or Partner)

Post Office Address:
One Southeast Third Avenue, Suite 1100

305-995-9610
 TELEPHONE

N/A - No fictitious name
 CITY in which fictitious name is registered.

Attached
 Attach a copy of proof of registration

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.

M. Futterman
VENDOR'S SIGNATURE

Michael D. Futterman
PRINTED NAME

Marcum LLP
NAME OF COMPANY

8.6 SOLICITATION, GIVING, AND ACCEPTANCE OF GIFTS POLICY

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

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

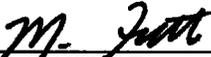
The State of Florida definition of "gifts" includes the following:

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

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

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

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

 _____ SIGNATURE	Michael D. Futterman _____ PRINTED NAME
---	---

Marcum LLP _____ NAME OF COMPANY	Partner _____ TITLE
--	---------------------------

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

8.7 SOURCE OF INFORMATION

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

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

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

8.8 INDEMNIFICATION CLAUSE

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

<u>Marcum LLP</u>	<u><i>M. Frost</i></u>	<u>11-22-2016</u>
Proposer's Name	Signature	Date

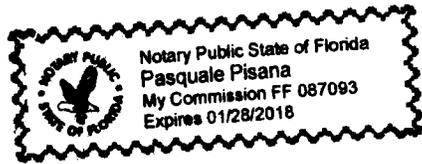
STATE OF FLORIDA
COUNTY OF MIAMI-DADE

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

MICHAEL D. FOTTERMAN who, after first being sworn by me, affixed his/her
[name of individual signing]

signature in the space provided above on this 22 day of November, 2016

Pasquale Pisana
NOTARY PUBLIC



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: Michael D. Futterman, Partner
(print individual's name and title)

For: Marcum LLP
(print name of entity submitting sworn statement)

whose business address is: One Southeast Third Avenue, Suite 1100, Miami, Florida 33131

and (if applicable) its Federal Employer Identification Number (FEIN) is: 11-1986323
(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____ - _____ - _____).

- 2. I understand that a "public entity crime" as defined in Paragraph 287.133 (1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentations.
- 3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133 (1) (b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or non contendere.
- 4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
 - 1. A predecessor or successor of a person convicted of a public entity crime; or
 - 2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers' directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
- 5. I understand that a "person" as defined in Paragraph 287.133(1) (e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, and partners, shareholders, employees, members, and agents who are active in management of an entity.
- 6. Based on information and belief, the statement, which I have marked below, is true in relation to the entity submitting this sworn statement. (Indicate which statement applies).

- Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

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

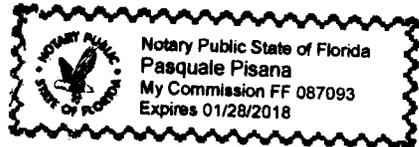
M. Fetterman
Signature

Sworn to and subscribed before me this 22 day November, 2014

Personally known Michael D. Fetterman.

OR _____ Name of Notary
Produced identification _____ Notary Public – State of Florida

Pasquale Pisana



8.11 NON-COLLUSIVE AFFIDAVIT

STATE OF FLORIDA }
 } SS:
COUNTY OF MIAMI-DADE }

_____ being first duly sworn, deposes and says that:

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

Witness

Witness

By: M. Futter

Michael D. Futterman
(Printed Name)

Partner
(Title)

8.12 PROPOSER QUESTIONNAIRE

1. Today's Date: 11-22-2016

2. Name of Company Submitting Proposal: Marcum LLP

3. How many years has your firm been in business under its present business name?: 60+

3. Under what other former name(s) has your firm operated? Marcum & Kliegman LLP

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. _____
Florida Department of Business and Professional Regulation, Board of Accountancy: AD63249
- See attached

8. List the pertinent experience of the key individuals of your firm (continue on insert sheet if necessary):
See "Tab D - Experience of Key Personnel"

9. State the name and title of the individual who will have personal management of the work: _____
Michael D. Futterman, Partner

10. State the name and address of attorney, if any, for the firm: Leslie Adler, Marcum LLP,
10 Melville Park Rd., Melville, NY 11747

5:04:23 PM 9/7/2016

Licensee Details**Licensee Information**

Name: **MARCUM LLP (Primary Name)**
Main Address: **10 MELVILLE PARK ROAD
MELVILLE New York 11747**

License Mailing:

LicenseLocation: **7384 HAVILAND CIRCLE
BOYNTON BEACH FL 33437**

County: **PALM BEACH****License Information**

License Type: **FIRM**
Rank: **CPA Firms**
License Number: **AD63249**
Status: **Current**
Licensure Date: **02/14/2003**
Expires: **12/31/2017**

Special Qualifications **Qualification Effective**
Corporation **07/30/2009**

Alternate Names**[View Related License Information](#)****[View License Complaint](#)**

2601 Blair Stone Road, Tallahassee FL 32399 :: Email: [Customer Contact Center](#) :: Customer Contact Center: 850.487.1395

The State of Florida is an AA/EEO employer. **Copyright 2007-2010 State of Florida, Privacy Statement**

Under Florida law, email addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact the office by phone or by traditional mail. If you have any questions, please contact 850.487.1395. Pursuant to Section 455.275(1), Florida Statutes, effective October 1, 2012, licensees licensed under Chapter 455, F.S. must provide the Department with an email address if they have one. The emails provided may be used for official communication with the licensee. However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **Chapter 455** page to determine if you are affected by this change.

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: Not Applicable - A Partnership ; MARCUM LLP HAS OVER 200 PARTNERS.

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

13. Bank references:

BANK NAME	ADDRESS (CITY, STATE, ZIP)	PHONE NUMBER
TD Bank	855 Franklin Ave., Garden City, NY 11530	516-739-2605

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.

See Tab G. Our firm has not been debarred or suspended from bidding or proposing on a procurement project by any Government.

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
<u>None</u>	

Marcum LLP
FIRM NAME

M. Futterman
SIGNATURE OF AUTHORIZED AGENT

Michael D. Futterman
NAME & TITLE, TYPED OR PRINTED

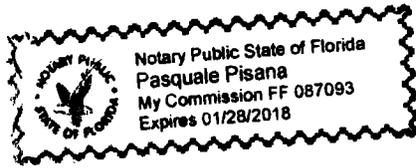
STATE OF)
) SS
COUNTY OF MIAMI-DADE)

The foregoing instrument was sworn to and subscribed before me this 22 day of November, 2016 by MICHAEL D. FOTTERMAN who is personally known to me or produced Pasquale Pisana as identification.

Pasquale Pisana
NOTARY PUBLIC, State of FL
Print Name: PASQUALE PISANA

Commission No.: FF087093
Commission Expires: 01-28-2018

SEAL
(if Corporation)



SECTION 9.0 SAMPLE AGREEMENT



**AGREEMENT XX-2016-XX-XX
FOR INDEPENDENT AUDIT SERVICES FOR THE CITY OF NORTH MIAMI BEACH
BETWEEN THE CITY OF NORTH MIAMI BEACH AND XXXXXXXXXX.**

THIS AGREEMENT is made and entered into as of the ____ day of ____, 2016, by and between the **CITY OF NORTH MIAMI BEACH**, a political subdivision of the State of Florida, having an address at 17011 NE 19th Avenue, North Miami Beach, Florida 33162, hereinafter referred to as the "CITY", and **XXXXXXXXXXXXXXX** having its principal office at XXXXXXXXXXXXXXXXXXXXXXXX, hereinafter referred to as the "CONTRACTOR".

RECITALS

WHEREAS, the CITY has determined that it is in its best interest to purchase, **XXXXXXX** titled **XXXXXXXXXXXXXXXXXXXXXXX**, attached hereto as **Exhibit "A"** and made a binding part hereof by this reference, hereinafter referred to as "XXXXXXXXXXXXXXXXXXXX," which was competitively solicited and negotiated by CITY OF NORTH MIAMI BEACH; and

WHEREAS, the CONTRACTOR has exhibited by its response to **RFP 2016-06** that it is capable of providing the required services and agrees to provide the required services to the City of North Miami Beach, and provide services tailored to the CITY as delineated in proposal attached hereto **Exhibit "B"**; and

WHEREAS, the CITY desires to engage the CONTRACTOR for provision of work with respect to **XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX** on an as needed basis, and related services, as specified herein, from a source(s) of supply that will give prompt and efficient service fully compliant to the terms and conditions of this Agreement; and

WHEREAS, the CITY shall be afforded all of the rights, privileges and indemnifications afforded under the Agreement, and such rights, privileges and indemnifications shall accrue and apply with equal effect to the CITY under this Addendum and Agreement including, without limitation, CONTRACTOR's obligation to provide insurance and certain indemnifications to.

NOW, THEREFORE, in consideration of the mutual covenants, terms, and provisions contained herein, the parties do hereby agree as follows:

Additional Terms and Conditions

SECTION 1. TERM.

1.1 The term of this agreement shall begin on _____ 2016 and continue through.

The CITY MANAGER or designee reserves the right to renew this Agreement in one (1) year increments for up to an additional two (2) years.

SECTION 2. NOTICE.

2.1 Whenever any party desires to give notice unto any other party, it must be given by written notice, sent by certified United States mail, with return receipt requested, or by nationally recognized overnight delivery service, addressed to the party for whom it is intended and the remaining party, at the places last specified, and the places for giving of notice shall remain such until they shall have been changed by written notice in compliance with the provisions of this section. Notice may also be sent by electronic means (facsimile or email) provided such is followed by a hard copy of such notice provided in the manner set forth above. Notice is deemed given when received. For the present, CONTRACTOR and the CITY designate the following as the respective places for giving such notice:

CITY: **Procurement Management Division**
City of North Miami Beach, 3rd Floor
17011 NE 19th Avenue, Suite 315
North Miami Beach, Florida 33162
Telephone No. (305) 948-2946
Facsimile No. (305) 957-3522

City Manager's Office
City of North Miami Beach
17011 NE 19th Avenue, 4th Floor
North Miami Beach, Florida 33162
Telephone No. (305) 948-2900
Facsimile No. (305) 957-3602

Office of the City Attorney
City of North Miami Beach
17011 NE 19th Avenue, 4th Floor
North Miami Beach, Florida 33162
Telephone No. (305) 948-2939
Facsimile No. (305) 787-6004

CONTRACTOR:

SECTION 3. MODIFICATION.

3.1 The covenants, terms, and provisions of this Agreement may be modified only by way of a written instrument, mutually accepted by the parties hereto in writing. In the event of a conflict between the covenants, terms, and/or provisions of this Agreement and any written Amendment(s) hereto, the provisions of the latest executed instrument shall take precedence.

SECTION 4. FUND AVAILABILITY AND USE OF CONTRACTOR.

4.1 Services to be performed in accordance with this Agreement are subject to and contingent upon the annual appropriation of funds by the CITY. In its sole discretion, the CITY reserves the right to forego use of the CONTRACTOR for any project which may fall within the Pricing Options and Program Specific Terms and Conditions listed herein.

4.2 In the event the CITY is required to reduce contract costs due to budgetary constraints, all services specified in this document may be subject to a permanent or temporary reduction in budget. In such an event, the total cost for the affected service shall be reduced as required. The CONTRACTOR shall also be provided with a minimum 30-day notice prior to any such reduction in budget.

SECTION 5. INDEMNIFICATION.

5.1 For other good and valuable consideration the receipt and adequacy of which is hereby acknowledged, CONTRACTOR agrees to indemnify, defend and hold harmless, the CITY, its officers, agents, and employees from, and against any and all claims, actions, liabilities, losses and expenses including, but not limited to, attorneys' fees for personal, economic or bodily injury, wrongful death, loss of or damage to property, at law or in equity, which may arise or may be alleged to have arisen from the negligent acts, errors, omissions or other wrongful conduct of CONTRACTOR, agents or other personnel entity acting under CONTRACTOR'S control in connection with CONTRACTOR'S performance of services under this Agreement and to that extent CONTRACTOR shall pay such claims and losses and shall pay all such costs and judgments which may issue from any lawsuit arising from such claims and losses including wrongful termination or allegations of discrimination or harassment, and shall pay all costs and attorneys' fees expended by the CITY in defense of such claims and losses including appeals. That the aforesaid hold-harmless agreement by CONTRACTOR shall apply to all damages and claims for damages of every kind suffered, or alleged to have been suffered, by reason of any of the aforesaid operations of CONTRACTOR or any agent or employee of CONTRACTOR regardless of whether or not such insurance policies shall have been determined to be applicable to any of such damages or claims for damages.

SECTION 6. GOVERNING LAW.

6.1 This Agreement will be governed by the laws of the State of Florida. Any claim, objection, or dispute arising out of the terms of this Agreement shall be brought in Miami-Dade County.

Signature Page to Follow

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year first written above.

CONTRACTOR

CITY OF NORTH MIAMI BEACH

By: *M. Futter*
(Signature)

By: _____
Ana M. Garcia, City Manager

Name: Michael D. Futterman
(Print)

Date: _____

Title: Partner

Attest: _____
Pamela Latimore, City Clerk

Date: 12/7/16

Approved as to form and legal sufficiency:

Jose Smith, City Attorney

Attest: _____
Corporate Seal/Notary Public

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:

Marcum LLP

Client Name:

City of Boca Raton

Address:

201 West Palmetto Road, Boca Raton, FL 33432

Client Contact name:

Patricia White

Title:

Accounting Manager

Phone number:

561-367-7009

Email:

pwhite@myboca.us

Duration of Client Relationship:

Date Started: FY 2007 Date Ended: FY 2022* for 16 Total Years.

* This is our second consecutive contract with the City, including option 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.

- \$903,158 for term contract of 09/30/2015 to 09/30/2019.
- Scope of Services: Financial Audit, Single Audit, Defined Benefit Plan Audit and CRA Audit
- Serving as primary contractor. No subcontracting was performed.
- No issues or difficulties were encountered.

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:

Marcum LLP

Client Name:

City of Hallandale Beach

Address:

400 S. Federal Highway, Hallandale Beach, FL 33009

Client Contact name:

Laura Thezine

Title:

Associate Controller

Phone number:

954-457-1365

Email:

lthezine@cohb.org

Duration of Client Relationship:

Date Started: FY 2010 Date Ended: FY2016 for 7 Total Years.

This is the last year of our existing contact.

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.

- \$677,000 for contract period of 09/30/2010 to 09/30/2016
- Scope of Services: Financial Audit, Single Audit, and CRA Audit
- Serving as primary contractor. No subcontracting was performed.
- No issues or difficulties were encountered.

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:

Marcum LLP

Client Name:

City of Sunrise

Address:

10770 West Oakland Park Boulevard, Sunrise, FL 33351

Client Contact name:

Wendy Dunbar

Title:

Finance & Administrative Services Director

Phone number:

954-746-3297

Email:

wdunbar@sunrisefl.gov

Duration of Client Relationship:

Date Started: FY 2007 Date Ended: FY 2022* for 16 Total Years.

* This is our second consecutive contract with the City, including option 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.

- \$725,000 for contract period of 09/30/2013 to 09/30/2017
- Scope of Services: Financial Audit and Single Audit
- Serving as primary contractor. No subcontracting was performed.
- No issues or difficulties were encountered.



SAMPLE REPORTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of North Miami Beach, Florida

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of North Miami Beach, Florida, as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of North Miami Beach, as of September 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule, schedule of changes in net pension liability and related ratios, schedule of employer contributions and schedule of funding progress on pages XX-XX and pages XX-XX be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who

considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the procedures performed as described above, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March XX, 2017 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Miami, Florida
March __, 2017

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Mayor and Members of the City Council
City of North Miami Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of North Miami Beach, Florida (the City) as of and for the fiscal year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March __, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Miami, FL
March __, 2017

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

To the Honorable Mayor and Members of the City Council
City of North Miami Beach, Florida

Report on Compliance for Each Major Federal Program and State Project

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

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*, State of Florida. Those standards, Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program and State Project

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2016.

Other Matters

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

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

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each federal program and state project and to test and report on internal control over compliance in accordance with Uniform Guidance and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March __, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

Miami, FL
March __, 2017

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

To the Honorable Mayor and Members of the City Council
City of North Miami Beach, Florida

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

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

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

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

Marcum LLP
March __, 2017



PROOF OF INSURANCE



CERTIFICATE OF LIABILITY INSURANCE

Date (MM/DD/YYYY)
10/10/2016

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

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

PRODUCER Pace Professional Services, Ltd. 585 Stewart Avenue, Suite 600 Garden City, NY 11530	CONTACT NAME:	
	PHONE (A/C, No, Ext):	FAX (A/C, No):
	EMAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A:	Swiss Re International SE
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

INSURED

Marcum LLP
10 Melville Park Road
Melville, NY 11747

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (mm/dd/yyyy)	POLICY EXP (mm/dd/yyyy)	LIMITS
	GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR <input type="checkbox"/> <input type="checkbox"/> GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC			N/A			EACH OCCURANCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS <input type="checkbox"/> <input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIM-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$			N/A			COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Par person) \$ BODILY INJURY (Par accident) \$ PROPERTY DAMAGE (Par accident) \$ \$ \$ EACH OCCURANCE \$ AGGREGATE \$ EACH OCCURANCE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/ EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		N/A			<input type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER \$ E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Accountants Professional Liability			QD1604258	10/01/2016	10/01/2017	\$10,000,000/\$10,000,000

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

CERTIFICATE HOLDER	CANCELLATION
	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 



CERTIFICATE OF LIABILITY INSURANCE

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

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

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

PRODUCER Sub International Northeast Limited- LI 100 Sunnyside Blvd Woodbury NY 11797		CONTACT NAME: Robert Mints PHONE (AC, No. Ext): 516-677-4700 FAX (AC, No.): 516-496-8040 EMAIL ADDRESS:	
INSURED Marcus, LLP 10 Melville Park Road Melville, NY 11747 Cus#701304		INSURER(S) AFFORDING COVERAGE	
		INSURER A: Hartford Casualty Insurance Company	NAICS: 29424
		INSURER B: Federal Insurance Company	NAICS: 20201
		INSURER C: Twin City Fire Insurance Company	NAICS: 39459
		INSURER D:	
		INSURER E:	
		INSURER F:	

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

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

LINE	TYPE OF INSURANCE	ADDL. INSR. INSD. / EXCD.	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 type="checkbox"/> POLICY <input type="checkbox"/> PROJ. <input checked="" type="checkbox"/> LOC <input type="checkbox"/> OTHER	<input checked="" type="checkbox"/>	315BHCZM6954	01/01/2016	01/01/2017	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$300,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COMPROP AGG \$2,000,000 \$
B	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		315BHCZM6954	01/01/2016	01/01/2017	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 <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$10,000	<input checked="" type="checkbox"/>	79085973	01/01/2016	01/01/2017	EACH OCCURRENCE \$10,000,000 AGGREGATE \$10,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NY) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A	315BHCZM6954	01/01/2016	01/01/2017	<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)

CERTIFICATE HOLDER	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Robert Mints</i>
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PEER REVIEW REPORT

System Review Report

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

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

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

In our opinion, the system of quality control for the accounting and auditing practice of Marcum LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Marcum LLP has received a peer review rating of *pass*.

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

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
August 27, 2014

Your Success is Our Focus