



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



[support@KMCcpa.com](mailto:support@KMCcpa.com)



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



954.771.0896

# PROJECT PROPOSAL

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## for Auditing Services

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Prepared for

**City of Margate**

5790 Margate Boulevard  
Margate, FL 33063

T: 954-935-5346 E: [purchase@margatefl.com](mailto:purchase@margatefl.com)

Issued date

05.31.2016



# PROJECT FORM AND CERTIFICATION

## Section I



**EXHIBIT A**  
**RFP PROPOSAL FORM NO. 2016-010**

**TO: CITY COMMISSION**

1. The undersigned Proposer proposes and agrees, if this proposal is accepted, to enter into an Agreement with the City in the form included in the Contract Documents to perform the work as specified or indicated in said Contract Documents entitled:

**RFP NO. 2016-010 AUDITING SERVICES FOR THE FINANCE DEPARTMENT**

2. Proposer accepts all of the terms and conditions of the RFP Documents, including disposition of the Bid Security if required.

3. The RFP will remain open until a contract is awarded unless otherwise required by law. Proposer will enter into an Agreement with the City of Margate, and will furnish the insurance certificates, required endorsements, Payment Bond and Performance Bond (if required by the Contract Documents).

4. It is the Proposer's responsibility to contact the City at (954) 935-5346 prior to the RFP submission date and time to determine if any addenda have been issued on the project. Proposer has examined copies of all the Contract Documents, including the following addenda (receipt of all of which is acknowledged):

Number 1  
\_\_\_\_\_  
\_\_\_\_\_

Date May 24, 2016  
\_\_\_\_\_  
\_\_\_\_\_

5. Proposer has familiarized itself with the nature and extent of the Contract Documents, work, site, locality where the work is to be performed, the legal requirements (federal, state and local laws, ordinances, rules and regulations), and the conditions affecting cost, progress or performance of the work, and has made such independent investigations as Proposer deems necessary.

6. This Proposal is genuine and not made in the interest of or on behalf of any undisclosed person, firm, or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization, or corporation. Proposer has not directly or indirectly induced or solicited any other Proposer to submit a false or sham Bid. Proposer has not solicited or induced any person, firm or corporation to refrain from bidding and Proposer has not sought by collusion to obtain for itself any advantage over any other Proposer or over the City.

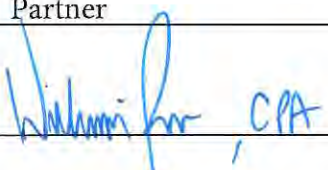
To all the foregoing, and including all Proposal Schedule(s) and Information Required of Proposer contained in this Proposal Form, Proposer further agrees to complete the work required under the Contract Documents within the Contract Time stipulated in the Contract Documents, and to accept in full payment thereof the Contract Price based on the Total Proposal Price(s) submitted and agreed upon.

NAME OF FIRM: Keefe McCullough

ADDRESS: 6550 N Federal Hwy, 4th Floor, Ft. Lauderdale, FL 33308

NAME OF SIGNER William G. Benson, C.P.A.  
(Print or Type)

TITLE OF SIGNER Partner

SIGNATURE:  DATE: May 31, 2016

TELEPHONE NO.: 954-771-0896 FACSIMILE NO. 954-938-9353

## ACKNOWLEDGEMENT FORM

### ADDENDUM NO. 1

#### Request for Proposal (RFP) No. 2016-010 Audit Services

I acknowledge receipt of Addendum No. 1 for RFP No. 2016-010 Audit Services. This addendum contains five (5) pages. Please include the original of this form in your RFP submission.

Company Name: Keefe McCullough

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

Name of Signer William G. Benson, C.P.A.  
(please print)

Signature:  Date: May 24, 2016

Telephone: 954-771-0896 Facsimile: 954-938-9353

Please fax your completed form to (954) 935-5258 or e-mail to [purchase@margatefl.com](mailto:purchase@margatefl.com).

  
\_\_\_\_\_  
Spencer Shambray, CPPB  
Purchasing Manager  
5/24/16



CPA's + Trusted Advisors

Keefe  
McCullough

# INTRODUCTION

## Section II



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May 31, 2016

Mr. Spencer Shambray, Purchasing Manager  
and Audit Selection Committee members  
City of Margate Purchasing Division  
5790 Margate Boulevard  
Margate, FL 33063

Dear Mr. Shambray and Audit Selection Committee members:

We are pleased to propose to perform auditing services for the City of Margate. It is our understanding that our proposal covers the annual financial and compliance audit of the various funds of the City for the fiscal years ending September 30, 2016, 2017, 2018, 2019 and 2020 with the continuation option of auditing its financial statements for future years.

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

- a. Generally accepted auditing standards for financial audits set forth in the U.S. General Accounting Office's (GAO) Government Auditing Standards (2011 Edition).
- b. Provisions of the Federal Single Audit Act Amendments of 1996.
- c. Audits of States, Local Governments, and Non-Profit Organizations.
- d. Title 2 U.S. Code of Federal Regulations (CFR) Part 200.
- e. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Government Auditing Standards (as amended)
- f. Provisions of the Florida Single Audit Act (FS Chapter 218, Part III)

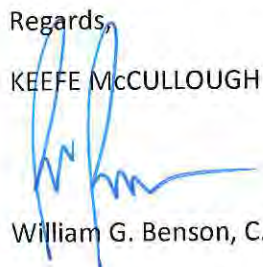
Keefe McCullough has grown as a firm for over forty-five (45) years and we are located in Fort Lauderdale to serve the South Florida area. Keefe McCullough is committed to performing the auditing services within the prescribed time frame as outlined in the City's request for proposal.

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

We hereby attest to our authority to submit this proposal and to individually bind Keefe McCullough to perform this audit in accordance with the resulting contract agreement should the firm be selected. This proposal is a firm and irrevocable offer for ninety (90) days from the date of the proposal.

Regards,

KEEFE McCULLOUGH



William G. Benson, C.P.A.



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## Section III







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# FIRM/PROPOSER INFORMATION

## Section IV



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**Briefly describe the Proposer's organization and philosophy and, in addition, include the following information:**

- a. **Experience record showing the Proposer's training and experience in similar work.**
- b. **List of similar projects completed with location, dates of contacts, and references. The projects shall include at least one engagement that is similar in size and work to the requirements specified herein. The references shall include the name, title, address, and phone number of the contact individual. Past performance with the City of Margate will be considered.**
- c. **Identify the Project Team and list of personnel to be assigned to this project with resumes stating qualifications and experience with similar projects.**

Keefe McCullough has grown as a firm for over forty-five (45) years and we are located in Fort Lauderdale to serve the South Florida area. Our office is located at 6550 N Federal Hwy, Floor 4, Ft. Lauderdale, FL 33308. Our office consists of seven partners, approximately sixty full-time professional accounting staff members and administrative support personnel. Our practice includes audit and review engagements, tax planning and tax return preparation, small business accounting, investment advisory services and consulting services. We believe our sustained growth can be attributed to our ability to give each client, regardless of size, personalized and timely service of the highest quality.

We have represented local government clients in South Florida for 45 years. All of our auditing experience has been as the Prime provider of services and have not used subcontractors or subconsultants on any of our jobs.

Ms. Nancy S. Kielman, Finance Director

**City of Key West**

3104 Flagler Avenue

Key West, FL 33040

Phone: 305-809-3821

Scope of services:

Annual financial and compliance audits of the City

Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial Reporting issued by the Government Finance Officers Association

Assistance in helping the City comply with the requirements of Governmental Accounting Standards Board Statements and related pronouncements

Date of project: 2008 through Present

Hours: 1,000

Engagement Partners: Israel J. Gomez, C.P.A. / William G. Benson, C.P.A.

Ms. Mary Fowler, Controller

**City of Plantation, Florida**

400 N.W. 73rd Avenue

Plantation, FL 33317

Phone: 954-797-2202

Scope of services:

Annual financial and compliance audits of the City and its blended component units

Assistance in helping the City comply with the requirements of Governmental Accounting Standards Board Statements and related pronouncements

Date of project: 1994 through Present

Hours: 900

Engagement Partners: Cynthia L. Calvert, C.P.A. / William G. Benson, C.P.A.





Ms. Corinne V. Elliott, Controller

**City of Lake Worth, Florida**

7 North Dixie Highway

Lake Worth, FL 33460

Phone: 561-586-1654

Scope of services:

Annual financial and compliance audits of the City

Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial

Reporting issued by the Government Finance Officers Association

Date of project: 2014 through Present

Hours: 850

Engagement Partners: Israel J. Gomez, C.P.A.

Mr. William W. Ackerman, Budget and Finance Director

**Town of Davie**

6591 Orange Drive

Davie, FL 33314

Phone: 954-797-1050

Scope of services:

Annual financial and compliance audits of the Town

Assistance in helping the Town obtain the Certificate of Achievement for Excellence in Financial

Reporting issued by the Government Finance Officers Association

Date of project: 2013 through Present

Hours: 800

Engagement Partners: Israel J. Gomez, C.P.A.

Ms. Audra Curts-Whann, CPA, Finance Director

**City of Sunny Isles Beach**

18070 Collins Avenue

Sunny Isles Beach, FL 33160

Phone: 305-792-1775

Scope of work:

Annual financial and compliance audits of the City

Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial

Reporting issued by the Government Finance Officers Association

Date of Work: 2010 through 2015

Hours: 600

Engagement partner(s): Cynthia L. Calvert, C.P.A.

Mr. Gary S. Clinton, CPA, CPFO, Finance Director

**Village of Pinecrest**

12645 Pinecrest Parkway

Pinecrest, FL 33156-5931

Phone: 305-234-2121

Scope of services:

Annual financial and compliance audits of the Village

Assistance in helping the Village obtain the Certificate of Achievement for Excellence in Financial

Reporting issued by the Government Finance Officers Association

Date of project: 2008 through Present

Hours: 450

Engagement Partners: Cynthia L. Calvert, C.P.A.







Mr. John Lavisky, City Administrator

**City of Lighthouse Point**

2200 NE 338<sup>th</sup> Street

Lighthouse Point, FL 33064

Phone: 954-943-6500

Scope of services:

Annual financial and compliance audits of the City

Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial

Reporting issued by the Government Finance Officers Association

Date of project: 1994 through Present

Hours: 400

Engagement Partners: Kenneth G. Smith, C.P.A.

Mr. Bert Wrains, Finance Director

**City of North Bay Village**

1700 Kennedy Causeway, #132

North Bay Village, FL 33141

Phone: 305-756-7171

Scope of work:

Annual financial and compliance audits of the City

Assistance in helping the City obtain the Certificate of Achievement for Excellence in Financial

Reporting issued by the Government Finance Officers Association

Date of Work: 2002 through Present

Hours: 400

Engagement partner(s): Cynthia L. Calvert, C.P.A.

Ms. Maria Camacho, Finance Director

**Town of Golden Beach**

1 Golden Beach Drive

Golden Beach, FL 33160

Phone: 305-932-0744

Scope of work:

Annual financial and compliance audits of the Town

Assistance in helping the Town obtain the Certificate of Achievement for Excellence in Financial

Reporting issued by the Government Finance Officers Association

Date of Work: 2002 through Present

Hours: 400

Engagement partner(s): Kenneth G. Smith, C.P.A.

Dr. Robert Levy, Town Manager

**Town of Pembroke Park**

3150 SW 52<sup>nd</sup> Avenue

Pembroke Park, FL 33023

Phone: 954-966-4600

Scope of work:

Annual financial and compliance audits of the Town

Assistance in helping the Town obtain the Certificate of Achievement for Excellence in Financial

Reporting issued by the Government Finance Officers Association

Date of Work: 2002 through Present

Hours: 250

Engagement partner(s): Kenneth G. Smith, C.P.A.





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

Cynthia L. Calvert, C.P.A.  
William G. Benson, C.P.A.  
Marc A. Grace, C.P.A.  
Krista A. Micocci

Engagement Partner  
Second Review Partner  
Manager  
Supervisor

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





# CYNTHIA CALVERT, C.P.A.

## Partner

### EXPERIENCE

22 years at Keefe McCullough

### EDUCATION

B.A. (Political Science) Auburn University

B.B.A. (Accounting) Florida Atlantic University

### PROFESSIONAL ORGANIZATIONS

American Institute of Certified Public Accountants

Florida Institute of Certified Public Accountants

Florida Government Finance Officers Association

### COMMUNITY LEADERSHIP

Make-A-Wish Foundation of Southern Florida

*(founding board member and board member emeritus)*

Plantation Junior Women's Club

*(past president)*

Junior League of Greater Fort Lauderdale

*(past treasurer)*

### EXPERIENCE

Cynthia Calvert has attended seminars and courses dealing with accounting and audit problems, reporting and disclosure issues. These courses include accounting and reporting for nonprofit organizations, governmental entities and the federal and Florida Single Audit Acts. She is experienced and qualified with respect to "Yellow Book", OMB Circular A-133 and Rules of the Auditor General of the State of Florida compliance auditing reporting. Cynthia has experience dealing directly with the State of Florida Department of Children and Families concerning various compliance, audit and other issues. She has assisted municipalities and other governmental entities in planning for and implementing GASB-34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments (the Financial Reporting Model). Cynthia was a participant in State of Florida Auditor General seminar for local governments and nonprofits regarding the Florida Single Audit Act as well as various seminars and in-house training programs concerning the requirements of GASB-34.

Cynthia has long been involved in community leadership. She was one of the founding board members for Make-A-Wish Foundation of Southern Florida. She was the past president of the Plantation Junior Women's Club and the past treasurer of the Junior League of Greater Fort Lauderdale. Cynthia was previously a Director of DALI's, auxiliary of Young at Art and Friends of Gilda's Club of South Florida. She is also a member of the Leadership Broward Foundation, Inc.





CINDY CALVERT, C.P.A.  
Continued

## ENGAGEMENT EXPERIENCE

Keefe McCullough Audit Engagements

### SPECIAL TAXING DISTRICTS

- \* Boynton Village Community Development District
- \* Championsgate Community Development District
- \* Coral Springs Improvement District
- \* Deer Island Community Development District
- \* Downtown Development Authority
- \* Downtown Fort Lauderdale Transportation Management Association
- \* East Homestead Community Development District
- \* Fiddler's Creek II Community Development District
- \* Gateway Services Community Development District
- \* Habitat Community Development District
- \* Heritage Greens Community Development District
- \* Heritage Harbour Market Place Community Development District
- \* Heritage Harbour South Community Development District
- \* Julington Creek Plantation Development District
- \* Key Largo Fire Rescue and EMS District
- \* Lake Powell Community Development District
- \* Landmark at Doral Community Development District
- \* Lexington Oaks Community Development District
- \* Margate Community Redevelopment Agency
- \* Meadow Pines Community Development District
- \* Meadow Pointe Community Development District
- \* Monterra Community Development District
- \* Narcoossee Community Development District
- \* Old Palm Community Development District
- \* Palm Bay Community Development District
- \* Park Place Community Development District
- \* Parklands West Community Development District
- \* Pine Air Lakes Community Development District
- \* Plantation Acres Improvement District
- \* Remington Community Development District
- \* Renaissance Community Development District
- \* Sarasota National Community Development District

### SPECIAL TAXING DISTRICTS *continued*

- \* South Dade Venture Community Development District
- \* Stevens Plantation Community Development District
- \* Viera East Community Development District
- \* VillaSol Community Development District
- \* Wentworth Estates Community Development District

### GOVERNMENTS

- \* Broward County League of Cities, Inc.
- \* City of Aventura Police Officers Retirement Plan
- \* City of Aventura, Florida
- \* City of Coconut Creek, Florida
- \* City of Dania Beach, Florida
- \* City of Key West, Florida
- \* City of Marathon, Florida
- \* City of Margate, Florida
- \* City of Parkland, Florida
- \* City of Plantation, Florida
- \* City of South Miami, Florida
- \* City of Sunny Isles Beach, Florida
- \* City of Weston, Florida
- \* City of Wilton Manors, Florida
- \* Islamorada, Village of Islands, Florida
- \* North Bay Village, Florida
- \* The Town Foundation, Inc.
- \* Town of Golden Beach, Florida
- \* Town of Pembroke Park, Florida
- \* Town of Southwest Ranches, Florida
- \* Village of Pinecrest, Florida
- \* Village of Sea Ranch Lakes, Florida





# BILL BENSON, C.P.A.

## Managing Partner

### EXPERIENCE

32 years at Keefe McCullough

### EDUCATION

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

### PROFESSIONAL ORGANIZATIONS

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

### COMMUNITY LEADERSHIP

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

Catholic Community Foundation  
*(board chair, treasurer)*

Executives at Broward  
*(past president, treasurer)*

Leadership Broward

### EXPERIENCE

Bill Benson has attended seminars and courses dealing with accounting and audit problems, reporting and disclosure issues. These courses include accounting and reporting for nonprofit organizations, governmental entities and the federal and Florida Single Audit Acts. He is experienced and qualified with respect to “Yellow Book”, OMB Circular A-133 and Rules of the Auditor General of the State of Florida compliance auditing reporting. Bill has experience dealing directly with the State of Florida Department of Children and Families concerning various compliance, audit and other issues. Bill assists his clients in many areas of accounting including restructuring their existing loan agreements and bond indentures, developing annual operating budgets, assisting with their dealings with financial institutions and the development of business plans, financial planning and proforma financial statements.

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

BILL BENSON, C.P.A.

Continued

## ENGAGEMENT EXPERIENCE

Keefe McCullough Audit Engagements:

### GOVERNMENTS

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

### SPECIAL TAXING DISTRICTS

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





# MARC A. GRACE, C.P.A.

## Manager

### EXPERIENCE

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

### EDUCATION

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

### OTHER EXPERIENCE

- Attended numerous courses and seminars dealing with accounting and audit problems and reporting and disclosure issues (these include accounting and reporting for nonprofit organizations, governmental entities and the Federal and Florida Single Audit Acts).
- Experienced and qualified with respect to “Yellow Book”, OMB Circular A-133 and Rules of the Auditor General of the State of Florida compliance auditing and reporting.



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MARC GRACE, C.P.A.

Continued

## ENGAGEMENT EXPERIENCE

Keefe McCullough Audit Engagements:

### GOVERNMENTS

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

### SPECIAL TAXING DISTRICTS

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

### NOT-FOR-PROFITS

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

### FOUNDATIONS

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







## KRISTA A. MICOCCI

### Supervisor

#### EXPERIENCE

8 years at Keefe McCullough  
2 years at Homrich & Micocci, P.A., C.P.A.'s

#### EDUCATION

BSBA (Accounting and Finance) University of Central  
Florida

#### OTHER EXPERIENCE

- Attended numerous courses in audit, tax and financial reporting.
- Preparation of individual and tangible personal property tax returns.
- Attended seminars for further knowledge relating to governmental auditing and FDOT auditing.
- Attended seminars for further knowledge relating to pension and 403(b) plan auditing.



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KRISTA MICOCCI  
Continued

## ENGAGEMENT EXPERIENCE

Keefe McCullough Audit Engagements:

### GOVERNMENTS

- \* City of Dania Beach, Florida
- \* City of Plantation, Florida
- \* City of Weston, Florida
- \* Town of Golden Beach, Florida
- \* Town of Pembroke Park, Florida

### NOT-FOR-PROFITS

- \* Alzheimer's Family Center, Inc.
- \* Bay Area Charter Foundation, LLC
- \* Broward County Bar Association, Inc.
- \* Community Television Foundation of South Florida, Inc.
- \* First Presbyterian Continuing Church of Coral Springs, Inc.
- \* Florida Charter Educational Foundation, Inc.
- \* Florida Charter School Alliance, Inc.
- \* Fort Lauderdale Historical Society, Inc.
- \* Georgia Charter Educational Foundation, Inc.
- \* Gold Coast Jazz Society, Inc.
- \* The Homestead Charter Foundation, Inc.
- \* Lake Charles Charter Academy Foundation, Inc.
- \* The Lee Charter Foundation, Inc.
- \* The Lee County Community Charter Schools, Inc.
- \* Renaissance Charter School, Inc.
- \* The Southwest Louisiana Charter Academy, Inc.
- \* WPBT Communications Foundation, Inc.
- \* YWCA of Palm Beach County, Florida, Inc.

### SCHOOLS

- \* Bonita Springs Charter School
- \* Cabarrus Charter Academy
- \* Cape Coral Charter School
- \* Cherokee Charter Academy
- \* Coral Springs Charter School
- \* Coweta Academy at Senoia
- \* The Downtown Miami Charter School, Inc.
- \* Duval Charter High School at Baymeadows
- \* Duval Charter School at Arlington
- \* Duval Charter School at Baymeadows
- \* Duval Charter School at Mandarin
- \* Duval Charter School at Southside
- \* Duval Charter School at Westside
- \* Emma Donnan Middle School

### SCHOOLS

- \* Emmerich Manual High School
- \* Florida International Academy, Inc.
- \* Gateway Charter High School
- \* Gateway Charter School
- \* Gateway Intermediate Charter School
- \* Governor's Charter Academy
- \* Henderson Hammock Charter School
- \* Hollywood Academy of Arts and Science
- \* Hollywood Academy of Arts and Science Middle
- \* iVirtual League Academy
- \* Keys Gate Charter High School
- \* Keys Gate Charter School
- \* Lake Charles Charter Academy
- \* Lake Charles College Prep
- \* Langtree Charter Academy
- \* Lauderdale Lakes Academy, Inc.
- \* Manatee Charter School
- \* North Broward Academy of Excellence
- \* North Broward Academy of Excellence Middle School
- \* Pine Crest Preparatory School, Inc.
- \* Renaissance Charter Middle School
- \* Renaissance Charter School at Central Palm
- \* Renaissance Charter School at Chickasaw Trail
- \* Renaissance Charter School at Cooper City
- \* Renaissance Charter School at Coral Springs
- \* Renaissance Charter School at Cypress
- \* Renaissance Charter School at Hunter's Creek
- \* Renaissance Charter School at Palms West
- \* Renaissance Charter School at Pines
- \* Renaissance Charter School at Pines Middle
- \* Renaissance Charter School at Plantation
- \* Renaissance Charter School at Poinciana
- \* Renaissance Charter School at Summit
- \* Renaissance Charter School at Tradition
- \* Renaissance Charter School at University
- \* Renaissance Charter School at Wellington
- \* Renaissance Charter School at West Palm Beach
- \* Renaissance Charter School of St. Lucie
- \* Renaissance Elementary Charter School
- \* Six Mile Charter Academy
- \* Smart School, Inc.
- \* Southwest Louisiana Charter Academy
- \* Thomas Carr Howe Community High School
- \* Winthrop Charter School







# PROPOSAL APPROACH

## Section V





**State your understanding of the Scope of Services as outlined in Exhibit B - Scope of Services and the Proposer's recommended methodology to fulfill the project goal(s).**

We understand the scope of services as outline in Exhibit B - Scope of Services. We will perform the audit in accordance with the standards outlined in the RFP. We understand the scope of the auditing services requested, the reports to be issued and assistance to be given to the City in complying with changes in reporting requirements to remain in conformity with generally accepted accounting principles. We will provide eight hours of CPE for the City accounting personnel, retain the working papers and reports for a minimum of five years and adhere to the schedule outlined in Exhibit B.

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

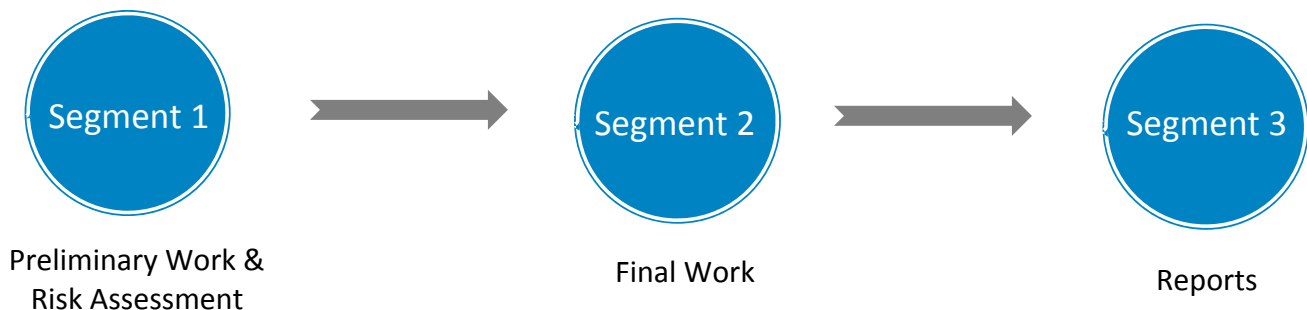
We offer the following proposed engagement timetable for the current year services. This timetable is subject to your review and approval. We are prepared to adhere to this timetable, if selected to provide your auditing services.

Submit list of assistance required for preliminary and audit field work	August 2016
Commence preliminary field work	August 2016
Circulate confirmations and other correspondence	September 2016
Commence audit field work	December 2016
Issue draft financial statements	January 2017
Issue final financial statements	February 2017

We have provided an outline of our approach to the audit on the following pages:



# SPECIFIC AUDIT APPROACH



## Segment 1

Preliminary Work &  
Risk Assessment

The first segment will begin in August and be performed by two professional staff members and will encompass approximately 200 hours.

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

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

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

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

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

Assess control risk and determine extent of testing.

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





## Segment 1

Preliminary Work &  
Risk Assessment

Perform preliminary analytical review procedures.

Review council and other pertinent minutes.

Perform compliance audit procedures where necessary.

Coordinate preparation of confirmation requests.

Working paper review.

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

## Segment 2

Final Work

The second segment will begin in December and be performed by three professional staff members and will encompass approximately 400 hours.

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

Send confirmations where applicable.

Send correspondence to attorneys as necessary.

Perform final compliance testing as necessary.

Perform final analytical procedures.

Obtain a management representation letter.

Working paper review and proposed journal entry approval.

Exit conference with City Manager.

Sample sizes in the various phases of the engagement would be determined based on population sizes, audit objectives and nature of transaction and/or account. We have standardized checklists and audit software that assists in the selection of these samples. Additionally, we would utilize both "statistical" and "non-statistical" methods to select certain test transactions.



## Segment 2

### Final Work

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

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

## Segment 3

### Reports

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

Preparation of the Basic Financial Statements.

Preparation of Reports on Internal Controls and Compliance.

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

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

Preparation of the management letter.

Review of the financial statements, reports and other information.

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





# WORK PRODUCT, SCHEDULE AND FEES

## Section VI





**This section shall include information regarding the anticipated type and date of deliverables necessary to meet the Proposal Approach presented by the Proposer. The fees proposed shall include all charges that may be anticipated in fulfilling the terms of this contract as outlined in Exhibit B - Scope of Services.**

We have included a proposed engagement timeline on page 23. In addition, we have included a sealed cost proposal below:







# ADDITIONAL RFP INFORMATION

## Section VII





**Provide a statement setting forth the Proposer's understanding of the work to be done and a positive commitment to perform the work within the specified timeframe.**

We understand the scope of work as defined in the request for proposal and are committed to perform the work within the specified time frame.

**Provide a statement as to whether the firm is local, regional, or national. Identify the type of business entity involved (e.g. sole proprietorship, partnership, corporation, etc.). Identify whether the business entity is incorporated in Florida, another state or a foreign country. Provide the Federal Employer ID number of the proposer.**

Our firm's office is located in Fort Lauderdale, Florida. We are a partnership incorporated in Florida. Our Federal Employer ID number is 59-1363792.

**Provide an affirmative statement the Proposer and all assigned key professional staff are properly licensed to practice in Florida.**

Keefe McCullough is properly licensed in the State of Florida by the Department of Professional Regulation. Our license number is AD 0010282. Further, all members of the firm that are designated as Certified Public Accountants are properly licensed in the State of Florida.

**Describe the size of the firm, the number of offices, the number of partners and professionals, and the size of the governmental audit staff.**

Our firm consists of seven partners, approximately sixty (60) professional accounting staff members and administrative support personnel. Our governmental audit staff consists of thirty-five professionals. We have one office located in Fort Lauderdale, Florida.

**Indicate the number of government clients, the types of governments served and the types of engagements for the firms.**

We currently perform the audits for twelve (12) South Florida Municipalities, over sixty (60) schools and over one hundred (100) South Florida not-for-profit organizations.

Our firm provides services to governmental entities, not-for-profit organizations, community mental health centers, private and public charter schools, special taxing districts and various other entities.

Our practice includes audit and review engagements, tax planning and tax return preparation, small business accounting, investment advisory services and consulting services.

**Describe the firm's approach to continuing professional education with particular attention to continuing professional education related to government sector engagements. Specifically, indicate if your firm holds seminars and offers CPE to clients at no charge. If so, indicate approximate times (i.e., month) and locations held in a typical year.**

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





**Describe the firm's approach to the peer review process and provide a report of the most recent peer review. Indicate whether that peer review included a review of local government client activities.**

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

**Describe any disciplinary actions that have been instituted or proposed against the firm during the last three years and any pending disciplinary matters of which the firm is aware with state regulatory boards, or professional organizations.**

We are not aware of any current or past disciplinary actions against our firm or any individual during the firm's forty-five (45) years in existence by the State of Florida Board of Accountancy.

**Describe the results of any state or federal reviews of the firm's government client audit work during the past three years, and describe any pending reviews of which the firm is aware.**

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

**Describe any instance that the firm withdrew from an engagement prior to the agreed contract expiration date.**

Our firm has not withdrawn from an engagement prior to the agreed contract expiration date.

**Provide an affirmative statement that the firm is independent of the City as defined by generally accepted auditing standards.**

Keefe McCullough is independent of the City of Margate as defined by generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States.

**Indicate the location of the firm's primary office that will staff the City of Margate engagement, the number of partners and professionals in the office, and the number of governmental auditing staff. The City places a high priority on the timely completion of the audit; therefore, submitting firms should demonstrate adequate staffing capability.**

Our office located in Fort Lauderdale, Florida will staff the City's engagement. Our office consists of seven partners, approximately sixty (60) professional accounting staff members and administrative support personnel. Our governmental audit staff consists of thirty-five professionals.

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





**1. Indicate the partner-in-charge and professional staff that will be assigned to the City of Margate audit.**

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

Cynthia L. Calvert, C.PA.  
William G. Benson, C.P.A.  
Marc A. Grace, C.P.A.  
Krista A. Micocci

Engagement Partner  
Second Review Partner  
Manager  
Supervisor

**2. For each person named above, provide as part of the your proposal a resume that includes the following information:**

- a. Formal education,
- b. Supplemental education relative to governmental accounting and auditing,
- c. Experience in government, governmental accounting and in the private sector,
- d. Experience in auditing governmental units specifying governmental clients served, the type of engagement and the capacity served,
- e. Membership in various national and state governmental accounting boards, committees, or associations (past and present),
- f. Professional designations (e.g. Certified Public Accountant (CPA) license), and other awards, and
- g. Active and meaningful participation in the local chapters of such organizations, such as service as an officer or as a guest speaker.

We have provided detailed resumes for the audit team members listed above in Section IV on pages 14 through 21 which covers the information requested.

**Describe your assigned staff's experience in preparing governmental financial statements and in providing assistance in obtaining the Certificate of Achievement for the Comprehensive Annual Finance Report ("CAFR").**

All of our municipalities listed in this response have received the Certificate of Achievement for Excellence in Financial Reporting on their Comprehensive Annual Financial Reports (CAFR) every year which they were our client.

**List the most significant engagements (maximum of five) performed in the last five years with Florida governmental clients for which your assigned staff has provided audit services similar to the engagement described herein. Include the principal client contact name, title, email address, and telephone and fax numbers.**

Ms. Nancy S. Kielman, Finance Director

**City of Key West**

3104 Flagler Avenue

Key West, FL 33040

Phone: 305-809-3821, Fax: 305-809-3886, E-mail: [ngibson@cityofkeywest-fl.gov](mailto:ngibson@cityofkeywest-fl.gov)

Engagement Partners: William G. Benson, C.P.A. / Israel J. Gomez, C.P.A.

Ms. Mary Fowler, Controller

**City of Plantation, Florida**

400 N.W. 73rd Avenue

Plantation, FL 33317

Phone: 954-797-2202, Fax: 954-797-2756, E-mail: [mfowler@plantation.org](mailto:mfowler@plantation.org)

Engagement Partners: William G. Benson, C.P.A.





Ms. Audra Curts-Whann, CPA, Finance Director

**City of Sunny Isles Beach**

18070 Collins Avenue

Sunny Isles Beach, FL 33160

Phone: 305-792-1775, Fax: 305-949-3113, E-mail: [acurts@sibfl.net](mailto:acurts@sibfl.net)

Engagement partner(s): Cynthia L. Calvert, C.P.A.

Mr. Gary S. Clinton, CPA, CPFO, Finance Director

**Village of Pinecrest**

12645 Pinecrest Parkway

Pinecrest, FL 33156-5931

Phone: 305-234-2121, Fax: 305-234-2131, E-mail: [finance@pinecrest-fl.gov](mailto:finance@pinecrest-fl.gov)

Engagement Partners: Cynthia L. Calvert, C.P.A.

Mr. Bert Wrains, Finance Director

**City of North Bay Village**

1700 Kennedy Causeway, #132

North Bay Village, FL 33141, E-mail: [bwains@nbvillage.com](mailto:bwains@nbvillage.com)

Phone: 305-756-7171, Fax: 305-756-7722

Engagement partner(s): Cynthia L. Calvert, C.P.A.

**Describe the circumstances that would result in staffing changes. The firm may replace any staff assigned to the City's engagement provided that replacements have substantially the same or better qualifications or experience. The City retains the right to approve or reject replacements.**

Staffing changes would occur if a staff member leaves the firm or their responsibilities change. We understand that we may replace any staff assigned to the City's engagement provided that replacements have substantially the same or better qualifications or experience. We understand the City retains the right to approve or reject replacements.

**Include the following on Exhibit K - Reference Sheet: List of similar projects completed with Agency name, dates of contracts, and references. The projects shall include at least one engagement that is similar in size and work to the requirements specified herein. The references shall include the name, title, address, and phone number of the contact individual. Past performance with the City of Margate will be considered.**

We have included Exhibit K- Reference Sheet on the next page.



**EXHIBIT K  
REFERENCE SHEET**

**Please list government agencies with whom you have done business during the past five years:**

Audit Firm Name	Keefe McCullough
Address	6550 N Federal Hwy, 4th Floor
City, State Zip	Ft. Lauderdale, FL 33308
Phone	954-771-0896
Email	Bill.Benson@kmccpa.com
Agency Name	City of Key West
Address	3104 Flagler Avenue
City, State Zip	Key West, FL 33040
Phone	305-809-3821
Contact Name, Title	Ms. Nancy S. Kielman, Finance Director
Email	ngibson@cityofkeywest-fl.gov
Date of Contracts	2008 through present
Agency Name	City of Plantation
Address	400 NW 73rd Avenue
City, State Zip	Plantation, FL 33317
Phone	954-797-2202
Contact Name, Title	Ms. Mary Fowler, Controller
Email	mfowler@plantation.org
Date of Contracts	1994 through present
Agency Name	City of Lake Worth
Address	7 North Dixie Highway
City, State Zip	Lake Worth, FL 33460
Phone	561-586-1654
Contact Name, Title	Ms. Corinne V. Elliott, Controller
Email	celliot@lakeworth.org
Date of Contracts	2014 through present
Agency Name	Town of Davie
Address	6591 Orange Drive
City, State Zip	Davie, FL 33314
Phone	954-797-1050
Contact Name, Title	Mr. William W. Ackerman, Budget and Finance Director
Email	william_ackerman@davie-fl.gov
Date of Contracts	2013 through present
Agency Name	City of Sunny Isles Beach
Address	18070 Collins Avenue
City, State Zip	Sunny Isles Beach, FL 33160
Phone	305-792-1775
Contact Name, Title	Ms. Audra Curts-Whann, C.P.A., Finance Director
Email	acurts@sibfl.net
Date of Contracts	2010 through 2015

Describe the overall approach that the firm would take in this audit engagement, addressing the following areas:

- Describe the type and extent of analytical procedures to be used in the engagement, specifically the extent to which statistical sampling is to be used in the engagement.
- Describe the approach that would be taken in auditing computer related activities.
- Describe how the audit engagement would be segmented and indicate the number of hours that would be devoted to each segment.
- Describe the approach to be taken to gain and document an understanding of the City's internal control structure.
- Describe the approach to be taken in determining laws and regulations that will be subject to audit test work.
- Describe the approach to be taken in drawing audit samples for purposes of tests of compliance.
- Describe cost-effective audit techniques that may be anticipated, or recommended for this engagement.
- Describe the interim and final examination techniques to be used in the engagement.

We included our audit approach in Section V on pages 23 through 26. Please review those pages as they address the above points.

- **Describe the assistance that could be provided in meeting the requirements of the Certificate of Achievement for Excellence in Financial Reporting. Describe the approach that the firm would take to insure that the timetable would be met.**

We have been assisting clients achieve the Certificate of Achievement for Excellence in Financial Reporting for forty five (45) years. We are not aware of any of our clients that applied for the Certificate of Achievement for Excellence in Financial Reporting that did not obtain the certificate. Several of our management members are on the GFOA Special Review Committee (SRC) and perform reviews of reports. We pride ourselves on always submitting financial reports within the established engagement timeline.

- **Describe the process that the firm will take to produce a meaningful Management Letter. Include a recent Management Letter developed in connection with local government audits.**

We perform an evaluation of the internal control structure each audit year. Our detailed testing determines if all key internal controls are operating as designed. Our observations are discussed with management and included in our reports with appropriate management response. We have included a copy of the City of Lauderdale Lakes, Florida management letter in this section for your review.

- **Provide specific assurances that the firm and each individual staff member assigned to the engagement are free from personal or external impairments to independence, and are organizationally independent and will maintain an independent attitude and appearance.**

We assure the City that the firm and each individual staff member assigned to the engagement are free from personal or external impairments to independence, and are organizationally independent and will maintain an independent attitude and appearance.

**The Proposer should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the City.**

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







**Provide a summary of any litigation filed against the Proposer in the past three years which is related to the services that the Proposer provides in the regular course of business. The summary shall state the nature of the litigation, a brief description of the case, the outcome or projected outcome, and the monetary amounts involved.**

**If the firm has no litigation meeting the above criteria, provide an affirmative statement to that effect.**

Our firm has not been involved in a single lawsuit over the firm's forty five (45) year history.

**Disclose any potential conflicts of interest due to any other client's contract or property interests or include a notarized statement certifying that no member of your firm's ownership, management, or staff currently has a vested interest which might be considered a conflict of interest. Any potential conflict of interest listed by a firm will be reviewed by the City Attorney to determine if the conflict is of a substantive nature. If the conflict of interest is found to be substantive, the proposal will be rejected.**

No member of our firm's ownership, management or staff has a conflict of interest or a vested interest which might be considered a conflict of interest.

**Provide proof that the firm is in compliance with the insurance requirements beginning on page 11 of this document regarding minimum coverage for Insurance including Professional Liability coverage.**

Keefe McCullough is in compliance with the insurance requirements described in the RFP. We have included copies of the declaration pages of our General Liability, Professional Liability and Worker's Compensation Insurance in this section.

**Provide a financial statement, annual report, or other similar evidence of the Proposer's financial stability.**

Our firm would be pleased to provide a Balance Sheet and Statement of Profit and Loss for the preceding two (2) fiscal years with the Selection Committee if selected to perform services for the City.

We have practiced for over forty-five (45) years in South Florida and feel confident the City would be comfortable with our financial ability to perform under the contract.

**Any additional information which the Proposer considers pertinent for consideration should be included in the proposal.**

No additional information.





CPA's + Trusted Advisors

Keefe  
McCullough

AJK

AJK, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

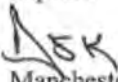
### SYSTEM REVIEW REPORT

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

We have reviewed the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP (the firm) in effect for the year ended August 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

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

In our opinion, the system of quality control for the accounting and auditing practice of Keefe, McCullough & Co., LLP in effect for the year ended August 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Keefe, McCullough & Co., LLP has received a peer review rating of *pass*.

  
Manchester, Georgia  
December 4, 2014

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



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



support@KMCcpa.com



www.KMCcpa.com



954.771.0896



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



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

March 26, 2015

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

Dear Mr. Leo:

It is my pleasure to notify you that on March 19, 2015 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is February 28, 2018. This is the date by which all review documents should be completed and submitted to the administering entity. If your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

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

Sincerely,

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

cc: David C. Jordan, CPA

Firm Number: 10036786

Review Number: 366979





## PEER REVIEW PROGRAM

is proud to present this

### Certificate of Recognition

to

### **KEEFE, MCCULLOUGH & COMPANY, LLP**

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

Anita Ford, Chair  
AICPA Peer Review Board  
2015



# City of Lauderdale Lakes, Florida

Compliance Section  
For the Year Ended September 30, 2015

# City of Lauderdale Lakes, Florida

Compliance Section  
For the Year Ended September 30, 2015

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

To the Honorable Mayor, Vice Mayor, and Commissioners Members  
City of Lauderdale Lakes, Florida  
Lauderdale Lakes, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the Standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Lauderdale Lakes, Florida (the "City") as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated May 12, 2016.

**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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. The material weakness is disclosed in the Schedule of Findings and Questioned Costs as item 2012-06.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies. These significant deficiencies are disclosed in the Schedule of Findings and Questioned Costs as items 2010-02 and 2011-05.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether 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*.

### **City's Response to Findings**

The City's response to the findings identified in our audit is 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 the financial statements and, accordingly, we express no opinion on it.

### **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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEEFE McCULLOUGH

Fort Lauderdale, Florida  
May 12, 2016



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133

To the Honorable Mayor, Vice Mayor, and Commissioners Members  
City of Lauderdale Lakes, Florida  
Lauderdale Lakes, Florida

**Report on Compliance for Each Major Federal Program**

We have audited the City of Lauderdale Lakes, Florida's (the "City") compliance with the types of compliance requirements described in the *OMB Circular A-133* that could have a direct and material effect on each of the City's major federal programs for the year ended May 12, 2016. The City's major federal programs 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 federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the City's major federal programs 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 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. However, our audit does not provide a legal determination of the City's compliance.

**Opinion on Each Major Federal Program**

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 for the year ended September 30, 2015.

CPA's + Trusted Advisors

## 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 to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 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 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 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.

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, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated May 12, 2016, 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 the U.S. Office of Management and Budget Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations* 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 is fairly stated in all material respects in relation to the basic financial statements as a whole.

City of Lauderdale Lakes, Florida

**Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

KEEFE McCULLOUGH

Fort Lauderdale, Florida  
May 12, 2016

## INDEPENDENT AUDITOR'S REPORT TO CITY MANAGEMENT

To the Honorable Mayor, Vice Mayor, and Commissioners Members  
City of Lauderdale Lakes, Florida  
Lauderdale Lakes, Florida

### Report on the Financial Statements

We have audited the financial statements of the City of Lauderdale Lakes, Florida (the "City"), as of and for the fiscal year ended September 30, 2015, and have issued our report thereon dated May 12, 2016.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, *Rules of the Florida Auditor General*.

### Other Reports and Schedule

We have issued our 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*, Independent Auditors' Report on Compliance with Requirements that could have a Direct and Material Effect on each major federal program and on Internal Control over Compliance Required by OMB Circular A-133; Schedule of Findings and Questioned Costs; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated May 12, 2016, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. The status of findings and recommendations made in the previous audit report are noted in the accompanying Schedule of Findings and Questioned Costs Part E.

### Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The City of Lauderdale Lakes, Florida was established as authorized in Chapter 61-2386 of Special Act of Florida.

## **Financial Condition**

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

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

## **Annual Financial Report**

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, requires that we determine whether the annual financial report for the City for the fiscal year ended September 30, 2015, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2015. In connection with our audit, we determined that these two reports were in agreement.

## **Other Matters**

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, our recommendations to improve financial management are included in the Schedule of Findings and Questioned Costs Part E.

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

## **Purpose of this Letter**

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

KEEFE McCULLOUGH

Fort Lauderdale, Florida  
May 12, 2016

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SECTION 218.45, FLORIDA STATUTES

To the Honorable Mayor, Vice Mayor, and Commission Members  
City of Lauderdale Lakes, Florida  
Lauderdale Lakes, Florida

We have examined City of Lauderdale Lakes, Florida's (the "City") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2015. 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 complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2015.

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

KEEFE McCULLOUGH

Fort Lauderdale, Florida  
May 12, 2016

**City of Lauderdale Lakes, Florida**  
**Schedule of Expenditures of Federal Awards**  
**and State Financial Assistance**  
**For the Year Ended September 30, 2015**

<b>Federal Agency, Pass-through Entity Federal Program</b>	<b>CFDA Number</b>	<b>Contract/Grant Number</b>	<b>Expenditures</b>	<b>Transfers to Subrecipients</b>
<b>Federal Agency Name:</b>				
Indirect Programs:				
United States Department of Housing and Urban Development - Pass through Broward County				
Community Development Block Grants 39th Year Minor Home Repair Program	14.218	-	\$ 146,917	\$ -
Community Development Block Grants Senior Quality of Life Enhancement Program	14.218	-	38,958	-
Community Development Block Grants Senior Transportation Program	14.218	-	<u>11,487</u>	<u>-</u>
Total United States Department of Housing and Urban Development			<u>197,362</u>	<u>-</u>
United States Department of Justice Pass through State of Florida Department of Justice - Office of Community Oriented Policing Services (COPS)				
	16.710	2014UMWX0036	<u>83,333</u>	<u>-</u>
Total United States Department of Justice			<u>83,333</u>	<u>-</u>



**City of Lauderdale Lakes, Florida**  
**Schedule of Expenditures of Federal Awards**  
**and State Financial Assistance**  
**(continued)**  
**For the Year Ended September 30, 2015**

<b>Federal Agency, Pass-through Entity Federal Program</b>	<b>CFDA Number</b>	<b>Contract/Grant Number</b>	<b>Expenditures</b>	<b>Transfers to Subrecipients</b>
United States Department of Homeland Security Pass through State of Florida Department of Homeland Security - Staffing for Adequate Fire and Emergency Response (SAFER)	* 97.083	EMW-2012-FH-00031	821,416	-
Total United States Department of Homeland Security			821,416	-
United States Department of Health and Human Services Pass through Broward County - Special Programs for the Aging, Title III-B Grants for Supportive Services and Senior Centers	93.044	JA114-25-2014	53,839	-
Total United States Department of Health and Human Services			53,839	-
United States Department of Agriculture Pass through State of Florida Department of Agriculture - Summer Food Service Program For Children	10.559	04-0176	33,000	-
Total United States Department of Agriculture			33,000	-
United States Department of Elder Affairs Pass through State of Florida Department of Elder Affairs - Child and Adult Care Food Program	10.558	Y4093	4,714	-
Total United States Department of Agriculture			4,714	-
Total Federal Awards			\$ 1,193,664	\$ -

**City of Lauderdale Lakes, Florida**  
**Schedule of Expenditures of Federal Awards**  
**and State Financial Assistance**  
**(continued)**  
**For the Year Ended September 30, 2015**

<b>State Agency, Pass-through Entity State Program</b>	<b>CSFA Number</b>	<b>Contract/Grant Number</b>	<b>Expenditures</b>	<b>Transfers to Subrecipients</b>
<b>Direct Project:</b>				
State of Florida Department of Environmental Protection - Statewide Surface Water Restoration and Wastewater Project	37.039	LP6047	\$ 54,930	\$ -
Total State of Florida Department of Environmental Protection			54,930	-
<b>Indirect Project:</b>				
United States Department of Elder Affairs Pass through Broward County - Alzheimer's Respite Services	65.004	JZ114-25-2015	292,735	-
Total United States Department of Agriculture			292,735	-
Total Expenditures of State Financial Assistance			\$ 347,665	\$ -

\* Denotes a major program

**Note 1 – Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the “Schedule”) includes the grant activity of the City of Lauderdale Lakes, Florida (the “City”) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

**Note 2 – Contingency**

For purposes of the Schedule, Federal and State awards include grants and contracts entered into directly between the City and agencies and departments of the Federal and State governments and pass-through agencies, as applicable. The City did not transfer awards to subrecipients during the fiscal year ending September 30, 2015.

The grant revenue amounts received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor agencies would be a liability of the City of Lauderdale Lakes, Florida. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable Federal and State laws and other applicable regulations.

**City of Lauderdale Lakes, Florida**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended September 30, 2015**

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**A. Summary of Auditor's Results**

1. The auditor's report expresses an unmodified opinion on the basic financial statements.
2. Material weaknesses and significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the basic financial statements of City of Lauderdale Lakes, Florida were disclosed during the audit.
4. No material weaknesses relating to the audit of the major federal program are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133.
5. The auditor's report on compliance for the major federal programs for City of Lauderdale Lakes, Florida expresses an unmodified opinion on the major federal program.
6. No audit findings relative to the major federal program for the City of Lauderdale Lakes, Florida are reported in Part C of this schedule.
7. The programs tested as a major program are as follows:

<b>Federal Program</b>	<b>Federal CFDA No.</b>
United States Department of Homeland Security - Staffing for Adequate Fire and Emergency Response	97.083

8. The threshold for distinguishing Types A and B programs was \$ 300,000 for the major programs.
9. The City of Lauderdale Lakes, Florida was not determined to be a low-risk auditee pursuant to pursuant to OMB Circular A-133.

**B. Findings – Financial Statement Audit**

The status of findings and recommendations made are noted in the accompanying Schedule of Findings and Questioned Costs Part E.

**C. Findings and Questioned Costs – Major Federal Awards Programs**

No matters to be reported.

**City of Lauderdale Lakes, Florida**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended September 30, 2015**

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**D. Other Issues**

1. No summary schedule of prior audit findings is required because there were no prior audit findings related to Federal Programs.
2. No corrective action plan is required because there were no findings reported under the Federal Single Audit Act.

**E. Internal Control Comments and Recommendations**

**Current Year Internal Control Comments and Responses**

None

**Prior Year Internal Control Comments and Responses**

		STATUS		PAGE REFERENCE
		STILL APPLICABLE	IMPLEMENTED OR NO LONGER RELEVANT	
*2010-02	Year end closing entries and closing procedures including the reconciliation of all balance sheet accounts to reflect the City's financial position accurately	X		15
*2011-05	Timely completion of bank reconciliations	X		16
*2012-04	Reconcile accounts receivable balances to supporting documentation		X	
**2012-06	Grant administration and review process	X		17
*2013-01	Assess the Accounting Department staffing needs		X	
*2014-01	Investigate old outstanding checks		X	
*2014-02	Accounts payable reconciliation procedures		X	

\* The following internal control comments are determined to be significant deficiencies.

\*\* The following internal control comments are determined to be material weaknesses.

**Prior Year Internal Control Comments and Responses (continued)**

**\* 2010-02 Year End Closing Entries**

***Condition:***

It was noted during the course of the previous years' audits that balance sheet accounts which include accrued liabilities, capital assets and interfund balances in all funds reflected on the respective trial balances were not properly reconciled to reflect the appropriate balances as of the fiscal year-end. During the current year audit we found the situation still existed, requiring audit journal entries to be posted in order to correct these balances.

***Criteria:***

Prudent policies include a formal closing process with supervisory finance department personnel being responsible for the review and evaluation of transactions and balances recorded.

***Cause:***

The cause of the conditions is the lack and execution of a formal closing process which incorporates a thorough review by finance personnel.

***Effect:***

The lack of formal closing procedures may result in misstatements in the financial statements.

***Recommendation:***

The City should consider developing formal year end closing procedures. These procedures should include timetables outlining appropriate due dates and instructions for schedules that should be prepared. The closing procedures should be documented in a formal checklist that indicates the individual responsible for the task, when it is due to be completed and when it is accomplished. We believe that a review and evaluation of transactions recorded at year end should be performed to ensure the validity of amounts recorded, as well as reduce audit time. The implementation of formal procedures will reduce the need for numerous adjustments to financial records during the audit process and decrease the time to produce financial reports needed by management and the auditors.

***Management's response:***

Management acknowledges and accepts the auditor's recommendation concerning year end closing procedures including balance sheet accounts to reflect the City's financial position accurately. Management has implemented revised accounting policies and procedures to address this comment. Additionally, changes in the accounting personnel have improved the review of general staff accounting work to ensure that daily assignment, monthly closeout and reconciliations are properly performed in a timely manner. Management ensures that this comment will not be repeated in the future.

**Prior Year Internal Control Comments and Responses (continued)**

**\* 2011-05 Timely Completion of Bank Reconciliations**

***Condition***

In the previous years it was noted the City did not properly reconcile its pooled cash bank account nor was it completed in a timely manner. The prior year required the assistance of a sub-contractor to be engaged to complete the reconciliation. While the current year was done by the city staff, it was not completely timely. As a result, cash balances and related transactions had to be adjusted after the start of our field work to reflect accurate cash balances. The reconciliation of cash on a monthly basis is critical to finding errors that might not be recognized and resolved on a timely basis.

***Criteria***

Timely preparation of the bank reconciliations is a key procedure to maintaining adequate control over both cash receipts and disbursements. Bank accounts should be reconciled timely and on a monthly basis which provides for the prevention and detection of errors or misappropriation of assets.

***Cause***

The monthly bank reconciliations were not prepared timely.

***Effect***

The City is susceptible to the possible errors which can lead to the risk of loss and risk of misstatement of cash or other reconciling items.

***Recommendation***

We recommend that all bank accounts be reconciled more timely to ensure accuracy and accountability for all cash transactions of the City. Once completed, the reconciliation should be reviewed by supervisory personnel not involved in the reconciliation process. Any unreconciled differences should be investigated and properly accounted for as soon as possible leading to journal entries deemed necessary as a result.

***Management's Response:***

Management acknowledges and accepts the auditor's recommendation concerning the timely completion of bank reconciliations. Management has implemented a monthly scheduled of completion of bank reconciliations on a consistent basis. Staff will investigate any unreconciled differences and prepare journal entries to properly account for items, as appropriate. Each monthly reconciliation is now being reviewed and signed off by supervisory personnel.



**Prior Year Internal Control Comments and Responses (continued)**

**\*\* 2012-06 Grant Administration and Review Process**

***Condition***

During the prior years it was noted that the City as a sub-recipient for federal grant awards was not properly reconciling and recording the grant activity to reflect the appropriate balances as of the fiscal year-ends. During the current year audit we found the situation still existed, requiring audit journal entries to be posted in order to properly account for federal awards reported by the City.

***Criteria***

Prudent policies include a formal review process by supervisory finance department personnel responsible for the recognition of grants, contracts and agreements. The review process would include, at a minimum, a determination of the reporting and submission requirements, expenditure limitations, responsibilities the City is to be held accountable for and the preparation of a schedule of expenditures of expenditures of federal awards.

***Cause***

The cause of the condition is the lack of a formal grant administration and review process which is required in order to effectively account for grant funding at the City.

***Effect***

Lack of the implementation and execution of these procedures may result in misstatements in the financial statements and possible noncompliance issues. Additionally, the City may incur loss of grant revenue or nonrenewal of such grants due to timely reimbursement requests which may be critical to offset expenditures the City funding of these projects.

***Recommendation***

The City should develop a system of controls over its grant administration and review process. Personnel at the City should be designated to manage grant awards, maintain files of approved grant contracts, track the status of grant funded projects related expenditures, reimbursement requests reporting and other necessary compliance requirements. This individual would also be responsible for timely filing of all reimbursement claims in accordance with each respective grant award. Furthermore, we believe that periodic review and evaluation of grants administration process throughout the year should be performed by management to ensure proper accounting for grant expenditures and utilization of external funding for necessary city projects.

***Management's response:***

Management concurs with the auditor's recommendation regarding the grant administration and review process. Revised grant administration policies and procedures have been implemented with periodic review and evaluation of the grants administration process to ensure proper accounting on a monthly and quarterly basis. Management has recommended a personnel dedicated to the review and administration of all City grants to ensure that the City is in compliance will all grant requirements.



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/15/2015

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

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

<b>PRODUCER</b> Fulton Agency, Inc. 1301 E. Oakland Park Blvd  Oakland Park FL 33334		<b>CONTACT NAME:</b> Alexander Fulton <b>PHONE (A/C, No. Ext):</b> (954) 318-0222 <b>E-MAIL ADDRESS:</b> alex@fultonagency.com <b>FAX (A/C, No):</b> (954) 318-7474	
<b>INSURED</b> KEEFE MCCULLOUGH & COMPANY 6550 N FEDERAL HIGHWAY STE 410  FT LAUDERDALE FL 33308		<b>INSURER(S) AFFORDING COVERAGE</b> INSURER A: First Community Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	
		<b>NAIC #</b> 13990	

**COVERAGES****CERTIFICATE NUMBER:** CL15101502547**REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY	X		090004999611501	7/2/2015	7/2/2016	EACH OCCURRENCE \$ 1,000,000	
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000	
							MED EXP (Any one person) \$ 10,000	
							PERSONAL & ADV INJURY \$ 1,000,000	
	GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						GENERAL AGGREGATE \$ 2,000,000	
	OTHER:						PRODUCTS - COMP/OP AGG \$ 2,000,000	
A	<b>AUTOMOBILE LIABILITY</b>			090004999611501	7/2/2015	7/2/2016	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000	
	<input type="checkbox"/> ANY AUTO						<input type="checkbox"/> SCHEDULED AUTOS	BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS						<input type="checkbox"/> NON-OWNED AUTOS	BODILY INJURY (Per accident) \$
	<input checked="" type="checkbox"/> HIRED AUTOS						<input checked="" type="checkbox"/> NON-OWNED AUTOS	PROPERTY DAMAGE (Per accident) \$
							\$	
	<b>UMBRELLA LIAB</b>						EACH OCCURRENCE \$	
	<b>EXCESS LIAB</b>						AGGREGATE \$	
	DED						\$	
	RETENTION \$							
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b>						PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y/N					E.L. EACH ACCIDENT \$	
	If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				E.L. DISEASE - EA EMPLOYEE \$	
							E.L. DISEASE - POLICY LIMIT \$	

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

CERTIFICATE HOLDER INCLUDED AS ADDITIONAL INSURED.

**CERTIFICATE HOLDER****CANCELLATION**

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

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

AUTHORIZED REPRESENTATIVE

Steve Sauer/ALEX

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**DECLARATIONS  
ACCOUNTANTS PROFESSIONAL LIABILITY POLICY  
FLORIDA**

PRODUCER BRANCH PREFIX POLICY NUMBER

**003613 970 APL 275514008**

INSURANCE IS PROVIDED BY  
CONTINENTAL CASUALTY COMPANY  
CNA PLAZA, CHICAGO, IL 60685  
A STOCK INSURANCE COMPANY  
REFERRED TO IN THIS POLICY AS WE, US, OR OUR.

1. Named Insured and Mailing Address

Keefe, McCullough & Company  
6550 N. Federal Hwy.  
Suite: 410  
Fort Lauderdale, FL 33308

IF YOU HAVE ANY QUESTIONS REGARDING YOUR POLICY  
PLEASE CONTACT US AT THE ADDRESS ABOVE OR CALL  
1-800-262-8060.

\* \* \* \* \* NOTICE \* \* \* \* \*

THIS IS A CLAIMS-MADE AND REPORTED POLICY AND  
COVERS ONLY CLAIMS FIRST MADE AGAINST AN INSURED  
AND REPORTED IN WRITING TO THE COMPANY DURING  
THE POLICY PERIOD. PLEASE READ THIS POLICY  
CAREFULLY AND DISCUSS THE COVERAGE WITH YOUR  
INSURANCE AGENT.

2. POLICY PERIOD: FROM: 10/11/15 TO: 10/11/16 at 12:01 A.M.  
Standard time at your address shown above.

3. PRIOR ACTS DATE: 2/01/71 at 12:01 A.M.

4. DEDUCTIBLE: Per Claim Deductible \_\_\_\_\_ or Aggregate Deductible \$25,000

5. LIMITS OF LIABILITY: (INCLUDES CLAIM EXPENSES UNLESS AMENDED BY ENDORSEMENT)

<u>\$4,000,000</u>	PER CLAIM
<u>\$4,000,000</u>	AGGREGATE

6. FOR NON-RENEWAL: 45 days notice will be given you in accordance with policy conditions.

7. PRINTED ENDORSEMENTS ATTACHED AT POLICY ISSUANCE INCLUDE:

G-127136-A(7/12) Policy  
G-127137-A09(7/12) Declarations Page  
G-127157-A(6/97) Nuclear Energy & Pollution Excl.  
G-127164-A09(6/97) Amend. Termination Provisions - FL  
G-19104-B(5/95) Policyholder Notice  
G-127165-A09(9/12) Amend. Endorsment - FL  
G-141584-A(6/03) Policyholder Notice  
G-127139-A Excl Named Individuals or Entities

# Associated Industries Insurance Company, Inc.

A Stock Insurance Company

PO Box 310704

Boca Raton, FL 33431-0704

WORKERS COMPENSATION  
AND EMPLOYERS LIABILITY  
INSURANCE POLICY

WC 00 00 01 A

INFORMATION PAGE

1. Insured:	Policy Number:	AWC1056852
<b>Keefe McCullough &amp; Co LLP</b>		
6550 N Federal Highway		
Ste 410		
FT Lauderdale, FL 33308	Federal Tax ID:	591363792
Other workplaces not shown above:	Board File Number:	
See Extension of Information Page	Renewal Of:	AWC1040338
Producer:	Entity:	Limited Liability Partnership
AmTrust North America, Inc.	Interim Adjustment:	Annual
c/o Plastring Agency, Inc. (The) - Delray Beach	Ncci Code:	25372
820 NE 6th Avenue	SIC Code:	8721
Delray Beach, FL 33483		

2. The policy period is from 1/1/2016 to 1/1/2017 12:01 a.m. at the insured's mailing address.

3. A. Workers Compensation Insurance: Part One of the policy applies to the Workers Compensation Law of the states listed here: Florida
- B. Employers Liability Insurance: Part Two of the policy applies to work in each stated listed in item 3.A. The limits of our liability under Part Two are:
- |                           |            |               |
|---------------------------|------------|---------------|
| Bodily Injury by Accident | \$ 100,000 | each accident |
| Bodily Injury by Disease  | \$ 500,000 | policy limit  |
| Bodily Injury by Disease  | \$ 100,000 | each employee |
- C. Other States Insurance: Part Three of the policy applies to the states, if any, listed here: All states except ND, OH, WA, WY and State(s) Designated in Item 3A.
- D. This policy includes these endorsements and schedules:
- See attached endorsement schedule.

4. The premium for this policy will be determined by our Manuals of Rules, Classifications, Rates and Rating Plans. All information required below is subject to verification and change by audit.

See Extension of Information Page

<b>TOTAL ESTIMATED ANNUAL PREMIUM</b>	<b>4,625</b>
---------------------------------------	--------------

<b>STATE ASSESSMENT</b>	<b>0</b>
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<b>TOTAL ESTIMATED COST</b>	<b>4,625</b>
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Minimum Premium	220
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Deposit Premium	458
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Issue Date: 12/4/2015

Countersigned By: \_\_\_\_\_  
Authorized Representative



**EXHIBIT F**  
**RFP NO. 2016-010 AUDIT SERVICES PROJECT FORM & CERTIFICATION**

**PROPOSER NAME:** Keefe McCullough

**ADDRESS:** 6550 N Federal Hwy, 4th Floor, Fort Lauderdale, FL 33308

**TELEPHONE:** 954-771-0896 **FAX:** 954-938-9353

**TYPE OF BUSINESS (Corporation, Partnership, Other – Specify):** Partnership

**TAX ID NUMBER (EIN/SSN):** 59-1363792

Certification: The undersigned hereby confirms as follows:

- A. I am a duly authorized agent of the Company/Individual submitting the proposal;
- B. I have read the Proposal in its entirety and fully understand and accept these terms unless specific variations have been expressly listed below.
- C. My Firm, Keefe McCullough, agrees to hold all prices, terms and conditions firm for acceptance for ninety (90) calendar days following the date and time of the bid opening.

**Variations**

The Proposer shall identify all variations and exceptions taken to this RFP in the space provided below unless such variation is expressly prohibited in the RFP documents. If no variations are listed here, it is understood that the Proposer fully complies with the terms and conditions. It is further understood that such variations may be cause for determining that the Proposal is non-responsive and ineligible for the award:

**Section** \_\_\_\_\_ **Variance** \_\_\_\_\_

**Section** \_\_\_\_\_ **Variance** \_\_\_\_\_

**Section** \_\_\_\_\_ **Variance** \_\_\_\_\_

**Attach additional sheets as necessary.**

**By:**  CPA  
**Manual Signature of Agent**

May 31, 2016  
**Date**

William G. Benson, C.P.A.  
**Typed/Printed Name of Agent**


Partner  
**Title of Agent**

Proposals without the manual signature of an authorized agent of the Proposer shall be deemed non-responsive and ineligible for award.

State of Florida ) ss:  
County of Broward

- (1) He/she is the Partner (Owner, Partner, Officer, Representative or Agent) of Keefe McCullough, the Bidder that has submitted the attached RFP;
- (2) He/she is fully informed respecting the preparation and contents of the attached RFP and of all pertinent circumstances respecting such RFP;
- (3) Such RFP is genuine and is not a collusive or sham RFP;
- (4) Neither the Bidder 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 Bidder, firm, or person to submit a collusive or sham Bid in connection with the work for which the attached Bid has been submitted; or to refrain from bidding in connection with such work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with any Bidder, firm, or person to fix the price or prices in the attached Bid or of any other Bidder, or to fix any overhead, profit, or cost elements of the Bid price or the Bid price of any other Bidder, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed work;
- (5) The price or prices quoted in the attached RFP are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Bidder or any other of its agents, representatives, owners, employees or parties in interest, including this affiant.

Signed, sealed and delivered in the presence of

  
\_\_\_\_\_  
Nancy Highland

33



**EXHIBIT G**  
**NON-COLLUSIVE AFFIDAVIT**  
**RFP NO. 2016-010 – PAGE 2**

**ACKNOWLEDGMENT**

State of Florida )  
 ) ss:  
County of Broward

The foregoing instrument was acknowledged before me this 27 day of May, 2016, by \_\_\_\_\_  
William G. Benson, who is personally known to me or who has produced  
as identification and who did (did not) take an oath.

WITNESS my hand and official seal.

Kaitlin F. Chubeck  
NOTARY PUBLIC  
Kaitlin F. Chubeck

My commission expires: 5-27-19





**EXHIBIT H**  
**PROPOSER'S CERTIFICATION**  
**RFP NO. 2016-010**

**WHEN PROPOSER IS A PARTNERSHIP**

IN WITNESS WHEREOF, the Proposer hereto has executed this Proposal Form this 27 day of May, 2016.

Keefe McCullough  
Printed Name of Partnership

By: \_\_\_\_\_

Signature of Owner William G. Benson

Signature of General or Managing Partner

William G. Benson  
Printed Name of partner

6550 N Federal Hwy, 4th Floor  
Business Address

Ft. Lauderdale, FL 33308

City/State/Zip

954-771-0896

Business Phone Number

Florida  
State of Registration

State of Florida )  
 ) ss:

County of Broward )

The foregoing instrument was acknowledged before me this 27 day of May, 2016, by \_\_\_\_\_  
William G. Benson (Name), Partner (Title) of \_\_\_\_\_  
Keefe McCullough (Name of Company) who is personally known to me or who has  
produced \_\_\_\_\_ as identification and who did (did not) take an oath.

WITNESS my hand and official seal.

Kaitlin F. Chubek  
NOTARY PUBLIC

Kaitlin F Chubek  
My commission expires: 5-27-19



**EXHIBIT I**  
**PROPOSER'S QUALIFICATIONS STATEMENT**  
**RFP NO. 2016-010**

The undersigned certifies under oath the truth and correctness of all statements and of all answers to questions made hereinafter:

SUBMITTED TO: City of Margate (Purchasing Manager)

ADDRESS: 5790 Margate Boulevard  
Margate, Florida 33063

CIRCLE ONE

SUBMITTED BY: Keefe McCullough

Corporation

NAME: \_\_\_\_\_

Partnership

ADDRESS: 6550 N Federal Hwy, 4th Floor, Ft. Lauderdale, FL 33308

Individual

PRINCIPAL OFFICE: 6550 N Federal Hwy, 4th Floor, Ft. Lauderdale, FL 33308

Other

1. State the true, exact, correct and complete name of the partnership, corporation, trade or fictitious name under which you do business and the address of the place of business.

The correct name of the Proposer is: Keefe McCullough

The address of the principal place of business is: 6550 N Federal Hwy, 4th Floor  
Ft. Lauderdale, FL 33308

2. If Proposer is a corporation, answer the following:

a. Date of Incorporation: \_\_\_\_\_

b. State of Incorporation: \_\_\_\_\_

c. President's name: \_\_\_\_\_

d. Vice President's name: \_\_\_\_\_

e. Secretary's name: \_\_\_\_\_

f. Treasurer's name: \_\_\_\_\_

g. Name and address of Resident Agent: \_\_\_\_\_

3. If Proposer is an individual or a partnership, answer the following:

a. Date of organization: February 1, 1971

b. Name, address and ownership units of all partners:

William G. Benson, C.P.A. 10843 NW 2nd Street, Plantation, FL 33324 954-383-5800 - 16%

Joseph D. Leo, C.P.A. 2520 NE 46th Street, Lighthouse Point, FL 33064 954-263-8286 - 18%

Israel J. Gomez, C.P.A. 4913 NW 59th Way, Coral Springs, FL 33067 954-806-2803 - 11%

Kenneth G. Smith, C.P.A. 7309 Dover Court, Parkland, FL 33067 954-464-4644 - 11%

Louis R. Proietto, C.P.A. 7900 N Upper Ridge Drive, Parkland, FL 33067 954-646-9668 - 11%

James R. Laraway, C.P.A. 6241 NE 22nd Avenue, Ft. Lauderdale, FL 33308 954-829-7351 - 11%

Ari D. Laski, C.P.A. 12359 NW 77th Manor, Parkland, FL 33076 954-899-6331 - 11%

c. State whether general or limited partnership: Limited Partnership

4. If Proposer is other than an individual, corporation or partnership, describe the organization and give the name and address of principals:

N/A

5. If Proposer is operating under a fictitious name, submit evidence of compliance with the Florida Fictitious Name Statute.

6. How many years has your organization been in business under its present business name?  
45

a. Under what other former names has your organization operated?

7. Indicate registration, license numbers, or certificate numbers for the businesses or professions, which are the subject of this RFP. Please attach certificate of competency and/or state registration.

Our State of Florida Board of Accountancy license number is AD0010282.

8. Have you ever failed to complete any work awarded to you? If so, state when, where and why?

No

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9. State the names, telephone numbers, and last known addresses of five owners, individuals, or representatives of owners with the most knowledge of work which you have performed, and to which you refer.

<u>Ms. Nancy S. Kielman, Finance Director</u>	<u>3104 Flagler Avenue, Ft. Lauderdale, FL 33040</u>	<u>305-809-3821</u>
(name)	(address)	(phone)

<u>Ms. Nancy Fowler, Controller</u>	<u>400 NW 73rd Avenue, Plantation, FL 33317</u>	<u>954-797-2202</u>
(name)	(address)	(phone)

<u>Ms. Corinne Elliott, Controller</u>	<u>7 N Dixie Hwy, Lake Worth, FL 33460</u>	<u>561-586-1654</u>
(name)	(address)	(phone)

<u>Mr. William Ackerman, Budget and Finance Director</u>	<u>6591 Orange Drive, Davie, FL 33314</u>	<u>954-797-1050</u>
(name)	(address)	(phone)

<u>Ms. Audra Curts-Whann, C.P.A., Finance Director</u>	<u>18070 Collins Avenue, Sunny Isles Beach, FL 33160</u>	<u>305-792-1775</u>
(name)	(address)	(phone)

10. List the pertinent experience of the key individuals of your organization (continue on insert sheet, if necessary).

We have included resumes of the key individuals to be assigned to this engagement in

Section IV on pages 14 through 21.

11. State the name of the individual who will have personal supervision of the work:  
Cynthia L. Calvert, C.P.A.



THE PROPOSER ACKNOWLEDGES AND UNDERSTANDS THAT THE INFORMATION CONTAINED IN RESPONSE TO THIS QUALIFICATIONS STATEMENT SHALL BE RELIED UPON BY THE CITY IN AWARDING THE CONTRACT AND SUCH INFORMATION IS WARRANTED BY PROPOSER TO BE TRUE. THE DISCOVERY OF ANY OMISSION OR MISSTATEMENT THAT MATERIALLY AFFECTS THE PROPOSER'S QUALIFICATIONS TO PERFORM UNDER THE CONTRACT SHALL CAUSE THE CITY TO REJECT THE PROPOSAL, AND IF AFTER THE AWARD TO CANCEL AND TERMINATE THE AWARD AND/OR CONTRACT.

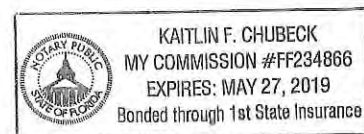
William G. Benson, CPA  
(Signature)

State of Florida )  
 ) ss:  
County of Broward )

The foregoing instrument was acknowledged before me this 27 day of May, 2016, by William G. Benson, who is personally known to me or who has produced as identification and who did (did not) take an oath.

WITNESS my hand and official seal.

Kaitlin F. Chubeck  
NOTARY PUBLIC



My commission expires: 5-27-19

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

## LICENSE NUMBER

AD0010282

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



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



ISSUED: 11/23/2015

DISPLAY AS REQUIRED BY LAW

SEQ # L1511230000892



**EXHIBIT J**  
**DRUG-FREE WORKPLACE PROGRAM FORM**

In accordance with Section 287.087, Florida Statutes, 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 for the procurement of commodities or contractual service, a bid received from a business that certifies that it has implemented a Drug-free Workplace Program shall be given preference in the award process. In the event that none of the tied vendors have a Drug-free Workplace program in effect, the City reserves the right to make final decisions in the City's best interest. 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 a 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 employees 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 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 convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation.

If Proposer's company has a Drug-free Workplace Program, so certify below:

**AS THE PERSON AUTHORIZED TO SIGN THE STATEMENT, I CERTIFY THAT THIS FIRM COMPLIES FULLY WITH THE ABOVE REQUIREMENTS.**

SIGNATURE OF PROPOSER: William R. CPA DATE: May 31, 2016

# Keefe M̄Cullough

CPA's + Trusted Advisors



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



[support@KMCcpa.com](mailto:support@KMCcpa.com)



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



954.771.0896





May 31, 2016

Mr. Spencer Shambray, Purchasing Manager  
and Audit Selection Committee members  
City of Margate Purchasing Division  
5790 Margate Boulevard  
Margate, FL 33063

Dear Mr. Shambray and Audit Selection Committee members:

Our fee for services rendered will be based upon the difficulty of your engagement and the time and skill level of our personnel assigned. Work is assigned, according to its complexity, to the appropriate member of our staff. Our proposed fees for the audit of the financial statements for the years ended September 30, are:

2016	\$ 81,500
2017	\$ 83,500
2018	\$ 85,500
2019	\$ 87,500
2020	\$ 89,500
<b>Renewal Years</b>	
2021	\$ 89,500
2022	\$ 89,500

Our firm commits to these "total all-inclusive maximum fees" for each of the audit years. We have included a schedule which details the hours anticipated by staff classification for the audit services. These total fees include reimbursement for travel costs for our employees during the audit engagement. The proposed hourly rates used to calculate the total all-inclusive price remain constant throughout the five year contract and two year extension. We have increased the fee \$2,000 in years one through five which represents sixteen (16) hours of supervisory staff time to update the CAFR for any new pronouncements in effect.

The Single Audit fee would be charge in periods when applicable. We have also proposed a CAFR preparation discount which would apply in periods when City staff prepares the financial report.

If any additional work outside the scope of this engagement is agreed upon between the City and our firm the work shall be performed at the same annual rates as set forth in the schedule of fees and expenses included in this sealed pricing proposal.

We are excited about the opportunity to serve as your independent auditing firm. Please feel free to contact me directly if you require additional information.

Regards,

KEEFE McCULLOUGH

William G. Benson, C.P.A.

**EXHIBIT C – PRICE PROPOSAL FORM**  
**RFP NO. 2016-010 AUDIT SERVICES**

**MANNER OF PAYMENT**

Progress payments will be made on the basis of hours of work completed during the course of the engagement and be subject to retention. Interim billings shall cover a period of not less than a calendar month. All progress billings must identify services performed, hours worked, and the dollar amount applicable to the auditing team. Payment of the final billing will be made after delivery of the final report and presentation to the City Commission.

A fixed price contract is required by the City. The total price for the engagement shall include all contractor expenses, including travel, incidentals and "other costs" per the breakdown specified below. The total all-inclusive price must contain all direct and indirect costs including all out-of-pocket expenses. Fees must be provided for all contract years one through five and extensions years one and two.

**RATES BY LEVEL OF STAFF**

Section 1 of the sealed cost proposal should include a schedule of professional fees and expenses that supports the total all-inclusive maximum price. These fees shall be provided in the format shown herein as the Professional Fees and Expenses, Supporting Schedule. Complete a form for each year that the proposed hourly rates used to calculate the total all-inclusive price differ from rates in contract year 1.

**ADDITIONAL PROFESSIONAL SERVICES**

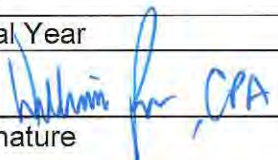
If it should become necessary for the City to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an amendment to the contract between the City and the firm. Any such additional work agreed to between the City and the firm shall be performed at the same annual rates as set forth in the schedule of fees and expenses included in the sealed pricing proposal.

**EXHIBIT C – PRICE PROPOSAL FORM**  
**RFP NO. 2016-010 AUDIT SERVICES (CONTINUED)**

**NAME OF FIRM** Keefe McCullough

**SECTION 1**  
**PROFESSIONAL FEES AND EXPENSES**  
**SUPPORTING SCHEDULE**

Fiscal Year: September 30, 2016			
Staff Level	Number of Hours	Proposed Rate per Hour	Proposed Total
Audit Segment: Financial Audit			
Partners	50	\$200	\$10,000
Managers	128	\$125	\$16,000
Supervisory Staff	600	\$80	\$48,000
Segment Subtotal			\$74,000
Others (specify)			
Total Audit Segment	778		\$74,000
Audit Segment: Single Audit			
Partners	2	\$200	\$400
Managers	8	\$125	\$1,000
Supervisory Staff	15	\$80	\$1,200
Segment Subtotal			\$2,600
Others (specify) Rounding			(\$100)
Total Audit Segment	25		\$2,500
Audit Segment: CAFR Preparation			
Partners	4	\$200	\$800
Managers	15	\$125	\$1,875
Supervisory Staff	30	\$80	\$2,400
Segment Subtotal			\$5,075
Others (specify) Rounding			(\$75)
Total Audit Segment	49		\$5,000
Total Audit Scope	852		\$81,500
Other (specify)			
Total Other			
Total Year	852		\$81,500

  
 Signature

Partner  
 Title

May 31, 2016  
 Date



**EXHIBIT C – PRICE PROPOSAL FORM  
RFP NO. 2016-010 AUDIT SERVICES (CONTINUED)**

**NAME OF FIRM** Keefe McCullough

**SECTION 2  
PROFESSIONAL FEES AND EXPENSES  
SUPPORTING SCHEDULE**

**TOTAL PRICE FOR AUDITING SERVICES**

<u>Fiscal Year</u>	<u>Engagement Total</u>
Financial Audit*	\$74,000
Single Audit	\$2,500
CAFR Preparation (discount if City prepares)	\$5,000
Total All Inclusive 2016 Price	\$81,500

Financial Audit*	\$76,000
Single Audit	\$2,500
CAFR Preparation (discount if City prepares)	\$5,000
Total All Inclusive 2017 Price	\$83,500

Financial Audit*	\$78,000
Single Audit	\$2,500
CAFR Preparation (discount if City prepares)	\$5,000
Total All Inclusive 2018 Price	\$85,500

Financial Audit*	\$80,000
Single Audit	\$2,500
CAFR Preparation (discount if City prepares)	\$5,000
Total All Inclusive 2019 Price	\$87,500

Financial Audit*	\$82,000
Single Audit	\$2,500
CAFR Preparation (discount if City prepares)	\$5,000
Total All Inclusive 2020 Price	\$89,500

Financial Audit*	\$82,000
Single Audit	\$2,500
CAFR Preparation (discount if City prepares)	\$5,000
Total All Inclusive 2021 Price	\$89,500

Financial Audit*	\$82,000
Single Audit	\$2,500
CAFR Preparation (discount if City prepares)	\$5,000
Total All Inclusive 2022 Price	\$89,500

Total All Inclusive Price Five Years Plus Two Year Extension	\$606,500
Total discount if City prepares CAFR:	\$35,000

\* Includes separate audit and report issuance for MCRA and review of City CAFR.

**Comments:**

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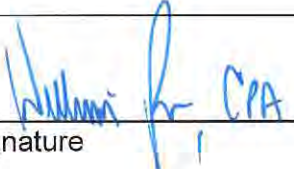
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Signature

Partner  
Title

May 31, 2016  
Date