

**AGREEMENT**

**Between**

**CITY of HALLANDALE BEACH, FLORIDA**

**and**

**MAULDIN & JENKINS, CERTIFIED PUBLIC ACCOUNTANTS, LLC**

**for**

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**RFP# FY 2016-2017-004  
AUDIT SERVICES FOR CITY OF HALLANDALE BEACH AND HBCRA**

This is an Agreement, made and entered into by and between: the CITY OF HALLANDALE BEACH (the "CITY"), a Florida municipal corporation,

AND

Mauldin & Jenkins, Certified Public Accountants, LLC, a Florida corporation, hereinafter referred to as "CONSULTANT."

WHEREAS on May 5, 2017 the City issued RFP# FY2016-2017-004 AUDIT SERVICES FOR CITY OF HALLANDALE BEACH AND HBCRA; and

WHEREAS at the September 27, 2017 City Commission Meeting the City Commission adopted Resolution No. 2017-105 awarding a two year contract for independent audit services to Mauldin and Jenkins, LLC and authorizing the City Manager to negotiate and execute an agreement for a two year term with two optional two year extensions.

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

## **ARTICLE 1**

### **TERM**

1. The term of this Agreement shall begin on the date it is fully executed by last signing party and shall end with the completion of the FY 2017/18 audit, provided, however, if the term of this Agreement extends beyond a single fiscal year of CITY, the continuation of this Agreement beyond the end of any fiscal year shall be subject to both the appropriation and the availability of funds in accordance with Florida law. This contract includes two optional two year renewals.
2. At the September 27, 2017 City Commission Meeting the City Commission adopted Resolution # 2017-105 awarding RFP # FY 2016-2017-004 AUDIT SERVICES FOR CITY OF HALLANDALE BEACH AND HBCRA/The Contract value and per such Resolution # 2017-105 shall not exceed \$175,000. The contract value shall not exceed sixty-eight thousand five hundred dollars (\$68,500) for the fiscal year starting 10-1-

2017 and ending 9-30-2018.

**ARTICLE 2**

**SCOPE OF SERVICES TO BE PROVIDED TO THE CITY**

The CITY has employed the CONSULTANT to provide professional, independent audit services for the City's and the Hallandale Beach Community Redevelopment Agency (HBCRA) financial statements. The services to be provided include the scope of work in RFP # FY 2016-2017-004, Exhibit I, which is hereby incorporated and made part of the is agreement by reference, Exhibit A, Consultant's Engagement Letter dated September 28, 2017, Exhibit B, Single Audit Contract Price Variance, and Exhibit C, the Proposal submitted by CONSULTANT, which are hereby incorporated and made part of this Agreement by reference.

**ARTICLE 3**

**INDEMNIFICATION**

To the fullest extent permitted by law, the CONSULTANT agrees to indemnify and hold-harmless the City, its officers and employees from any claims, liabilities, damages, losses, and costs, including, but not limited to, reasonable attorney fees to the extent caused, in whole or in part, by the professional negligence, error or omission of the CONSULTANT or persons employed or utilized by the CONSULTANT in performance of the Agreement.

To the fullest extent permitted by law, the CONSULTANT agrees to indemnify and hold-harmless the City, its officers and employees from any claims, liabilities, damages, losses, and costs, including, but not limited to, reasonable attorney fees to the extent caused, in whole or in part, by the recklessness or intentionally wrongful conduct, of the CONSULTANT or persons employed or utilized by the CONSULTANT in performance of the Agreement.

CONSULTANT agrees to indemnify, save harmless and, at the City Attorney's option, defend or pay for an attorney selected by the City Attorney to defend CITY, their officers, agents, servants and employees against any and all claims, losses, liabilities and expenditures of any kind, including attorney's fees, court costs, and other expenses.

caused by negligent act or omission of CONSULTANT, any sub-contractors, their employees, agents, servants, or officers, or accruing, resulting from, or related to the subject matter of this Agreement including, without limitation, any and all claims, demands, or causes of action of any nature, whatsoever, resulting from injuries or damages sustained by any person or property. In the event that any action or proceeding is brought against CITY by reason of any such claim or demand, CONSULTANT, upon written notice from CITY, shall defend such action or proceeding.

To the extent considered necessary by the City Attorney, any sums due to CONSULTANT under this Agreement may be retained by CITY until all of CITY's claims for indemnification pursuant to this Agreement have been settled or otherwise resolved; and any amount withheld shall not be subject to payment of interest by CITY.

In the event that any action or proceeding is brought by CONSULTANT against CITY, CONSULTANT hereby waives the right to a jury trial. Venue shall be Broward County, Florida. The provisions of this Article shall survive the expiration or early termination of this Agreement.

CONSULTANT acknowledges that it has received adequate consideration concerning the monetary limitation on the indemnification provided to City, which shall not be less than \$1 million per occurrence.

Nothing in this Agreement is intended to serve as a waiver of sovereign immunity, or of any other immunity, defense, or privilege enjoyed by the City pursuant to Section 768.28 Florida Statutes.

#### **ARTICLE 4** **PERSONNEL**

**4.1 Competence of Staff.** The CONSULTANT agrees to provide and assign the following employee(s) to this Agreement. In the event that any of CONSULTANT's employee is found to be unacceptable to the CITY, including, but not limited to, demonstration that he or she is not qualified,

the CITY shall notify the CONSULTANT in writing of such fact and the CONSULTANT shall immediately remove said employee unless otherwise agreed and, if requested by the CITY, promptly provide a replacement acceptable to the CITY.

**ARTICLE 6**  
**INSURANCE REQUIREMENTS**

**PROFESSIONAL SERVICES AGREEMENT**

CONSULTANT agrees to maintain, on a primary basis and at its sole expense, at all times during the life of any resulting contract the following insurance coverages, limits, including endorsements described herein. The requirements contained herein, as well as City's review or acceptance of insurance maintained by Consultant is not intended to and shall not in any manner limit or qualify the liabilities or obligations assumed by Consultant under any resulting contract.

**Professional Liability:** CONSULTANT agrees to maintain Professional (Errors & Omissions) Liability at a limit of liability not less than \$1,000,000 Per Claim, \$1,000,000 Annual Aggregate, or a \$1,000,000 Combined Single Limit. When a self-insured retention (SIR) or deductible exceeds \$25,000, the City reserves the right, but not the obligation, to review and request a copy of the CONSULTANT's most recent annual report or audited financial statement. For policies written on a "Claims-Made" basis, CONSULTANT agrees to maintain a Retroactive Date prior to or equal to the effective date of any resulting contract. In the event the policy is cancelled, non-renewed, switched to an Occurrence Form, retroactive date advanced, or any other event triggering the right to purchase a Supplemental Extended Reporting Period (SERP) during the life of any resulting contract, CONSULTANT agrees to purchase a SERP with a minimum reporting period not less than two (2) years. The requirement to purchase a SERP shall not relieve CONSULTANT of the obligation to provide replacement coverage.

**Waiver of Subrogation:** CONSULTANT agrees by entering into this contract to a Waiver of Subrogation for each required policy herein. When required by the Insurer, or should a policy condition not permit CONSULTANT to enter into a pre-loss agreement to waive subrogation without an endorsement, then Consultant agrees to notify the insurer and request the policy be endorsed with a Waiver of Transfer of Rights of Recovery Against Others, or its equivalent. This

Waiver of Subrogation requirement shall not apply to any policy, which includes a condition specifically prohibiting such an endorsement, or voids coverage should CONSULTANT enter into such an agreement on a pre-loss basis.

**Certificate(s) of Insurance:** CONSULTANT agrees to provide City a Certificate(s) of Insurance evidencing that all coverages, limits and endorsements required herein are maintained and in full force and effect. Said Certificate(s) of Insurance shall include a minimum of thirty (30) day endeavor to notify due to cancellation or non-renewal of coverage. The Certificate Holder address shall read:

City of Hallandale Beach  
Attn: Risk Management Department  
400 S. Federal Highway  
Hallandale Beach, FL 33009

**Right to Revise or Reject:** CITY reserves the right, but not the obligation, to revise any insurance requirement, not limited to limits, coverages and endorsements, or to reject any insurance policies which fail to meet the criteria stated herein. Additionally, City reserves the right, but not the obligation, to review and reject any insurer providing coverage due of its poor financial condition or failure to operate legally.

## **ARTICLE 6** **COMPENSATION**

6.1 CITY agrees to pay CONSULTANT, in the manner specified in Section 6.2, the total amount of One Hundred Seventy-five Thousand Dollars (\$175,000) for work actually performed and completed pursuant to this Agreement, which amount shall be accepted by CONSULTANT as full compensation for all such work. It is acknowledged and agreed by CONSULTANT that this amount is the maximum payable and constitutes a limitation upon CITY's obligation to compensate CONSULTANT for its services related to this Agreement. This maximum amount, however, does not constitute a limitation, of any sort, upon CONSULTANT's obligation to perform all items of work required by or which can be reasonably inferred from

the Scope of Services. No amount shall be paid to CONSULTANT to reimburse its expenses.

**6.2 METHOD OF BILLING AND PAYMENT**

6.2.1 Payment shall be due within thirty (30) days of date stipulated on the invoice, provided, invoice is accepted for payment. Payment shall be made only for approved invoices. The CITY retains the right to delay or withhold payment for services which have not been accepted by the CITY.

6.3 Notwithstanding any provision of this Agreement to the contrary, CITY may withhold, in whole or in part, payment to the extent necessary to protect itself from loss on account of inadequate or defective work which has not been remedied or resolved in a manner satisfactory to the City's Contract Administrator or failure to comply with this Agreement. The amount withheld shall not be subject to payment of interest by CITY.

6.4 Payment shall be made to CONSULTANT at:

1401 Manatee Avenue West  
Suite 1200  
Bradenton, FL 3420

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**ARTICLE 7**

**TERMINATION**

7.1 This Agreement may be terminated for cause by the aggrieved party if the party in breach has not corrected the breach within ten (10) days after written notice from the aggrieved party identifying the breach. All Articles in this contract are material and a breach of any Article shall be grounds for termination for cause. This Agreement may also be terminated for convenience by the CITY. Termination for convenience by the CITY shall be effective on the termination date stated in

written notice provided by the CITY, which termination date shall be not less than thirty (30) days after the date of such written notice. This Agreement may also be terminated by the CITY Manager upon such notice as the CITY Manager deems appropriate under the circumstances in the event the CITY Manager determines that termination is necessary to protect the public health or safety. The parties agree that if the CITY erroneously, improperly or unjustifiably terminates for cause, such termination shall be deemed a termination for convenience, which shall be effective thirty (30) days after such notice of termination for cause is provided.

7.2 Notice of termination shall be provided in accordance with the "NOTICES" section of this Agreement except that notice of termination by the CITY Manager, which the CITY Manager deems necessary to protect the public health, safety, or welfare may be verbal notice that shall be promptly confirmed in writing in accordance with the "NOTICES" section of this Agreement.

7.3 In the event this Agreement is terminated for convenience, CONSULTANT shall be paid for any services properly performed under the Agreement through the termination date specified in the written notice of termination. CONSULTANT acknowledges and agrees that it has received good, valuable and sufficient consideration from CITY, the receipt and adequacy of which are, hereby acknowledged by CONSULTANT, for CITY's right to terminate this Agreement for convenience, and that CONSULTANT shall not be entitled to any consequential damages or loss of profits.

## **ARTICLE 8** **MISCELLANEOUS**

### **8.1 RIGHTS IN DOCUMENTS AND WORK**

Any and all reports, photographs, surveys, and other data and documents provided or created in connection with this Agreement are and shall remain the property of CITY; and, if a copyright is claimed, CONSULTANT grants to CITY a non-exclusive license to use the copyrighted item(s) indefinitely, to prepare derivative works, and to make and distribute copies to the public. In the event of termination of this Agreement, any reports, photographs, surveys, and other data and documents prepared by CONSULTANT, whether finished or unfinished, shall become the property of CITY and shall be delivered by CONSULTANT to the City's Contract Administrator within seven



(7) days of termination of this Agreement by either party. Any compensation due to CONSULTANT shall be withheld until all documents are received as provided herein.

## **8.2 AUDIT RIGHT AND RETENTION OF RECORDS**

CITY shall have the right to audit the books, records, and accounts of CONSULTANT and its subcontractors that are related to this Project. CONSULTANT and its subcontractors shall keep such books, records, and accounts as may be necessary in order to record complete and correct entries related to the Project. All books, records, and accounts of CONSULTANT and its subcontractors shall be kept in written form, or in a form capable of conversion into written form within a reasonable time, and upon request to do so, CONSULTANT or its subcontractor, as applicable, shall make same available at no cost to CITY in written form.

CONSULTANT and its subcontractors shall preserve and make available, at reasonable times for examination and audit by CITY, all financial records, supporting documents, statistical records, and any other documents pertinent to this Agreement for the required retention period of the Florida Public Records Act, Chapter 119, Florida Statutes, as may be amended from time to time, if applicable, or, if the Florida Public Records Act is not applicable, for a minimum period of three (3) years after termination of this Agreement. If any audit has been initiated and audit findings have not been resolved at the end of the retention period or three (3) years, whichever is longer, the books, records, and accounts shall be retained until resolution of the audit findings. If the Florida Public Records Act is determined by CITY to be applicable to CONSULTANT's and its subcontractors' records, CONSULTANT and its subcontractors shall comply with all requirements thereof; however, no confidentiality or non-disclosure requirement of either federal or state law shall be violated by CONSULTANT or its subcontractors. Any incomplete or incorrect entry in such books, records, and accounts shall be a basis for CITY's disallowance and recovery of any payment upon such entry.

CONSULTANT shall, by written contract, require its subcontractors to agree to the requirements and obligations of this Section.

If the CONSULTANT has questions regarding the application of Chapter 119, Florida Statutes, to the CONSULTANT'S duty to provide public records relating to the Agreement, contact

the custodian of public records at [City Clerk Office@hallandalebeachfl.gov](mailto:City_Clerk_Office@hallandalebeachfl.gov); City of Hallandale Beach, City Hall, 400 South Federal Highway, Hallandale Beach, FL 33009, 954-457-1340.

### 8.3 **PUBLIC ENTITY CRIME ACT**

CONSULTANT represents that the execution of this Agreement will not violate the Public Entity Crime Act, Section 287.133, Florida Statutes, as may be amended from time to time, which essentially provides that a person or affiliate who is a consultant, or other provider and who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to CITY, may not submit a bid on a contract with CITY for the construction or repair of a public building or public work, may not submit bids on leases of real property to CITY, may not be awarded or perform work as a CONSULTANT, supplier, subcontractor, or consultant under a contract with CITY, and may not transact any business with CITY in excess of the threshold amount provided in Section 287.017, Florida Statutes, as may be amended from time to time, for category two purchases for a period of 36 months from the date of being placed on the convicted vendor list. Violation of this section shall result in termination of this Agreement and recovery of all monies paid by CITY pursuant to this Agreement, and may result in debarment from CITY's competitive procurement activities.

In addition to the foregoing, CONSULTANT further represents that there has been no determination, based on an audit, that it committed an act defined by Section 287.133, Florida Statutes, as a "public entity crime" and that it has not been formally charged with committing an act defined as a "public entity crime" regardless of the amount of money involved or whether CONSULTANT has been placed on the convicted vendor list.

### 8.4 **INDEPENDENT CONSULTANT**

CONSULTANT is an independent CONSULTANT under this Agreement. In providing the services, neither CONSULTANT nor its agents shall act as officers, employees, or agents of CITY. No partnership, joint venture, or other joint relationship is created hereby. CITY does not extend to CONSULTANT or CONSULTANT's agents any authority of any kind to bind CITY in any respect whatsoever.

**8.5 THIRD PARTY BENEFICIARIES**

Neither CONSULTANT nor CITY intends to directly or substantially benefit a third party by this Agreement. Therefore, the parties agree that there are no third party beneficiaries to this Agreement and that no third party shall be entitled to assert a right or claim against either of them based upon this Agreement.

**8.6 NOTICES**

Whenever either party desires to give notice to the other, such notice must be in writing, sent by certified United States Mail, postage prepaid, return receipt requested, or sent by commercial express carrier with acknowledgement of delivery, or by hand delivery with a request for a written receipt of acknowledgment of delivery, or by email provided that the notice is also sent by one of the foregoing methods, and addressed to the party for whom it is intended at the place last specified. The place for giving notice shall remain the same as set forth herein until changed in writing in the manner provided in this section. For the present, the parties designate the following:

**City of Hallandale Beach**  
Roger M. Carlton, City Manager  
400 South Federal Highway  
Hallandale Beach, FL 33009

**With Copy to:**  
Celeste Lucia, Finance Director  
Attn: Finance Department  
400 South Federal Highway  
Hallandale Beach, FL 33009

**And:**  
City Attorney  
400 South Federal Highway  
Hallandale Beach, FL 33009

**And:**

**Procurement Department  
400 South Federal Highway  
Hallandale Beach, FL 33009**

**Consultant:**

**Wade P. Sansbury, CPA, Partner  
Mauldin & Jenkins, LLC  
1401 Manatee Avenue West, Suite 1200  
Bradenton, FL 34205**

**8.7 ASSIGNMENT AND PERFORMANCE**

Neither this Agreement nor any right or interest herein shall be assigned, transferred, or encumbered without the written consent of the other party. CITY may terminate this Agreement, effective immediately, if there is any assignment, or attempted assignment, transfer, or encumbrance, by CONSULTANT of this Agreement or any right or interest herein without CITY's written consent.

CONSULTANT represents that each person who will render services pursuant to this Agreement is duly qualified to perform such services by all appropriate governmental authorities, where required, and that each such person is reasonably experienced and skilled in the area(s) for which he or she will render his or her services.

CONSULTANT shall perform its duties, obligations, and services under this Agreement in a skillful and respectable manner. The quality of CONSULTANT's performance and all interim and final product(s) provided to or on behalf of CITY shall be comparable to the best local and national standards.

**8.8 CONFLICTS**

Neither CONSULTANT nor its employees shall have or hold any continuing or frequently recurring employment or contractual relationship that is substantially antagonistic or incompatible with CONSULTANT's loyal and conscientious exercise of judgment and care related to its performance under this Agreement.

In the event CONSULTANT is permitted pursuant to this Agreement to utilize subcontractors to perform any services required by this Agreement, CONSULTANT agrees to require such subcontractors, by written contract, to comply with the provisions of this section to the same extent as CONSULTANT.

**8.9 MATERIALITY AND WAIVER OF BREACH**

CITY and CONSULTANT agree that each requirement, duty, and obligation set forth herein was bargained for at arms-length and is agreed to by the parties in exchange for quid pro quo, that each is substantial and important to the formation of this Agreement and that each is, therefore, a material term hereof.

CITY's failure to enforce any provision of this Agreement shall not be deemed a waiver of such provision or modification of this Agreement. A waiver of any breach of a provision of this Agreement shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this Agreement.

**8.10 COMPLIANCE WITH LAWS**

CONSULTANT shall comply with all applicable federal, state, and local laws, codes, ordinances, rules, and regulations in performing its duties, responsibilities, and obligations pursuant to this Agreement.

**8.11 SEVERANCE**

In the event a portion of this Agreement is found by a court of competent jurisdiction to be invalid, the remaining provisions shall continue to be effective unless CITY or CONSULTANT elects to terminate this Agreement. An election to terminate this Agreement based upon this provision shall be made within seven (7) days after the finding by the court becomes final.

**8.12 JOINT PREPARATION**

Each party and its counsel have participated fully in the review and revision of this Agreement and acknowledge that the preparation of this Agreement has been their joint effort. The language agreed to expresses their mutual intent and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the parties than the other. The language in this Agreement shall be interpreted as to its fair meaning and not strictly for or against any party.

**8.13 PRIORITY OF PROVISIONS**

If there is a conflict or inconsistency between any term, statement, requirement, or provision of any exhibit attached hereto, any document or events referred to herein, or any document incorporated into this Agreement by reference and a term, statement, requirement, or provision of Articles 1 through 8 of this Agreement, the term, statement, requirement, or provision contained in Articles 1 through 8 shall prevail and be given effect.

**8.14 JURISDICTION, VENUE, WAIVER OF JURY TRIAL**

This Agreement shall be interpreted and construed in accordance with and governed by the laws of the state of Florida. All parties agree and accept that jurisdiction of any controversies or legal problems arising out of this Agreement, and any action involving the enforcement or interpretation of any rights hereunder, shall be exclusively in the state courts of the Seventeenth Judicial Circuit in Broward CITY, Florida, and venue for litigation arising out of this Agreement shall be exclusively in

such state courts, forsaking any other jurisdiction which either party may claim by virtue of its residency or other jurisdictional device. BY ENTERING INTO THIS AGREEMENT, CONSULTANT AND CITY HEREBY EXPRESSLY WAIVE ANY RIGHTS EITHER PARTY MAY HAVE TO A TRIAL BY JURY OF ANY CIVIL LITIGATION RELATED TO THIS AGREEMENT.

Nothing in this Agreement is intended to serve as a waiver of sovereign immunity, or of any other immunity, defense, or privilege enjoyed by the City pursuant to Section 768.28 Florida Statutes.

**8.15 AMENDMENTS**

No modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Agreement and executed by the CITY and CONSULTANT or others delegated authority to or otherwise authorized to execute same on their behalf.

**8.16 PRIOR AGREEMENTS**

This document represents the final and complete understanding of the parties and incorporates or supersedes all prior negotiations, correspondence, conversations, agreements, and understandings applicable to the matters contained herein. The parties agree that there is no commitment, agreement, or understanding concerning the subject matter of this Agreement that is not contained in this written document. Accordingly, the parties agree that no deviation from the terms hereof shall be predicated upon any prior representation or agreement, whether oral or written.

**8.17 PAYABLE INTEREST**

8.17.1. Payment of Interest. CITY shall not be liable for interest for any reason, whether as prejudgment interest or for any other purpose, and in furtherance thereof CONSULTANT waives, rejects, disclaims and surrenders any and all entitlement it has or may have to receive interest in connection with a dispute or claim based on or related to this Agreement.

8.17.2. Rate of Interest. In any instance where the prohibition or limitations of Section 8.17.1 are determined to be invalid or unenforceable, the annual rate of interest payable by CITY

under this Agreement, whether as prejudgment interest or for any other purpose, shall be .025 percent simple interest (uncompounded).

**8.18 INCORPORATION BY REFERENCE**

The attached Exhibit I, Exhibit A, Exhibit B and Exhibit C are incorporated into and made a part of this Agreement.

**8.19 REPRESENTATION OF AUTHORITY**

Each individual executing this Agreement on behalf of a party hereto hereby represents and warrants that he or she is, on the date he or she signs this Agreement, duly authorized by all necessary and appropriate action to execute this Agreement on behalf of such party and does so with full legal authority.

**8.20 MULTIPLE ORIGINALS**

Multiple copies of this Agreement may be executed by all parties, each of which, bearing original signatures, shall have the force and effect of an original document.

**ARTICLE 9**

**NONDISCRIMINATION, EQUAL OPPORTUNITY  
AND AMERICANS WITH DISABILITIES ACT**

9.1 CONSULTANT shall not unlawfully discriminate against any person in its operations and activities in its use or expenditure of funds or any portion of the funds provided by this Agreement and shall affirmatively comply with all applicable provisions of the Americans with Disabilities Act (ADA) in the course of providing any services funded in whole or in part by CITY, including Titles I and II of the ADA (regarding nondiscrimination on the basis of disability), and all applicable regulations, guidelines and standards.

CONSULTANT's decisions regarding the delivery of services under this Agreement shall be made without regard to or consideration of race, age, religion, color, gender, sexual orientation



(Broward County Code, Chapter 16 ½), gender identity, gender expression, national origin, marital status, physical or mental disability, political affiliation, or any other factor which cannot be lawfully or appropriately used as a basis for service delivery.

CONSULTANT shall comply with Title I of the Americans with Disabilities Act regarding nondiscrimination on the basis of disability in employment and further shall not discriminate against any employee or applicant for employment because of race, age, religion, color, gender, sexual orientation, gender identity, gender expression, national origin, marital status, political affiliation, or physical or mental disability. In addition, CONSULTANT shall take affirmative steps to ensure nondiscrimination in employment against disabled persons. Such actions shall include, but not be limited to the following: employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff, termination, rates of pay, other forms of compensation, terms and conditions of employment, training (including apprenticeship, and accessibility).

CONSULTANT shall take affirmative action to ensure that applicants are employed and employees are treated without regard to race, age, religion, color, gender, sexual orientation (Broward County Code, Chapter 16 ½), gender identity, gender expression, national origin, marital status, political affiliation, or physical or mental disability during employment. Such actions shall include, but not be limited to the following: employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff, termination, rates of pay, other forms of compensation, terms and conditions of employment, training (including apprenticeship), and accessibility.

CONSULTANT shall not engage in or commit any discriminatory practice in violation of the Broward County Human Rights Act (Broward County Code, Chapter 16 ½) in performing any services pursuant to this Agreement.

## 9.2 Domestic Partner Benefits Requirement

CONTRACTOR certifies, and has provided the Domestic Partnership Certification Form, that it would provide benefits to Domestic Partners of its employees on the same basis as it provides benefits to employees' spouses.

CONTRACTOR shall comply with the applicable provisions of this section.

- (i) The Contractor certifies and represents that it will comply with this

section during the entire term of the Contract.

- (ii) The failure of the Contractor to comply with this section shall be deemed to be a material breach of the contract, entitling the City to pursue any remedy stated below or any remedy provided under applicable law.
- (iii) The City may terminate the Contract if the Contractor fails to comply with this section.
- (iv) The City may retain all monies due or to become due until the Contractor complies with this section.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature: CITY OF HALLANDALE BEACH through its authorization to execute same by Commission action 27<sup>th</sup> day of September 2017, and Mauldin and Jenkins LLC, signing by and through its Partner duly authorized to execute same.

CITY

CITY OF HALLANDALE BEACH

By [Signature] <sup>for Roger Carlton</sup>  
Roger M. Carlton, City Manager

9 day of November, 2017.

ATTEST:

[Signature]  
CITY CLERK

Approved as to legal sufficiency and form by  
CITY ATTORNEY

[Signature]  
Jennifer Merino, City Attorney  
9 day of Nov., 2017.

CONSULTANT MUST EXECUTE THIS AGREEMENT AS INDICATED BELOW. USE CORPORATION OR NONCORPORATION FORMAT, AS APPLICABLE.

If the Company President does not sign the Agreement, there must be a Secretary's Certificate Form provided to the CITY of Hallandale Beach, Florida indicating designee signing, has the authority to sign.

(If incorporated sign below).

CONSULTANT

ATTEST:

*Rachel O. Keener*  
(Secretary)



*Madden + Jenkins, LLC*  
(Name of Corporation)

By *Wade P. Sansbury, Partner*  
(Signature and Title)

*WADE P. SANSBURY, PARTNER + Registered Agent*  
(Type Name and Title Signed Above)  
*of the Bradenton Office  
Location of M+J.*

\_\_\_ Day of \_\_\_, 20\_\_.

(If not incorporated sign below).

CONSULTANT

WITNESSES:

\_\_\_\_\_  
(PRINT NAME)

\_\_\_\_\_  
(PRESIDENT OR VICE-PRESIDENT)

\_\_\_\_\_  
(PRINT NAME)

\_\_\_\_\_  
(TYPE NAME & SIGNED ABOVE)

NOTARY SEAL



**Hallandale Beach**  
PROGRESS. INNOVATION. OPPORTUNITY.

**REQUEST FOR PROPOSALS  
(RFP) # FY 2016-2017-004**

**AUDIT SERVICES  
CITY OF HALLANDALE BEACH AND  
COMMUNITY REDEVELOPMENT AGENCY (HBCRA)**

**EXHIBIT I SCOPE OF WORK**

**PREPARED BY:  
CITY OF HALLANDALE BEACH  
FINANCE DEPARTMENT AND  
PROCUREMENT DEPARTMENT**

AUDIT SERVICES

CITY OF HALLANDALE BEACH

AND HBCRA

EXHIBIT I – SCOPE OF SERVICES

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## INTRODUCTION / INFORMATION

### **PURPOSE AND PROJECT SCOPE**

The City of Hallandale Beach is requesting proposals from qualified certified public accounting firms duly licensed under Florida Statute 473 and qualified in accordance with Florida State Statute, Chapter 218.391 (Auditor Selection Procedures) to audit its financial statements for the fiscal years ending September 30, 2017, 2018 and 2019 for the initial contract period of three (3) years. The City has the option of extending the contract for three (3) additional one (1) year terms for audit of fiscal years ending September 30, 2020, 2021, 2022.

This Request for Proposals (RFP) also includes the Hallandale Beach Community Redevelopment Agency (HBCRA) audit for the fiscal years ending as stated above in accordance with Section 163.387 Florida Statutes, Redevelopment Trust Fund.

### **Minimum Qualification Requirements – MQRs:**

This RFP contains Minimum Qualification Requirements (MQRs) which the proposing firm must meet in order for the firm's response to be considered and to be evaluated.

**Please read the MQRs to ensure your firm meets these requirements and thus is able to provide a response to this RFP.** Firm(s) that do not meet all the MQRs stated will be determined non-responsive and disqualified from the evaluation process and will not be considered. The MQRs should be submitted in your firm's proposal in accordance with the proposal format starting on page 16. The firm awarded the Contract will be required to maintain the Minimum Qualification Requirements during the term of the Contract and any contract renewals. Firms meeting the Minimum Qualification Requirements criteria will have their proposal evaluated and scored according to the evaluation criteria set forth.

### **Non-Mandatory Pre-Proposal Conference:**

For this Contract the City is holding a non-mandatory pre-proposal conference. The Pre-Proposal Conference is held to explain in detail Exhibits I-III, which make up the RFP for this project. It is strongly encouraged that firms interested in proposing to this RFP attend the Pre-Proposal Conference. The Conference will explain the scope of work, Local Vendor Preference and documentation. The Pre-Proposal Conference presents the opportunity for firms to clarify anything within the RFP and to ask questions directly to City Staff. The Procurement Department recommends that firms attend the Pre-Proposal Conference as a tool to be successful in responding to the City's projects.

## AUDIT SERVICES

CITY OF HALLANDALE BEACH

AND HBCRA

EXHIBIT I – SCOPE OF SERVICES

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**Evaluation Committee**

In accordance with Florida Statute 218.391, Auditor Selection Procedures, Section (3)(e), the Evaluation Committee will rank and recommend, in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the criteria established in this RFP. If fewer than three firms respond to the request for proposal, the evaluation committee shall recommend such firms as it deems to be the most highly qualified.

**Description of the Government****Contact Person**

The auditor's principal contact with the City will be Celeste D. Lucia, Finance Director or a designated representative who will coordinate the assistance to be provided by the City to the auditor.

The auditor's principal contact with the HBCRA will be Nickens Remy, Fiscal Operations Manager or a designated representative who will coordinate the assistance to be provided by the City to the auditor.

**Background Information for the City of Hallandale Beach**

The City of Hallandale Beach is a City Manager/City Commission form of government. It serves an area of approximately 4.4 square miles with a population of approximately 39,000 off-season with an increase in population to approximately 50,000 during season. The City's fiscal year begins October 1st and ends September 30th.

The City provides the following services to its residents:

- Police, Fire and Rescue
- Construction and maintenance of streets, bridges, sidewalks, storm drainage, parks, community and recreational facilities
- City planning, zoning, subdivision and building code regulation and enforcement
- Supervised recreation programs
- Redevelopment of commercial and residential neighborhoods
- Water, Sewer, Sanitation and municipal cemetery services

**Background and information for HBCRA:**

The Hallandale Beach Community Redevelopment Agency (HBCRA) was established on December 27, 1996. The purpose for establishing the Hallandale Beach CRA and the Redevelopment Trust

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Fund was to serve as a partner to the City, to other government entities, and to the private sector in addressing the distressed conditions in the redevelopment area. As a result, the City has undertaken ambitious improvements to include roads and infrastructure, beautifying neighborhood streets, parks, development and restoration of a Historical Village and providing many residential and commercial programs and opportunities. The CRA Redevelopment Area is bound to the north by Pembroke Road, to the South by the Dade-Broward County line, to the west by interstate 95 and to the east by NE 14th Avenue and the 14th Avenue Canal.

The HBCRA is an Executive Director/Board of Directors form of partnership. It serves an area of approximately 75% of the City of Hallandale Beach. The HBCRA's fiscal year begins October 1 and ends September 30th. The HBCRA is bound by Florida Statutes Chapter 163, Part III, and Resolution No. 2012-05.

The HBCRA provides the following services to its residents:

- Neighborhood Improvement Program (NIP)
- First Time Homebuyer Program (FTHB)
- Home Replacement Program (HRP)
- Paint Voucher Program
- Storm Shutter Impact Windows & Doors Rebate Program
- Business Incentive Loan Program (BILP)
- Façade Improvement Grant Program (FIGP)
- Workforce Housing
- Infrastructure Upgrades
- Code Enforcement
- Police Protection

#### Fund Structure

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

<u>Type</u>	<u>Number of Funds</u>
General Fund	1
Special Revenue Funds	8
Debt Services Funds	2
Capital Project Funds	2
Enterprise Funds	4
Internal Service Funds	3
Pension Trust Funds	3
Agency Funds	2



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Pension Plans

The City maintains three separate defined benefit retirement systems; the Police/Fire Plan, General Employees Plan and the Professional/Management Plan. The Police/Fire plan is administered by a separate Board of Trustees, while the General Employees Plan and the Professional/Management Plan utilize the City Commission as the Board. In all plans the City is responsible for funding liabilities based upon actuarial valuations. The City auditors are required to issue an opinion that includes the General Employees Plan and the Professional/Management Plan. The Police/Fire Plan is separately audited by an independent auditing firm, Kabat Schertzer De La Torre Taraboulos & Company.

Component Units

The Hallandale Beach Community Redevelopment Agency (CRA) is legally separate from the City of Hallandale Beach. The CRA is reported as part of the primary government, because their sole purpose is to finance and redevelop the City's redevelopment area. The CRA's financial balances and transactions are incorporated with those of the City in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity" (as amended by GASB Statement #34, 39 and 61). The CRA transactions are included as a major fund of the City's audit and covered by this RFP. The CRA also issues a separate stand-alone financial statement. The cost for the CRA audit and stand-alone report should be priced separately as described in Section 8 Cost Proposal.

Computer Systems

The Department of Innovation Technology provides information system design and support, computer program development and enhancement, microcomputer support, telecommunications and area network services and support to City departments. The City of Hallandale Beach's financial applications (General Ledger, Accounts Payable, Purchasing, Budget Preparation) utilize the Tyler Systems Munis software, operating on a Windows server platform.

**SCOPE OF WORK:**

The City of Hallandale Beach is requesting proposals from certified public accounting firms duly licensed under Florida Statute 473 and qualified in accordance with Florida State Statute, Chapter 218.391 (Auditor Selection Procedures).

The City and HBCRA desires the auditor to express an opinion on the fair presentation of its general-purpose financial statements in conformity with generally accepted accounting principles.

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The City and HBCRA also desire the Auditor to express an opinion on the fair presentation of its combining and individual fund and account group financial statements and schedules in conformity with generally accepted accounting principles. The Auditor is not required to audit the statistical section of the report.

**Auditing Standards**

These audits are to be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants; the standards for financial audits set forth in the Government Auditing Standards issued by the Comptroller General of the United States; the provisions of the Federal Single Audit Act Amendment of 1996 and U.S. Office of Management and Budget (OMB) Super Circular; (as amended); Audits of State and Local Governments and Non-Profit Organizations, Audits of State and Local Government (Revised) – AICPA; Section 215.97 of the Florida Statutes; Florida Single Audit Act: Chapter 10.550 Local Governmental Entity Audits, Rules of the Auditor General, State of Florida, Section 163.387 Florida Statutes, Redevelopment Trust Fund, and any other applicable Federal, State and local laws or regulations.

**Reports to be issued:**

The auditor shall submit a signed audit report on the fair presentation of the financial statements in conformity with generally accepted accounting principles no later than March 15, for the previous fiscal year ending September 30, along with the other required reports mandated by Government Auditing Standards, the Single Audit Act and the Auditor General of the State of Florida.

Following the completion of the audit, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A single audit report that complies with the Uniform Grant Guidance as per Section 2 of the Code of Federal Regulations, part 200, subpart F; rules of the Auditor General; State of Florida, Chapter 10.550 for Federal and State Programs.
3. A Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
4. A report on compliance and on internal control over compliance with laws and regulations related to major Federal and/or State financial assistance programs.

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5. As applicable, a Schedule of Findings and Questioned Costs.
6. A Management Letter in Accordance with the Rules of the Auditor General of the State of Florida.
7. A report on Compliance Pursuant to Section 218.415 Florida Statutes.
8. Report on Irregularities and Illegal Acts. The Auditors shall issue an immediate written report to the City Manager/HBCRA Executive Director, the City Commission, and the HBCRA Board of Directors of all irregularities and illegal acts, or indications of illegal acts, of which the auditor becomes aware.

**Special Considerations:**

1. The City and HBCRA will submit its Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association of the United States and Canada for review in the Certificate of Achievement for Excellence in Financial Reporting Program. It is anticipated that the auditor will be required to provide special assistance to the City to meet the requirements of that program by providing technical advice to ensure awarding of certification.
2. The schedules of federal and state financial assistance and related auditor's report, as well as the reports on the internal control structure and compliance, are to be issued in conjunction with the CAFR (Single Audit). These will be prepared by the auditor for inclusion in the CAFR. The cost of this item should be listed separately.
3. Review the accrued liability reserves for the City's Self-Insured Workers Compensation and General Liability Fund, which include general liability, police professional, public official, and automobile liability. The actuarial report is prepared bi-annually by a certified actuary.
4. Review the financial report of the City filed with the Department of Banking and Finance, State of Florida, pursuant to Section 218.32 of the Florida Statutes, to verify that it is in agreement with the financial statements for the year ended September 30, 2017 and all subsequent years covered by the Contract.
5. The auditor must designate two (2) "key" members of the audit team. The City and HBCRA shall reserve the right to approve any substitutions or changes in those staff designated as "key".

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6. The auditor should report to the City and HBCRA, at least weekly, the status of any potential audit adjustments so that the City and HBCRA may have adequate opportunity to investigate, gather information and respond if necessary. Final audit adjustments shall be submitted to the City and HBCRA no later than 120 days following the end of the fiscal year under audit.
7. The auditor will offer, at no expense to the City and HBCRA, an annual government-training seminar to the City and HBCRA accounting staff. This seminar will be offered locally and award eight (8) hours of CPE credits per staff member.
8. The auditor will attend the City Commission and HBCRA Board of Directors meetings, at which time the audit report will be submitted for acceptance. The auditor will be available to present the report or to respond to City Commission and HBCRA Board of Directors' questions as needed.

**Performance Standards**

1. All responses to any City and HBCRA questions or inquiries should occur within two (2) business days of notification to auditor.
2. The auditor shall turn around review comments to drafts of the financial statements within ten (10) business days from the receipt of such drafts.

**Working Paper Retention and Access to Working Papers and Electronic Copies**

1. Working papers and reports are the property of the auditor and must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the City of the need to extend the retention period. The auditor will be required to make working papers available for examination or duplication without charge to the following parties or their designees:
  - a. City of Hallandale Beach personnel
  - b. U.S. General Accounting Office (GAO)
  - c. Representatives of the cognizant Federal Audit Agency
  - d. State of Florida Auditor General or the State Board of Accountancy
  - e. Auditors of Entities of which the City is a recipient or a sub-recipient of grant funds.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

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2. The auditor will agree to notify the City if the Board of Accountancy or any other regulatory agency requests a review of the audit work papers concerning the City or any government client audited by the local office.
3. The auditor shall also provide the City with an electronic copy of the single audit report and management letter after issuance.

**Availability of Prior Reports**

Interested proposers who wish to review prior years' Comprehensive Annual Financial Reports (CAFR) and additional financial reports may visit the City's website, see below:

<http://www.hallandalebeachfl.gov/530/Financial-Reports>

Please find HBCRA documents here:

<http://cohbcra.org/relevant-documents/>

Any additional reports not found on the City's website must be requested through the Procurement Department before the questions deadline seen on page 25. All additional information will be released via addendum.

**Time Requirements for Audit****Schedule for the Fiscal Year Audit:**

Each of the following should be completed by the auditor no later than the dates indicated below:

1. Interim Work - The auditor shall complete interim work in August or September of the fiscal year to be audited.
2. Detailed Audit Plan - The auditor shall provide the City and HBCRA, no later than September 30th of each fiscal year, a detailed audit plan and list of all schedules to be prepared by the City and HBCRA.
3. Fieldwork - The auditor shall commence no sooner than January 2, and ending all fieldwork by the last day of January.
4. Comprehensive Annual Financial Report (CAFR) Draft - Auditor shall have drafts of the audit reports and recommendations to management available for review by the Finance Director and HBCRA Fiscal Operations Manager by the second week of February.

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5. Report Issuance - The auditor shall issue all reports by the first week of March.
6. Changes to the Schedule - Any change in the above dates must be provided in writing to the Finance Director and HBCRA Fiscal Operations Manager at least one week prior to the scheduled due date.

**Assistance to Be Provided to the Auditor and Report Preparation**

1. Work Area and Telecommunication Devices- The auditor will be provided adequate work and storage space during the fieldwork period. The auditor will also be provided with access to telephone lines, internet connection, photocopying facilities and fax machines.
2. Department Assistance - City and HBCRA staff, and responsible management personnel will be available during the provision of services to assist the firm by providing information, documentation, and explanations. City and HBCRA staff will be available to prepare schedules that are agreed to prior to the start of the year-end audit fieldwork. The preparation of confirmations will be the responsibility of the City and HBCRA.
3. Report Preparation - Audit Report preparation, editing and printing shall be the responsibility of the auditor, unless otherwise mutually agreed upon.

The auditor is required to provide the following:

- a. Thirty-five (35) bound copies of the CAFR, one (1) unbound copy, and two (2) CD's.
- b. Thirty-five (35) bound copies of the single audit reports/management letter, one (1) unbound copy, and two (2) CDs
- c. Ten (10) copies of the Report to the Governing Board (SAS 114)
- d. Electronic pdf files for the management letter and single audit compliance reports (unsecured and searchable)

The Report preparation cost as described above, should be listed separately on the Cost Proposal.

**Rates for Additional Professional Services**

If it should become necessary for the City/HBCRA to request the Auditor to render any additional services to either supplement the services requested in this Request for Proposal 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 upon a written agreement between the City/HBCRA and the firm. Any such additional work agreed to between the

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City/HBCRA and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the Cost Proposal Sheets of this RFP.

## EVALUATION PROCESS:

The Evaluation Committee may select proposers to conduct oral presentations.

Oral interviews may be scheduled with the firm(s) as requested by the Evaluation Committee. The oral presentations are exempted from the public meeting requirements of s. 286.011 F.S., however will be recorded for public record purposes in accordance with sec. 119.07(1) F.S. as amended.

Oral presentations are to support what has been provided in the proposals by each firm and to exhibit and otherwise demonstrate and clarify and expand on the information contained therein. The City reserves the right, where it may serve the City of Hallandale Beach's best interest, to request additional information and clarification from Proposers. Sufficient time will be provided to submit this information.

After oral presentations, proposals will be evaluated and ranked by the Evaluation Committee to obtain the results for recommendation to award the Contract.

- **All firms that are submitting a response to this RFP, either through Joint Venture, a Joint Collaborative Proposal, etc., must submit a single response proposal. If the Proposal/Response is from more than one (1) firm, firms responding must meet all requirements as detailed in the RFP.**

All proposals must be submitted in accordance with the Request for Proposals (RFP) document which may be obtained online at [www.cohb.org/solicitations](http://www.cohb.org/solicitations).

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## **MINIMUM QUALIFICATION REQUIREMENTS:**

This RFP contains Minimum Qualification Requirements (MQRs) which proposing firm(s) **must** meet in order for the firm's response to be considered and to be evaluated.

**Read the MQRs first to ensure your firm meets these requirements and thus is able to provide a response to this RFP.**

Firms that do not meet all the MQRs stated will be determined non-responsive and disqualified from the evaluation process and will not be considered.

The firm awarded the Contract will be required to maintain the Minimum Qualification Requirements during the term of the Contract and any contract renewals. Firms meeting the Minimum Qualification Requirements criteria will have their proposal evaluated and scored according to the evaluation criteria set forth on page 23.

### **Minimum Qualification Requirement (MQR) # 1: Licenses:**

The firm is independent and duly licensed under Florida Statute Chapter 473 to practice in the State of Florida. Proposer must provide copies of all applicable licenses with their response.

### **Minimum Qualification Requirement # 2: Years in Business Provision of Sunbiz.**

The firm must have been incorporated through Sunbiz for the past five (5) years and provide a copy of their firm's Sunbiz with their response showing a date filed of year of incorporation of 2012 or earlier.

## **CONTRACT TERMS**

The term of the Contract is for three (3) years. The City has the option of extending the contract for three (3) additional one (1) year terms not to exceed a total contract term of six (6) years.

The submittal responses shall be valid until such time as the City Commission awards a contract as a result of this RFP.



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**REFERENCES:**

References are required as a component of due diligence to determine the capability of firms to be able to perform the requirements of the project. Your firm must send the Reference Check Form provided on pages 22-26 of Exhibit II to the number of references requested and submit with your firm's response.

Firms must provide five (5) verifiable references each for engagements of similar scope as outlined in this RFP. Your firm must send and obtain a completed Reference Check Form as found on pages 22-26 of Exhibit II for each of your firm's five (5) references. Your firm must include the completed five (5) Reference Check Forms within your firm's thumb drive.

**Do not provide more or less than five (5) references.**

The City will send the references provided a request for verification via email within no later than two (2) business days from receipt of proposals. If verification of references is not available or unable to respond within two (2) business days from email request, the reference shall not be considered valid.

Please make sure that the references listed in your firm's response are aware they will be receiving a verification of reference email from the City of Hallandale Beach to confirm the references which were submitted with the firm's response.

Each firm must also list the following information for each of the references provided.

- Name of agency for which work was provided.
- Name of Reference charged with managing said project.
- Type of audit. Year audit started and was completed.
- Total cost of audit, including additional charges
- Phone # for Reference.
- Updated email address for Reference.

**DEFINITIONS**

**"Award"** means the acceptance of a bid, offer or proposal by the proper authorized designee. The City Commission must approve all awards over the purchasing authority dollar amount of the City Manager, with the exception of emergency purchases.

**"City"** the City of Hallandale Beach or the City Commission, a municipal corporation of the State of Florida.

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**“City’s Contract Administrator”** means the City’s representative duly authorized by the City Manager, to provide direction to the Consultant regarding services provided pursuant to this RFP and the Contract.

**“HBCRA”** means the Hallandale Beach Community Redevelopment Agency, a public body corporate and political. May be used interchangeably with CRA.

**“CRA Contract Administrator”** means the HBCRA’s representative duly authorized by the Executive Director, to provide direction to the Auditors regarding services provided pursuant to this Bid and the Contract.

**“Contract” and “Contract Documents”** means the Agreement for this Project to be entered into between the City and the Successful Proposer/Contractor.

**“Consultant or Auditor”** the individual(s) or firm(s) to whom the award is made and who executes the Contract Documents.

**“Minority Business Enterprise”** as defined by the Florida Small and Minority Business Assistance Act.

**“Notice to Proceed”** means the written notice given by the City to the Consultant of the date and time for work to start.

**“Project Manager”** means the Consultant’s representative authorized to make and execute decisions on behalf of the Consultant.

**“Proposal”** means the proposal or submission submitted by a Proposer. The terms “Proposal” and “Bid” are used interchangeably and have the same meaning.

**“Proposer”** means one who submits a Proposal in response to a solicitation. The terms “Proposer” and “Bidder” are used interchangeably and have the same meaning.

**“Proposal Documents”** the Request for Proposals, Instructions to Proposers, Technical specifications, plans and attachments and the proposed Contract Documents (including all Addenda issued prior to the opening of Proposals).

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## INSTRUCTIONS FOR SUBMITTAL OF RESPONSES

Firms are to submit responses only on a thumb drive that is searchable in adobe format (.pdf file). No hardcopy (paper) submittals nor CDs will be accepted. In order to ascertain that the Bid information provided on the thumb drive contains data that allows the reviewer to perform an “edit” “find” search function, your firm must ensure your .pdf files are enabled with this function. **Firms must make sure that the thumb drive is tested for this function before submission.** Do not place password on the thumb drives. Provide one (1) thumb drive with your firm’s submittal.

Section below, Proposal Format, outlines the format to be followed for responses to this RFP.

### **PROPOSAL FORMAT: The following format must be followed by firms submitting responses to the RFP.**

**The following information stated below is what the Evaluation Committee will utilize to rate your firm’s response. Your firm’s response must provide all information requested below items # 1 through # 9 for the Primary Auditor and MBE Auditor. Firm’s non-compliance to the outline below will hinder the Evaluation Committee’s ability to find the responses to the RFP and could cost your firm points for information that is not easily found.** The information must be included in the thumb drive that are searchable in adobe format. No hardcopy paper submittals nor CDs will be accepted.

In order to ascertain that the proposal information provided on the thumb drive contains data that allows the reviewer to perform an “edit” “find” search your firm must test the thumb drive before it is submitted. Firm(s) must make sure that the thumb drive is tested before submission. Do not place password on the thumb drives. Provide one (1) thumb drive with your firm’s submittal.

Upon review of the proposals by the evaluation committee oral presentations may be required. After ranking the evaluation committee may select and short list top ranked firms.

The purpose of the proposal is to demonstrate the qualifications, competence, and capacity of the firms seeking to undertake the work for the City in conformity with the requirements of the specifications in the RFP. As such, the substance of the proposals will carry more weight than their form or manner of presentation.

The proposal should address all points outlined in the specifications of this RFP. The proposal should be prepared simply and economically, providing straightforward, concise description of the proposer’s capability to satisfy the requirements of the RFP.

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While additional data may be presented, the information requested in items 1 through 9, must be included. Items 1-9 represent the criteria against which proposals will be evaluated.

**1. Title Page**

Provide the RFP # and title, the firm(s) name(s); the name, address, telephone number and email of the contact person; and the date of the proposal. Only one (1) contact person is to be provided as the contact and will be contacted by the City. If the proposed submittal is made up of more than one (1) firm, provide only one (1) contact person for the entire response.

**2. Table of Contents**

Include clear identification of the material by section and by page number.

**3. Transmittal Letter**

A transmittal letter must be provided briefly stating the proposers' understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes they are the best qualified to perform the work and a statement that the proposal is a firm and irrevocable offer until such time as City Commission awards a contract as a result of this RFP.

The transmittal letter must be signed by duly authorized officers of your firm, as registered with the Florida Secretary of State through the Division of Corporations website at: [www.sunbiz.org](http://www.sunbiz.org). Your firm must provide a copy your firm's Sunbiz following the transmittal letter in order to verify the duly authorized officers. If such officer is not listed in the Sunbiz for your firm, your firm must provide a legal document, such a Certificate of Resolution, naming the officer as authorized to execute on behalf of the firm.

Provide the names of the person who will be authorized to make representation for the Proposer, their titles, addresses, telephone numbers and email addresses.

**4. Minimum Qualification Requirements (MQRs)**

This RFP contains Minimum Qualification Requirements (MQRs) which proposing firm(s) must meet in order for the firm's response to be considered and to be evaluated.

**Read the MQRs first to ensure your firm meets these requirements and thus is able to provide a response to this RFP.**

Firms that do not meet all the MQRs stated will be determined non-responsive and disqualified from the evaluation process and will not be considered.

The firm awarded the Contract will be required to maintain the Minimum Qualification Requirements during the term of the Contract and any contract renewals. Firms meeting the Minimum Qualification Requirements criteria will have their proposal evaluated and scored according to the evaluation criteria set forth on page 23.

**Minimum Qualification Requirement (MQR) # 1: Licenses:**

The firm are independent and duly licensed under Florida Statute Chapter 473 to practice in the State of Florida. Proposer must provide copies of all applicable licenses with their response.

**Minimum Qualification Requirement # 2: Years in Business Provision of Sunbiz.**

The firm must have been incorporated through Sunbiz for the past five (5) years and provide a copy of their firm's Sunbiz with their response showing a date filed of year of incorporation of 2012 or earlier.

**5. Qualifications, Expertise and Experience**

**5.1 Firm's Qualifications**

- a. Please provide the size and structure of the firm. Describe in detail your organization.
- b. Please elaborate on the firm's ability, capacity, and skill of the firm to perform the services on a timely basis.
- c. Provide a list of current municipal audit clients and fiscal year dates.
- d. Indicate current and anticipated workloads and availability for other activities. Identify the extent and nature of any anticipated outside support.

**5.2 Expertise**

- a. Firm must demonstrate a proven track record, to include documented experience, of providing the scope of work as outlined in this RFP.

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- b. The proposal must indicate whether the firm are national, regional or local and the location of the offices from which the work on this engagement is to be performed.
- c. The proposal must indicate the total number of employees of the firm, including the number of staff in the local office, the number of employees considered to be governmental audit staff, the number and nature of the professional staff to be employed in this engagement on a full-time basis, and the number and nature of the staff to be employed on a part-time basis.
- d. The firm is required to submit a copy of the report on its most recent external quality control review, including any management letter comments, with a statement whether that quality control review included a review of specific governmental engagements.
- e. The firm must provide information on the results of any Federal or State desk reviews or field reviews of its auditors during the past three (3) years.
- f. The firm must provide information on the circumstances and status of any disciplinary actions taken or pending against the firm during the past three (3) years with the state regulatory bodies or professional organizations.
- g. The firm must describe any litigation or proceeding whereby, during the past five (5) years, a court or any administrative agency has ruled against the firm in any manner related to its professional activities. Similar information must be provided for any current or pending litigation. The summary must state the nature of the litigation, a brief description of the case, the outcome or projected outcome, and the monetary amounts involved.

### 5.3 Experience

#### Similar Engagements with Other Government Entities

For the engagement office proposing to undertake the audit, list and rank the five (5) most significant engagements performed in the last three (3) years, one of which included an audit of a CRA, that are similar to the engagement described in this RFP. These engagements should be ranked on the basis of total staff hours.

The table below must be used to provide information for **each** engagement:

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Detailed Scope of Work	
Dates Performed (beginning and end date)	
Engagement Partners, managers and supervisory staff	
Total Hours	
Name and telephone number of the principal client contact	
Indicate if it was a joint or shared agreement.	
Indicate if a GFOA Certificate of Achievement for Excellence in Financial Reporting was submitted or earned.	

**6. Specific Audit Approach and Schedule**

The proposal must set forth a general work plan, including an explanation of the audit methodology to be followed. Proposers must provide the following information with details regarding their audit approach:

- a) Proposed segmentation of the engagement
- b) Level of staff to be assigned and number of hours to be assigned to each proposed segment of the engagement
- c) Extent of use of Electronic Data Processing (EDP) software in the engagement including the ability to audit through the computer
- d) Type and extent of analytical procedures to be used in the engagement
- e) Approach to be taken to gain and document an understanding of the City's and HBCRA's internal control structure
- f) Sample size and the extent to which statistical sampling is to be used in the engagement
- g) Approach to be taken in determining laws and regulations subject to audit test work
- h) The proposal must identify and describe any anticipated potential audit problems, the firm's approach to resolving the problem and any special assistance that will be requested from City and HBCRA staff.
- i) Schedule for initiation and completion of each segment.

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**7. Past Performance (References)**

The City will send the references your firm provided a request for verification via email within no later than two (2) business days from receipt of proposal. If verification of references is not available or unable to respond within two (2) business days from email request, the reference shall not be considered valid and the points for references will be affected.

Please make sure that the references listed in your firm's response are aware they will be receiving a verification of reference email from the City of Hallandale Beach to confirm the reference which was submitted with the firm's proposal.

Each firm must also list the following information for each of the references provided.

- Name of agency for which work was provided.
- Name of Reference charged with managing said project.
- Type of audit. Year audit started and was completed.
- Total cost of audit, including additional charges
- Phone # for Reference).
- Updated email address for Reference.

**8. Cost Proposal**

The cost proposal will be evaluated based on the **Grand Total All Inclusive Maximum Price** seen in the Cost Proposal Sheets below on pages 22-23. The Cost Proposal Sheets must be utilized for the submission of your firm's Cost. Cost Proposal will be evaluated utilizing the equation seen in the example below:

**EXAMPLE**

- Lowest Cost Proposed gets Total Points = 30 points
- Lowest Cost submitted is \$100,000 and the Proposer's Proposed Cost being evaluated is \$150,000 = So  $\$100,000 / \$150,000 = .70$
- $.70 * \text{total \# of points for cost criteria which is } 10 = .70 * 30 = 21$  which would be the total # of points this Proposer's cost would receive.

**9. Local City of Hallandale Beach Vendor Preference (LVP): See Exhibit III for further details.**



## AUDIT SERVICES

CITY OF HALLANDALE BEACH

AND HBCRA

EXHIBIT I – SCOPE OF SERVICES

**COST PROPOSAL SHEET #1:**

Proposers must provide the price for services in the table below.

The Cost Proposal Sheet must contain all pricing information relative to performing the audit engagement as described in this RFP. The total all-inclusive maximum price must contain all direct and indirect costs including all out-of-pocket expenses.

**CITY OF HALLANDALE BEACH**

ITEM DESCRIPTION	AUDIT FEE	CAFR REPORT PREPARATION	SINGLE AUDIT FEE (When Applicable)	EXTENDED LUMP SUM FEE
Lump Sum Fee - FY17 (10/01/16 – 09/30/17)	\$	\$	\$	\$
Lump Sum Fee - FY18 (10/01/17 – 09/30/18)	\$	\$	\$	\$
Lump Sum Fee - FY19 (10/01/18 – 09/30/19)	\$	\$	\$	\$
Total All Inclusive Maximum Price for All Three Fiscal Years				\$

**HALLANDALE BEACH COMMUNITY REDEVELOPMENT AGENCY**

ITEM DESCRIPTION	AUDIT FEE	STAND ALONE REPORT PREPARATION FEE	EXTENDED LUMP SUM FEE
Lump Sum Fee - FY17 (10/01/16 – 09/30/17)	\$	\$	\$
Lump Sum Fee - FY18 (10/01/17 – 09/30/18)	\$	\$	\$
Lump Sum Fee - FY19 (10/01/18 – 09/30/19)	\$	\$	\$
Total All Inclusive Maximum Price for All Three Fiscal Years			\$

GRAND TOTAL ALL INCLUSIVE MAXIMUM PRICE	\$
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AUDIT SERVICES

CITY OF HALLANDALE BEACH

AND HBCRA

EXHIBIT I – SCOPE OF SERVICES

**COST PROPOSAL SHEET #2:**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

	Standard Hourly Rates
Partner	\$
Manager	\$
Supervisory Staff	\$
Other Specify	\$

I, \_\_\_\_\_, \_\_\_\_\_  
 Name of authorized Officer per Sunbiz Title

of \_\_\_\_\_  
 Name of Firm as it appears on Sunbiz

hereby attest that I have the authority to sign this notarized certification and certify that the above referenced information is true, complete and correct.

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Print Name

## AUDIT SERVICES

CITY OF HALLANDALE BEACH

AND HBCRA

EXHIBIT I – SCOPE OF SERVICES

**PROPOSAL EVALUATIONS:**

**Criteria.** Your firm's response to this RFP will be evaluated as stated below.

The recommendation(s) for award shall be made to the City Commission and HBCRA Board of Directors, by the City Manager/HBCRA Executive Director, to the responsible Proposer(s) whose proposal is determined to be the most advantageous to City.

NUMBER	CRITERIA	MAXIMUM Potential Points
1.	Minimum Qualification Requirements (MQRs) – this criteria has no points. If your firm does not provide all the required stated MQRs your firm's proposal will not be reviewed/evaluated and your submission disqualified.	
2.	Qualifications, Expertise and Experience	25
4.	Specific Audit Approach	25
5.	Past Performance (References)	10
6.	Cost Proposal	30
7.	City of Hallandale Beach Local Vendor Preference	2.5-10
	<b>TOTAL POINTS **</b>	<b>100</b>

\*depending on tier level of the Local City of Hallandale Beach Vendor Preference the points may be 2.5, 5 or 10. (See Exhibit III)

\*\*Total points may be less than 100 points depending on the applicable Tier criteria for the Local City of Hallandale Beach Vendor Preference. (See Exhibit III)

The criteria stated above will be utilized to rank proposer(s).

Oral Presentations may be scheduled with the firms the Evaluation Committee determines to invite to this process. The oral presentations are exempted from the public meeting requirements of s. 286.011 F.S., however will be recorded for public record purposes in accordance with sec. 119.07(1) F.S. as amended.

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**SUBMITTAL DUE DATE:**

**Reponses are due: June 2, 2017 by no later than 11:00 am.**

**RESPONSES MUST BE SUBMITTED IN A SEALED ENVELOPE AND MUST BE MAILED OR HAND DELIVERED TO THE ADDRESS IN THE BOX BELOW. SEALED ENVELOPES MUST BE LABELED AS FOLLOWS:**

CITY OF HALLANDALE BEACH  
CITY CLERK'S DEPARTMENT – EXECUTIVE OFFICES  
400 SOUTH FEDERAL HIGHWAY – 2<sup>ND</sup> FLOOR  
HALLANDALE BEACH, FL 33009  
TITLED: RFP # FY 2016-2017-004  
AUDIT SERVICES FOR CITY OF HALLANDALE BEACH AND HBCRA

**LATE PROPOSALS WILL NOT BE ACCEPTED**

**NON-MANDATORY PRE-PROPOSAL CONFERENCE:**

The Pre-Proposal Conference is held to explain in detail Exhibits I-III, which make up the RFP for this project. It is strongly encouraged that firms interested in proposing to this RFP attend the Pre-Proposal Conference. The Conference will explain the scope of work, Local Vendor Preference and documentation. The Pre-Proposal Conference presents the opportunity for firms to clarify anything within the RFP and to ask questions directly to City Staff. The Procurement Department recommends that firms attend the Pre-Proposal Conference as a tool to be successful in responding to the City's projects.

Non-Mandatory Pre-Proposal Conference is being held **May 16, 2017 at 11:00 am**, City Hall, City Commission Chambers, 400 S. Federal Highway, Hallandale Beach, FL 33009.

This meeting will be recorded and available as a public record if requested.

**LAST DAY FOR QUESTIONS:**

Any questions are to be submitted via email to [tcamaj@cohb.org](mailto:tcamaj@cohb.org) no later than **May 18, 2017 at 11:00 am.**

Answers to questions received before the deadline will be released via addendum.

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## REQUEST FOR PROPOSAL (RFP) TENTATIVE SCHEDULE

THE DATES SHOWN BELOW ARE TENTATIVE AND ARE NOT BINDING AND MAY BE SUBJECT TO CHANGE.

RFP DOCUMENT RELEASED	MAY 5, 2017
NON-MANDATORY PRE-PROPOSAL CONFERENCE	MAY 16, 2017 11 AM COMMISSION CHAMBERS
QUESTIONS	ALL QUESTIONS MUST BE EMAILED BY NO LATER THAN MAY 18, 2017 BY 11 AM
RFP DEADLINE FOR RECEIPT OF PROPOSALS	<u>JUNE 2, 2017</u> <u>BY NO LATER THAN 11 AM</u>
EVALUATION OF PROPOSAL/SELECTION OF FIRMS	JUNE THROUGH JULY, 2017
ORAL INTERVIEWS – (IF REQUIRED)	JUNE THROUGH JULY, 2017
CONTRACT AWARD BY CITY COMMISSION – ESTIMATED	AUGUST 2017
PROJECT START DATE – ESTIMATED	TO BE DETERMINED

AUDIT SERVICES

CITY OF HALLANDALE BEACH

AND HBCRA

EXHIBIT I – SCOPE OF SERVICES

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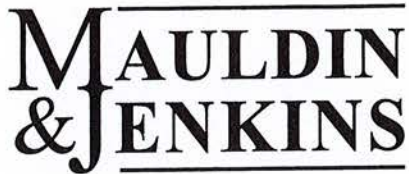
**INSURANCE REQUIREMENTS:**

The awarded firm(s) will be required to obtain and maintain the insurance requirements as set forth in the Form Contract found in Exhibit II. Insurance requirements must be held for the life of the Contract. The Certificate of Insurance will be required to be provided within the time specified in the notification provided by the Procurement Department after award of contract by the Commission.

The awarded firm shall furnish the required Certificate(s) of Insurance within the time specified in the Notification provided by the Procurement Department. The requirements for insurance are stated in Exhibit II, Article 5 of the form contract.

**QUESTIONS REGARDING RFP:**

For information pertaining to this Request for Proposals (RFP), contact Tom Camaj at the Procurement Department, (954) 457-1333. Such contact shall be for clarification purposes only. Changes, if any, to the scope of the services or proposal procedures will be transmitted only by written Addendum.



September 28, 2017

Honorable Mayor and City Commissioners  
City of Hallandale Beach, Florida  
400 S. Federal Highway  
Hallandale Beach, Florida 33009

Attention: Celeste D. Lucia, CPA, CGFO

We are pleased to confirm our understanding of the services we are to provide the City of Hallandale Beach, Florida (the "City") for the year ended September 30, 2017. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the City of Hallandale Beach, Florida as of and for the year then ended. We will obtain and place reliance on the report of other auditors for the Police and Firefighters' Pension Plan, a pension trust fund of the City. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis (MD&A).
2. Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual for the General Fund and the Community Redevelopment Fund.
3. Schedule of Changes in the City's Net Pension Liability and Related Ratios.
4. Schedule of City Contributions – Pension Plans.
5. Schedule of Investment Returns – Pension Plans.
6. Schedule of Funding Progress – Other Post Employment Benefits Plan.

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

1. Schedule of expenditures of federal awards (if applicable).
2. State financial assistance (if applicable).
3. Combining and individual fund statements.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, we have no responsibility for determining whether such other information is properly stated, and our auditor's report will not provide an opinion or any assurance on that other information:

1. Introductory section.
2. Statistical section.

### **Audit Objectives**

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

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).



The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states: (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Members of the City Commission for the City of Hallandale Beach, Florida. We will make reference to other auditor's reports on the City's Police and Firefighters' Pension Plan in our report on your financial statements. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports, or may withdraw from this engagement.

### **Management Responsibilities**

Management is responsible for the financial statements, schedule of expenditures of federal awards, and all accompanying information as well as all representations contained therein.

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

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. You are also responsible for coordinating our access to information relevant to the preparation and fair presentation of the financial statements of the pension trust funds which may include discussions with the pension trust funds' management and their auditors.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of

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

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

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

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

**Audit Procedures—General**

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

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

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

We plan to obtain and place reliance on the report of other auditors for the Police and Firefighters' Pension Plan, a pension trust fund of the City, assuming that our communications with the other auditors and review of their audit report and the financial statements of the Police and Firefighters' Pension Plan provide sufficient and appropriate audit evidence on which to base our overall opinion on the aggregate remaining fund information.

**Audit Procedures—Internal Control**

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

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

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

**Audit Procedures—Compliance**

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

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. The purpose of these procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

**Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the City in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Audit Administration, Fees, and Other**

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the City of Hallandale Beach, Florida; however, management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Mauldin & Jenkins and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mauldin & Jenkins personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulatory body. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party (ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin preliminary audit procedures as soon as possible and to issue our reports no later than March 31, 2018. Wade P. Sansbury, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be \$65,000 for the year ended September 30, 2017. Our fee for additional compliance audits required by the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Florida State Single Audit Act (if necessary) will be \$3,500 (for up to two major programs). Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. The above fees are based on anticipated cooperation from your personnel (including complete and timely receipt by us of the information on the respective client participation listings to be prepared annually) and the assumption that unexpected circumstances (including scope changes) will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third party in a legal, administrative, arbitration, or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request. For all requests we will observe the confidentiality requirements of our profession and will notify you promptly of the request.

We appreciate the opportunity to be of service to the City of Hallandale Beach, Florida and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,  
MAULDIN & JENKINS, LLC

  
Wade P. Sansbury, CPA  
*Partner*

RESPONSE:

This letter correctly sets forth the understanding of the City of Hallandale Beach, Florida.

Management Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Governance Signature: \_\_\_\_\_

Title: \_\_\_\_\_

## Exhibit B

### Audit Agreement Revision – Single Audit

Fiscal Year	City of Hallandale Beach	Single Audit (1)	HBCRA
2017	\$ 65,000	\$ 3,500	\$19,500
2018	\$ 65,000	\$ 3,500	\$18,500
TOTAL	\$130,000	\$ 7,000	\$38,000
Grand Total All Inclusive Price \$175,000			

- (1) This Single Audit fee, as included in our original proposal, was intended to be for the performance of one major program as the number and nature of single audits each year could vary widely depending on the City's federal and or state funding. One year there could be no single audit requirements and another there could be many many more. The pricing information that went to council and was approved did not however have this potential outcome contemplated. Therefore, we will agree to perform up to 2 single audits for 2017 for the quoted fees per our proposal. If in 2018, there are more than one required single audits, an addendum to the contract may be warranted.

MAULDIN & JENKINS, LLC



Wade P. Sanbury, CPA  
Partner





**RFP NO. FY 2016-2017-004**  
**PROPOSAL TO PROVIDE**  
**ANNUAL FINANCIAL AUDITING SERVICES TO:**

**CITY OF HALLANDALE BEACH, FLORIDA**



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

**ORIGINAL**

*PREPARED BY:*  
MAULDIN & JENKINS, LLC  
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June 2, 2017 | 11:00 AM EST

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## Transmittal Letter

City of Hallandale Beach, Florida  
City Clerk's Department - Executive Offices  
400 South Federal Highway – 2<sup>nd</sup> Floor  
Hallandale Beach, Florida 33009

Ladies and Gentlemen:

On behalf of Mauldin & Jenkins, we are excited about this opportunity to serve the City of Hallandale Beach, Florida (the "City") in order to help meet the continuing challenges you face. We appreciate the opportunity to propose on providing audit services to the City, and we are pleased to submit a qualifications package to provide annual financial and compliance auditing services for the fiscal years ending September 30, 2017 – 2019 with options to renew for three (3) additional one year terms.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the time frame for performance of the annual financial audits as stipulated by the City, and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will issue all of the deliverables and reports substantially prior to the required due dates. We certify that Mauldin & Jenkins, LLC has not, either directly or indirectly, entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with the proposal and that Mauldin & Jenkins, LLC is not financially interested in, or otherwise affiliated in a business way with any other respondent on the same land or improvements.

As professionals serving the public sector, Mauldin & Jenkins is qualified to serve the City. We believe that **Mauldin & Jenkins is the leader in auditing state and local governments in the Southeast**. This leadership was achieved by recognizing that we are an important part of our client's success, with our objective being to ensure that accurate information is reported to the Commission, management, and its citizens. Given the complexities of the City's financial operations and the ongoing significant changes in accounting standards, we feel that it is very important that you select an auditing firm that is **focused and experienced** in the governmental industry. We differentiate ourselves from our peers in the following ways:

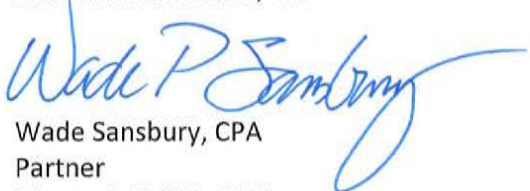
- **Experience with Governments – Including Municipalities:** Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years, and remain committed to serving this sector. **Mauldin & Jenkins presently provides over 70,000 hours of service to over 300 governmental units in the Southeast on an annual basis – this includes 87 municipalities and 92 governmental entities who receive the GFOA Certificate of Achievement in Financial Reporting.** Such experience results in the utilization of over 80 full-time equivalent professionals. Consequently, our Mauldin & Jenkins professionals are thoroughly versed in the City's unique and complex functions, and we consistently provide the highest quality of service to our clients.
- **Experienced personnel:** Personnel proposed for this engagement have numerous years of professional experience in the governmental sector and are dedicated to serving this industry. We make every effort to retain experienced and qualified staff which will assist in providing staff continuity. The quality of the proposed engagement team is the clearest evidence of our commitment to serve you.
- **Experience with Client Transitions.** Over the past 17 years, we have experienced approximately 300 transitions as the new auditors of governmental entities. Our team offers a great deal of experience with serving new clients, and providing a smooth transition during the change in auditors.

- **Staff Continuity.** Our staff retention rates are considered to be among the best in the profession (and much better than national and other regional firms). This fact, coupled with our vast array of government clients, results in a staff pool highly experienced with governmental entities with the definite capacity to serve the City. We are able to not only provide consistency with the partner and manager on our engagement teams, but seniors as well. We also have enough resources at the partner, manager, and senior levels to provide for periodic rotations as requested by our clients.
- **Education.** Mauldin & Jenkins' clients have the opportunity to register and receive approximately thirty (30) hours of continuing education on an annual basis, free of charge. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients. Sessions are limited to clients only.
- **Responsiveness.** We pride ourselves in responding to the needs of our clients and meeting their deadlines. This responsiveness is not only the ability to meet specified audit deadlines, but also the ability to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.
- **Organized to Specifically Meet Your Needs.** Our partners, managers, and seniors in the Firm's Governmental Practice Division spend 100% of their time serving governments. By structuring the Firm's Governmental Practice Division in such a manner, we are able to create efficiencies in the audit process which typically result in our total hours being significantly less than most other firms.
- **Nationally Recognized.** Along with being consistently ranked in the Top 100 by *Accounting Today* as well as *Inside Public Accounting* trade associations and magazines as one (1) of the largest certified public accounting firms in the country, Firm personnel have held numerous professional leadership positions. This includes Chair of the Board of Directors of the American Institute of Certified Public Accountants (AICPA) (Tommye Barie); members of the AICPA Government Quality Institute; chairman of the AICPA Single Audit Task Force; and President of the Florida Institute of Certified Public Accountants. We use this experience to perform more effective and efficient audits for our clients.

The City of Hallandale Beach would be an important client to Mauldin & Jenkins and one that we would be proud to serve. Again, on behalf of Mauldin & Jenkins, we are excited about this opportunity to work with the City in order to help meet the continuing challenges you face. This proposal represents a firm offer for 60 days from the date of the proposal. As a member of Mauldin & Jenkins, Wade Sansbury is authorized to bind, and make representations for the Firm, and he will be the ultimate party responsible for the quality of the report and working papers.

We welcome the opportunity to meet with management and governing board officials to present our proposal and our qualifications. Please contact us at (941) 747-4483, 1401 Manatee Avenue West, Suite 1200, Bradenton, FL 34205. Again, on behalf of Mauldin & Jenkins, thank you for the opportunity to serve.

Sincerely,  
MAULDIN & JENKINS, LLC



Wade Sansbury, CPA  
Partner  
Direct: 941-741-2255  
wsansbury@mjcpa.com

## Minimum Qualification Requirements

### Firm Information

**Firm Name:** Mauldin & Jenkins, LLC  
**Address:** 1401 Manatee Avenue West, Suite 1200  
 Bradenton, Florida 34205  
**Phone:** 941-747-4483  
**Fax:** 941-747-6035  
**Federal ID:** 58-0692043  
**Website:** [www.mjcpa.com](http://www.mjcpa.com)

**Date Established under name given:** State of Florida – 5/11/2011; State of Georgia - 1918

**Type of Ownership / Legal Structure:** Mauldin & Jenkins is a limited liability corporation (LLC). Our Firm is incorporated in the States of Florida, Georgia, and Alabama.

**Florida Incorporation and Florida Professional Licensure:** Mauldin and Jenkins, is properly registered with the Florida Secretary of State as a Florida entity and is also properly licensed. Please see excerpts of licensing documents providing substantiation for both registrations.

The screenshot shows the Florida DBPR Online Services interface. The header includes the DBPR logo and navigation links. The main content area displays 'Licensee Details' for MAULDIN & JENKINS, CERTIFIED PUBLIC ACCOUNTANTS, LLC. The details are organized into three sections: Licensee Information, License Information, and Special Qualifications.

Licensee Information	
Name:	MAULDIN & JENKINS, CERTIFIED PUBLIC ACCOUNTANTS, LLC (Primary Name)
Main Address:	MAULDIN & JENKINS (DBA Name) 1401 MANATEE AVE W SUITE 1200 BRADENTON Florida 34205
County:	MANATEE
License Mailing:	
LicenseLocation:	

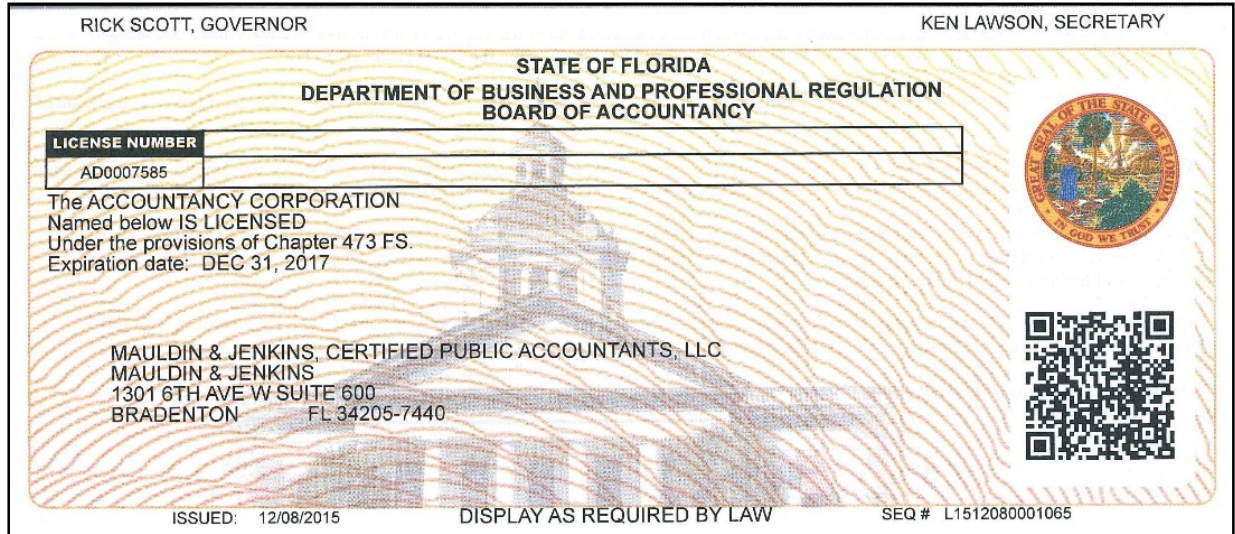
License Information	
License Type:	FIRM
Rank:	CPA Firms
License Number:	AD0007585
Status:	Current
Licensure Date:	06/04/1985
Expires:	12/31/2017

Special Qualifications	
Corporation	Qualification Effective

Licensed To Practice in Florida

Mauldin & Jenkins is licensed to practice public accounting within the State of Florida. Our Firm’s Florida license number is AD0007585. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting within the State of Florida. We have included a copy of the Firm’s state licensure below.



Sunbiz

Mauldin & Jenkins has been incorporated through Sunbiz since May 17, 2011. Our Firm's license number is L11000058336, and Wade Sansbury is the current registered agent.

**Electronic Articles of Organization  
For  
Florida Limited Liability Company**

L11000058336  
FILED 8:00 AM  
May 17, 2011  
Sec. Of State  
tcline

**Article I**

The name of the Limited Liability Company is:  
MAULDIN AND JENKINS CPAS LLC

**Article II**

The street address of the principal office of the Limited Liability Company is:  
1301 6TH AVENUE W #600  
BRADENTON, FL. 30205

The mailing address of the Limited Liability Company is:  
200 GALLERIA PKWY  
SUITE 1700  
ATLANTA, GA. 30339

**Article III**

The purpose for which this Limited Liability Company is organized is:  
ANY AND ALL LAWFUL BUSINESS.

**Article IV**

The name and Florida street address of the registered agent is:  
JERRY D MARLAR  
1301 6TH AVENUE #600  
BRADENTON, FL. 30205

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Registered Agent Signature: JERRY MARLAR

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**Article V**

The name and address of managing members/managers are:  
Title: MGRM  
DONALD L LUKER  
200 GALLERIA PKWY, SUITE 1700  
ATLANTA, GA. 30205

L11000058336  
FILED 8:00 AM  
May 17, 2011  
Sec. Of State  
tcline

Signature of member or an authorized representative of a member

Electronic Signature: DONALD L LUKER

I am the member or authorized representative submitting these Articles of Organization and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of the LLC and every year thereafter to maintain "active" status.

**2017 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT**

DOCUMENT# L11000058336

**Entity Name:** MAULDIN & JENKINS, LLC

**Current Principal Place of Business:**

1401 MANATEE AVE WEST SUITE 1200  
BRADENTON, FL 34205

**Current Mailing Address:**

1401 MANATEE AVE WEST SUITE 1200  
BRADENTON, FL 34205 US

**FEI Number:** 58-0692043

**Certificate of Status Desired:** No

**Name and Address of Current Registered Agent:**

SANSBURY, WADE P  
1401 MANATEE AVE WEST SUITE 1200  
BRADENTON, FL 34205 US

*The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.*

**SIGNATURE:** WADE P. SANSBURY

01/30/2017

Electronic Signature of Registered Agent

Date

**Authorized Person(s) Detail :**

Title MGRM  
Name LUKER, DONALD L  
Address 200 GALLERIA PKWY, SUITE 1700  
City-State-Zip: ATLANTA GA 30339



## Qualifications, Experience, and Expertise

### Firm Qualifications

#### Structure and Size

Mauldin & Jenkins was incorporated in 1918, and has been actively engaged in governmental accounting and auditing since its inception. **The Firm is considered to be one of the largest firms in the country with 47 partners and approximately 260 professional staff, serving clients throughout the Southeastern United States.** Mauldin and Jenkins is considered to be a large regional firm.

**Mauldin and Jenkins has offices located in Bradenton, Florida; Atlanta, Macon and Albany, Georgia; Chattanooga, Tennessee; and Birmingham, Alabama.** We have a practice structure with the scale to serve governmental clients well due to the efficient allocation of resources in our geographic area.



As noted in our transmittal letter, Mauldin & Jenkins provides and supervises over 70,000 hours of service to governmental entities on an annual basis. The Firm’s governmental practice is the second largest niche in the Firm and is approximately 25% of the Firm’s total practice. However, size and resources alone are not the most meaningful measure of success; in the end, our clients remain the best judges of Mauldin & Jenkins' value.

Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **300,000** - approx. total hours of service provided annually to clients of the Firm
- **70,000** - approx. total hours of service provided annually to governmental clients of the Firm
- **32%** - percentage of governmental practice as compared to Firm’s attestation practice
- **25%** - percentage of governmental practice as compared to Firm’s overall practice
- **300** - approx. number of governmental entities served in the past three (3) years
- **260** - total number of Firm personnel
- **92** - total clients served who obtain the GFOA Certificate
- **42** - total clients with publicly issued debts in excess of \$50 million
- **45** - total number of Firm partners
- **11** - total number of governmental partners and directors
- **11** - total number of governmental managers
- **80** - total number of professionals with current governmental experience

#### Ability, Capacity, and Skill to Perform Services on a Timely Basis

##### **Serving Governments For Over 95 Years**

Mauldin & Jenkins’ commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select

the governmental sector as their focus) are trained to understand the issues and meet the needs of state and local governmental entities.

**Mauldin & Jenkins employs 22 partners, directors and managers who dedicate 100% of their time serving government clients.** We also have numerous additional professionals with current experience in providing services to governmental entities – many of whom spend their time exclusively on government clients. Mauldin & Jenkins’ dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as “bench strength” at all levels, allowing us to respond swiftly and effectively to your evolving needs.

The goal of our government practice is to help governments improve their financial processes and strategies so that they can in turn achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our transmittal letter, we currently serve approximately 300 governments in the Southeast.

**The Bradenton office will be the office providing services to the City, with additional staff roles coming from our other offices, only if needed.** As noted previously, Mauldin & Jenkins has 80 professionals that are dedicated to serving governmental clients, all of which are available to the City.

The Bradenton office currently employs **15 professionals with current experience in providing services to governmental entities** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. A further profile of the Bradenton office and the Firm’s **professional** staff as a whole is as follows:

<b>Professional Staff by Level</b>	<b>Bradenton</b>	<b>Firm-Wide</b>
Partners	7	47
Managers	7	56
Supervisors / Senior	5	77
Other Staff & Consultants	14	80
<b>Total</b>	<b>33</b>	<b>260</b>

For your audit, we propose to assign **two partners** (one engagement partner, Wade Sansbury, and one concurring review partner, Tommye Barie), **one manager** (Daniel Anderson), and **two staff** to work on this engagement on a full-time basis. Wade Sansbury and Tommye Barie, are known across the Southeast for their involvement with governmental entities. They have significant experience in governmental audit and accounting, and will play significant roles in providing ongoing services to the City.

## Current Municipal Audit Clients

As the Bradenton office will be the office providing services to the City, below is a listing of current municipal audit clients and fiscal year end dates. Additionally, the Bradenton office serves other governmental agencies and special districts, as listed below.

### Cities (September 30 Year-End)

- 1) Bradenton
- 2) Cooper City
- 3) Crystal River
- 4) Haines City
- 5) Islamorada, Village of Islands, Florida
- 6) Lake Placid
- 7) Long Boat Key
- 8) Marco Island
- 9) Naples
- 10) North Port
- 11) Pensacola
- 12) Plant City



### Other Governmental Entities

- 13) Bayshore Gardens Park & Recreation District
- 14) Bradenton Downtown Development Auth.
- 15) Central Community Redevelopment Agency
- 16) City of North Port, Fl. - Firefighters' Pension
- 17) Captiva Erosion Prevention District
- 18) Manatee Technical Institute
- 19) Northwest FL State College Collegiate High School
- 20) Northwest Florida State College Foundation
- 21) Ocean Highway and Port Auth. of Nassau County
- 22) Peace River/Manasota Reg Water Supply Auth
- 23) Student Leadership Academy of Venice

## Current and Anticipated Workloads

As discussed above, Mauldin & Jenkins has the ability and capacity to serve the City of Hallandale Beach. Our understanding of the City's time requirements for the audit include to conduct interim work in August or September, with a detailed audit plan and list of all schedules to be prepared by the City and HBCRA provided by September 30. Fieldwork shall commence no earlier than January 2, and concluding by the last day of January. Draft reports and recommendations to management shall be available by the second week of February, with all final reports being issued by the first week of March. Mauldin & Jenkins has the staffing available to meet these requirements. Additionally, we have the flexibility to change the above time frame, with mutual agreement with the City's management.

## Expertise

### Resumes For Professional Personnel

Please see the following pages for information on key individuals who are available to serve the City during the audit process.

#### **Wade Sansbury, CPA**

Partner  
Bradenton, Florida

941-741-2255  
[wsansbury@mjcpa.com](mailto:wsansbury@mjcpa.com)



Wade Sansbury is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in Florida and Georgia. Wade is a partner who works exclusively in the governmental sector of the Firm's audit practice. Wade has over 20 years of experience serving governmental clients. This experience has included serving counties, cities, and special districts. Wade would serve the City as the engagement partner and will have the overall engagement responsibility for the City including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the City.

#### **Technical Experience**

During his career, Wade has served numerous governmental clients on behalf of the Firm including **23 municipalities**, 4 counties, and 23 special districts / authorities. He currently serves 20 such entities in Florida. Of the clients Wade has served as engagement partner, **2 maintain electric funds, 1 stand-alone electric utility, and a number of municipalities with water and sewer operations including stand-alone water and sewer authorities.**

#### **Professional Associations and Education**

- Bachelor of Business Administration in Accounting from Valdosta State University in 1995
- Certified Public Accountant licensed by the States of Florida and Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Wade has served on the Firm's Partner Advisory Board and is currently serving on the Firm's Executive Committee and as the Firm's Bradenton Office Managing Partner. Wade also currently serves on the Bradenton Area EDC Investor Relations Committee.

**Tommye E. Barie, CPA**

Partner  
Bradenton, Florida

941-714-7976  
[tbarie@mjcpa.com](mailto:tbarie@mjcpa.com)



Ms. Barie is a member (i.e. partner) and a certified public accountant with Mauldin & Jenkins and is licensed to practice in Florida. Her experience covers a variety of clients in state and local government. Since starting her career in 1983, her focus has been serving governmental entities and not-for-profit organizations by providing them financial and compliance audits, compilations, reviews, internal audits, and consulting services. She has knowledge of several computerized systems and has, for many years, incorporated computerized auditing techniques in the engagements she has been involved with. She is active in various professional associations. Ms. Barie just completed her term as Chair of the Board of Directors of the American Institute of CPAs for the 2014-2015 year. Ms. Barie will serve as the engagement quality assurance partner.

**Technical Experience**

During her career, Ms. Barie has served numerous governmental clients on behalf of the Firm including **10 municipalities**, 3 counties, and 14 special districts / authorities all in Florida.

She has an extensive history of service to the accounting profession. From 2003-2006 and 2009-2013, she served as a member of the AICPA's governing Council and from 2010-2016, she was a member of the AICPA's Board of Directors. She served as Chair of the AICPA's Finance Committee from 2011-2013 and the National Accreditation Commission from 2008-2011. She has additionally been a member of the Institute's Compensation Committee, Audit Committee and Strategic Planning Committee, as well as the Member Advisory Panel and the Nominations Committee. She served as President of the Florida Institute of Certified Public Accountants from 2004-2005. Additionally, Ms. Barie serves as a member of the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting. She is also a member of the Firm's Audit and Accounting Committee. Serving in these capacities returns value to the profession and provides excellent current knowledge of accounting and auditing issues.

**Professional Associations and Education**

- Bachelor of Business Administration in Accounting from Stetson University
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)
- Member of the Association of Certified Fraud Examiners

## **Trey Scott, CPA**

Audit Manager  
Bradenton, Florida

941-741-2202  
[tscott@micpa.com](mailto:tscott@micpa.com)



Trey Scott is a manager and a Certified Public Accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the State of Florida and Georgia. Trey has 9 years of experience, all with Mauldin & Jenkins. His experience as a manager with the firm covers a variety of state and local governmental organizations in Florida, Georgia, and South Carolina. He spends **100% of his time serving local governments** emphasizing cities, counties and special purpose entities and authorities. Trey will have responsibility for developing the overall audit approach, supervision of staff, and will be a main contact point for the City.

### **Technical Experience**

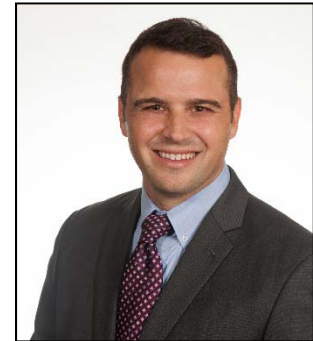
During his career, Trey has served numerous governmental clients on behalf of the Firm which include over 30 governmental entities. This includes **12 municipalities**, 7 counties, 4 State entities, 4 stand alone water authorities, and 7 special purpose entities. **Trey has served 2 municipalities with electric utility funds, 3 with gas utility funds, and 7 with water and sewer funds (with an additional 4 clients which are stand-alone water and sewer authorities).**

Additionally, Trey has significant experience with federal and state grant programs. He is the main review person for the Bradenton office for single audit procedures. He attends significant single audit training each year and is responsible for teaching at Mauldin & Jenkins in house staff training annually as well as various FGFOA events. Trey is a member of the AICPA, FICPA, GFOA, and FGFOA.

## **Daniel Anderson, CPA**

Manager  
Bradenton, Florida

941-741-2213  
[danderson@micpa.com](mailto:danderson@micpa.com)



Daniel Anderson is a manager and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel is a manager who works exclusively (100%) in the governmental sector of the Firm's audit practice. Daniel has approximately 9 years of experience serving governmental clients. His experience covers governmental accounting and auditing and has provided audit services to numerous cities, counties, school districts, and special districts/authorities. Daniel has significant experience with his client's computer systems. This includes specific experience with remote auditing via web access to client information. Daniel will have responsibility for developing the overall audit approach, supervision of staff, and will be a main contact point for the City.

### **Technical Experience**

During his career, Daniel has served numerous governmental clients on behalf of the Firm including **13 municipalities**, 1 county, and 5 special districts / authorities. He currently serves 10 such entities in Florida. Daniel serves a number of municipalities with water and sewer operations. Additionally, Daniel attends significant single audit training each year and is responsible for teaching at Mauldin & Jenkins in house staff training annually. Daniel is a member of the AICPA, FICPA, GFOA, and FGFOA.

**Identification of Other Available Audit Partners and Other Key Professionals**

It should be noted that we have additional managers and seniors who spend the majority of their time on governmental audits, and they are available on an as needed basis. These individuals could be utilized on the Government's audit as needed to ensure timely completion and delivery of services. All staff assigned to the engagement, meet the continuing education requirements of *Government Auditing Standards* issued by the Comptroller General of the United States.

On the following pages is information on several additional key individuals who are available to serve the City during the audit process.

**Miller G. Edwards, CPA**

Partner  
Macon, Georgia

478-464-8003  
[medwards@mjcpa.com](mailto:medwards@mjcpa.com)



Miller is a member (i.e. partner) and a certified public accountant with Mauldin & Jenkins. His experience covers a variety of clients in Federal, state and local government. He is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins. He is a past member of the Firm's seven member Executive Committee, which governs the actions and directions of the Firm, and is a member of the Firm's Audit and Accounting (A&A) Committee. Miller would be available to serve as a supporting resource partner to the City.

**Technical Experience**

Beginning in June of 1986, Miller has twenty-nine (29) years of experience in providing public accounting services to the governmental sector, all of which has occurred as an auditor with Mauldin & Jenkins. Since becoming a partner, Mauldin & Jenkins has become the leader in auditing state and local governmental units in the Southeast, helping the Firm achieve the status of auditing the aggregation of more cities, counties, school systems, other local governmental units, state agencies and authorities than any other certified public accounting firm. Under Miller's leadership, Mauldin & Jenkins now serves approximately 300 governmental units. As a partner, Miller serves both large and small governmental units, and is involved directly, and indirectly, in serving over 70 such governmental entities over the past three (3) years (in the capacity of engagement partner in-charge or concurring review partner). A detailed listing of these clients served is available upon request.

**Professional Associations and Education**

- Bachelor of Business Administration in Accounting and Risk Management & Insurance from the University of Georgia in 1986
- Certified Public Accountant licensed by the States of Florida, Georgia, and Alabama
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Miller is an instructor/consultant for the University of Georgia's Carl Vinson Institute of Government providing as much as 200 hours annually of continuing education to state and local government officials on the subjects of governmental accounting and financial reporting. He provides similar instructional services on behalf of the Government Finance Officers Association of South Carolina (GFOASC), Georgia Government Finance Officers Association (GGFOA) and the Government Finance Officers Association of Alabama (GFOAA), and is often a guest speaker at various governmental trade shows and conventions. In

the past ten (10) years, he has been a speaker at each of the GGFOA's annual conferences on various subjects ranging from: panel member of experts, audit efficiency of governmental units; auditor independence; CAFR Prep 101; several GASB pronouncements implementation sessions; and, each year's Audit and Accounting (GASB) updates.

### **Joel Black, CPA**

Partner  
Atlanta, Georgia

678-589-5102  
[jblack@mjcpa.com](mailto:jblack@mjcpa.com)



Joel Black is a member (i.e. partner) and a certified public accountant with Mauldin & Jenkins. His experience covers a variety of clients in Federal, state and local government, and non-profit organizations. He currently serves on the Firm's Audit and Accounting (A&A) Committee, helping establish audit policies and answering technical questions for the firm's governmental partner group. Joel would be available to serve as a supporting resource partner to the City.

#### **Technical Experience**

Joel has over twenty-three years of experience in public accounting, twelve years of which was with KPMG LLP serving a wide range of government clients. He joined Mauldin & Jenkins in 2004, becoming a partner in 2005. He currently serves on the Firm's Audit and Accounting Committee, helping establish audit policies and answering technical questions for the Firm's governmental partner group. Joel also serves on the Executive Committee of the AICPA's Government Audit Quality Center and recently served as the chairman for one of five national AICPA task forces focused on improving the quality of Single Audits within the auditing profession. His task force encompasses improving the testing of internal controls and compliance. Among his duties include rewriting three chapters of the AICPA Audit Guide on Government Auditing Standards and Single Audits. While at KPMG, he served as one of six managers within the Firm who were GASB Statement No. 34 technical resources—answering questions on behalf of the Firm's Department of Professional Practice for KPMG personnel around the country. As a partner, Joel serves both large and small governmental units, and is involved directly, and indirectly, in serving over 30 such governmental entities over the past three (3) years (in the capacity of engagement partner in-charge or concurring review partner). A detailed listing of these clients served is available upon request.

#### **Professional Associations and Education**

- Bachelor of Business Administration in Accounting from the Georgia State University
- Certified Public Accountant licensed by the State of Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Georgia Government Finance Officers Association
- Member of the Association of Government Accountants

#### **Other Staff Resources (Technology Services and Fraud Examinations)**

We have individuals with extensive experience and certifications relative to Information Systems Technology as well Fraud Examinations. The following two (2) individuals are available to be of service to the City should the need arise.





**Randy Upchurch, CISA and CISSP**  
**Director of Technology Services**

Randy has twenty-four (24) years of experience, in information technology (IT) auditing and information security operations and management. Randy has experience working on IT audits that are part of CAFR financial audits. His industry experience includes state and local governments, healthcare administration; life, health and disability insurance in both the public and not-for-profit sectors including two (2) Fortune 500 companies.

Randy has experience serving as a Legislative Information Technology (IT) Auditor for the State of Tennessee Comptroller of the Treasury. His roles and responsibilities included:

- IT audits and CAFR audits of county governments (clerks of courts, property assessor, general ledger, accounts payable, payroll and motor vehicles);
- General and application audits of county government systems;
- Annual IT audit of the Local Government Data Processing Corporation (LGDPCC);
- Annual audit of the State District Attorneys General (Fraud and Economic Crimes, Governor’s Drug Task Force and Title IV-D Child Support divisions).

Randy has experience in the audits of general controls, application controls as well as electronic audit sampling and data extraction. Randy has also worked on the annual equivalent of a SOC for the Local Government Data Processing Corporation (LGDPCC). LGDPCC software included general ledger, payroll, accounts payable, clerks of courts, motor vehicle and property assessor applications. In addition to county governments, Randy also has served on audits of the State District Attorneys General (Fraud and Economic Crimes, Governors Drug Task Force, Title IV-D Child Support).

He has extensive experience in SOX, SOC1, HIPAA / HITECH, and GLBA compliance program implementation, testing and reporting. His technical expertise includes performing computer forensic investigations, vulnerability and risk assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Randy has:

- Managed and performed regulatory compliance reviews including: Gramm Leach Bliley Act, Sarbanes Oxley, HIPAA and HITECH
- Managed and performed technical audit and security assessments of computer systems (penetration testing, vulnerability assessments, and application reviews)
- Managed Information Technology Operations (Network and Host Security, Identity and Access Management, Information Security Program Development and Implementation)
- Managed and performed SSAE 16 Service Organization Controls Audits (SOC 1, 2, 3)
- Performed and managed Information Technology CAFR audits for the State of Tennessee Comptroller of the Treasury.

[Kris Trainor, CPA and CFE](#)  
[Certified Fraud Examiner](#)



Kris Trainor is a partner with Mauldin & Jenkins. Kris received his BBA in Accounting from Georgia Southern University. Since joining Mauldin & Jenkins in 1995, Kris has worked primarily on audit and consulting engagements. His experience ranges from fraud examinations, agreed-upon procedures, internal audits, financial statement audits, lender compliance, mortgage company audits, governmental audits, and loan servicing compliance audits. He also has audit and inventory experience in the manufacturing industry. Kris is a member of the American Institute of Certified Public Accountants, the Georgia Society of Certified Public Accountants, the Association of Certified Fraud Examiners, Beta Gamma Sigma, and Beta Alpha Psi.

**Other Staff Auditors & Accountants**

Prior experience with government audits is as important for the staff as it is for management. Experience in governmental accounting and auditing minimizes the amount of time the staff will require to fully understand the complexities of the operations and financial accounting and reporting systems. Prior experience also enables the staff to recognize problems early in the engagement. This, in turn, allows the desired early consideration and resolution of problems. All staff assigned to the City's engagement will have prior experience serving government clients and/or will have substantial government audit training. All staff assigned to the City will be on-site throughout the entire engagement.

We would like to stress the fact that the majority of our governmental staff work on state and local governments 100% of their time. This reduces the "learning curve" on most all audits by reducing the amount of "on-site training" that occurs at most national accounting firms. This is very evident in our proposed hours, which are typically much less than that of other firms. Our staff knows what is required and how to get the work done efficiently and effectively. Our staff members understand the laws and regulations specifically pertinent to Florida entities. We also normally have more high-level hours of service by our partners and managers (in the conduct of fieldwork) than the national firms, thereby reducing redundancy and other audit engagement inequities. We bring our experience to the field where timely decisions can be made.

**Employee Retention History**

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the City, as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 90%** are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

***Retention > 90%***

It is also our goal to minimize disruptions to the City by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from the City's annual audit. In any business, however, turnover is inevitable. When this happens, we will provide resumes of suggested replacements and any changes in key personnel would always be discussed timely with City officials to their satisfaction.

## Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City of Hallandale Beach, Florida, its joint ventures, and related outside entities as defined by generally accepted auditing standards.

We meet the independence standards of Generally Accepted Auditing Standards and the U.S. General Accounting Office *Government Auditing Standards* (2007 revision). We are also independent with respect to the City within the meaning of Rule 1.01 of the Code of Professional Ethics of the American Institute of CPAs and the applicable published rules and interpretations thereunder.

To further understand the above paragraph, we have not:

- Prepared or performed reconciliation services;
- Performed bookkeeping services; or,
- Provided other consulting services

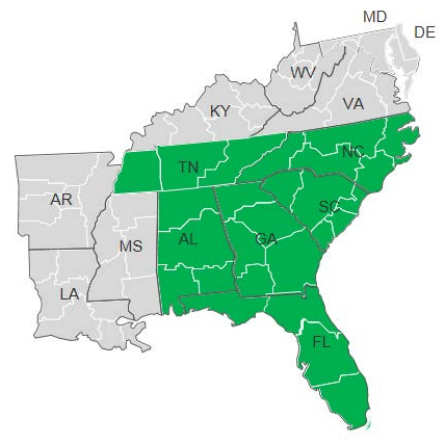
for the City during the past year or any time prior. Independence is very important to the integrity of an audit, and we are most definitely independent with respect to the City. Further, we have no conflicts of interest or local bias.

We have had no business relationships or made payments to any officer or employee of the City Commission of Hallandale Beach, Florida who is or has been in a policy making or significant management position relating to any aspect of the proposed work in the past five years. Our Firm, nor any partner or employee, has made any contributions to any political campaigns of any person serving as a City Commission member of Hallandale Beach, Florida. We have made no payments or commitments to make payments to any person, Firm or corporation for services rendered in soliciting business for the City of Hallandale Beach, Florida. Written notice will be provided to the City provided any professional relationships are entered into with the City during the period of this agreement.

We will conduct our audits objectively and will report findings, opinions, and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude and appearance so that opinions, conclusions, judgments, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence.

## Experience and Performance Related to Financial Auditing

Mauldin & Jenkins has obtained significant relevant experience serving governmental entities over the years by serving a wide variety of governmental entities. Just over the past 5 years, we have annually served 87 municipalities of all sizes across the southeast. We have the experience to perform governmental audits and have the direct experience in working with many cities annually providing timely services. Additionally, over the past 5 years, we have served 42 counties, 40 school systems, 37 state agencies, and over 130 special entities (special districts, authorities, commissions, etc.). We also are currently serving 81 governmental entities who annually obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting.



Mauldin & Jenkins currently serves governmental entities across the southeast. Our current footprint of clients extends as far north as Bristol, Tennessee (located on the border between Tennessee and Kentucky) and as far south as Islamorada, Florida (located within the south Florida Keys) with many clients in between. Looking east to west we serve Charleston, South Carolina and Selma, North Carolina to clients in Birmingham, Alabama.

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients.

**Cities.** Cities we have audited or are in the process of serving within the past three (3) years are:

- |                    |                         |                       |                   |
|--------------------|-------------------------|-----------------------|-------------------|
| 1) Arcadia         | 23) Blakely             | 45) Hinesville        | 67) Social Circle |
| 2) Bradenton       | 24) Braselton           | 46) Jefferson         | 68) Stockbridge   |
| 3) Cooper City     | 25) Brookhaven          | 47) Johns Creek       | 69) Suwanee       |
| 4) Crystal River   | 26) Canton              | 48) Kennesaw          | 70) Tifton        |
| 5) Ft. Myers Beach | 27) Cedartown           | 49) Lawrenceville     | 71) Toccoa        |
| 6) Haines City     | 28) Chamblee            | 50) Leesburg          | 72) Tybee Island  |
| 7) Islamorada      | 29) Chattahoochee Hills | 51) Lilburn           | 73) Union City    |
| 8) Lake Placid     | 30) Clarkston           | 52) Milledgeville     | 74) Valdosta      |
| 9) Long Boat Key   | 31) Cochran             | 53) Milton            | 75) Villa Rica    |
| 10) Marco Island   | 32) College Park        | 54) Monroe            | 76) New Bern      |
| 11) Naples         | 33) Conyers             | 55) Morrow            | 77) Selma         |
| 12) North Port     | 34) Cordele             | 56) Peachtree City    | 78) Aiken         |
| 13) Orange Park    | 35) Covington           | 57) Peachtree Corners | 79) Beaufort      |
| 14) Palmetto       | 36) Decatur             | 58) Perry             | 80) Charleston    |
| 15) Pensacola      | 37) Doraville           | 59) Powder Springs    | 81) Clover        |
| 16) Plant City     | 38) Duluth              | 60) Quitman           | 82) Goose Creek   |
| 17) Albany         | 39) Dunwoody            | 61) Riverdale         | 83) Loris         |
| 18) Alpharetta     | 40) Fairburn            | 62) Rockmart          | 84) Summerville   |
| 19) Americus       | 41) Fayetteville        | 63) Rome              | 85) Bristol       |
| 20) Austell        | 42) Forest Park         | 64) Roswell           | 86) Crossville    |
| 21) Baldwin        | 43) Grantville          | 65) Sandy Springs     | 87) Jamestown     |
| 22) Ball Ground    | 44) Griffin             | 66) Sharpsburg        |                   |

**Counties.** Counties we have audited or are in the process of serving within the past three (3) years are:

- |                     |                |              |                |
|---------------------|----------------|--------------|----------------|
| 1) Athens-Clarke    | 13) Gwinnett   | 25) Paulding | 37) Darlington |
| 2) Augusta-Richmond | 14) Henry      | 26) Peach    | 38) Edgefield  |
| 3) Barrow           | 15) Jeff Davis | 27) Rockdale | 39) Lancaster  |
| 4) Cherokee         | 16) Jones      | 28) Spalding | 40) Laurens    |
| 5) Clayton          | 17) Liberty    | 29) Stephens | 41) Oconee     |
| 6) Colquitt         | 18) Lincoln    | 30) Taylor   | 42) Hamilton   |
| 7) Columbia         | 19) Lumpkin    | 31) Toombs   |                |
| 8) Crisp            | 20) Macon      | 32) Union    |                |
| 9) DeKalb           | 21) Macon-Bibb | 33) Walton   |                |
| 10) Dougherty       | 22) McIntosh   | 34) Orange   |                |
| 11) Floyd           | 23) Mitchell   | 35) Beaufort |                |
| 12) Forsyth         | 24) Monroe     | 36) Colleton |                |

**School Systems.** Boards of Education we have served within the past three (3) years are:

- |   |   |
|---|---|
| 1) Atlanta Independent School System        | 24) Forsyth County Board of Education       |
| 2) Baker County Board of Education          | 25) Fulton County Board of Education        |
| 3) Bartow County Board of Education         | 26) Glynn County Board of Education         |
| 4) Bibb County Board of Education           | 27) Gwinnett County Board of Education      |
| 5) Bleckley County Board of Education       | 28) Hancock County Board of Education       |
| 6) Brooks County Board of Education         | 29) Henry County Board of Education         |
| 7) Butts County Board of Education          | 30) Marion County Board of Education        |
| 8) Camden County Board of Education         | 31) Oconee County Board of Education        |
| 9) Carroll County Board of Education        | 32) Paulding County Board of Education      |
| 10) Cherokee County School District         | 33) Peach County Board of Education         |
| 11) City of Buford Board of Education       | 34) Polk County Board of Education          |
| 12) City of Carrollton Board of Education   | 35) Putnam County Board of Education        |
| 13) City of Cartersville Board of Education | 36) Rockdale County Board of Education      |
| 14) City of Decatur Board of Education      | 37) Thomas County Board of Education        |
| 15) City of Gainesville Board of Education  | 38) Troup County Board of Education         |
| 16) City of Jefferson Board of Education    | 39) Twiggs County Board of Education        |
| 17) City of Marietta Board of Education     | 40) Walton County Board of Education        |
| 18) City of Rome Board of Education         | 41) Ware County Board of Education          |
| 19) Clay County Board of Education          | 42) School Board of Highlands County        |
| 20) Clayton County Board of Education       | 43) School Board of Manatee County          |
| 21) Cobb County Board of Education          | 44) School District of Lee County           |
| 22) Douglas County Board of Education       | 45) City of Bristol Board of Education      |
| 23) Fayette County Board of Education       | 46) Hamilton County Department of Education |

**Other Governments.** Other governmental entities we have audited within the past three (3) years:

- 1) Academy for Classical Education (ACE)
- 2) Albany - Dougherty Inner City Auth.
- 3) Atlanta Development Auth.
- 4) Atlanta Economic Renaissance Corporation
- 5) Atlanta Heights Charter Academy
- 6) Atlanta Housing Opportunity
- 7) Austell Natural Gas System
- 8) Barrow County Water & Sewer Authority
- 9) Bartram Trail Regional Library
- 10) Bayshore Gardens Park & Recreation District
- 11) Birmingham-Jefferson County Transit Auth.
- 12) Bradenton Downtown Development Auth.
- 13) Brighten Academy
- 14) Bristol Joint Sewer System
- 15) Bristol Public Library
- 16) Catawba Water River Supply Project
- 17) Central Community Redevelopment Agency
- 18) Central Midlands Regional Transit Auth.
- 19) Central Savannah River Area Regional Comm.
- 20) Charleston Water System
- 21) Chatsworth Water Works Commission
- 22) Chattahoochee River 911 Auth.
- 23) Chattanooga Area Reg. Transportation Auth.
- 24) Chattanooga Area Regional Council of Govts.
- 25) Cherokee Charter Academy
- 26) Cherokee County Airport Auth.
- 27) City of Albany- Chehaw Park Auth.
- 28) City of Albany- Water, Gas & Light Comm.
- 29) City of East Point Retirement Plan
- 30) City of North Port, Fl. - Firefighters' Pension
- 31) City of Sandy Springs Development Auth.
- 32) Classic Center Auth. of Clarke County
- 33) Clayton Co. Pension Fund
- 34) Clayton County Water & Sewer Authority
- 35) Cobb County - Marietta Water Authority
- 36) Cobb County-Marietta Water Auth. Pension
- 37) Columbia County Board of Health
- 38) Convention and Visitors Bureau of Dunwoody
- 39) Coweta Charter Academy
- 40) Crisp County- Cordele Industrial Development
- 41) Crisp County Power Commission
- 42) DeKalb County Public Library
- 43) Dev. Auth. of City of Jeffersonville & Twiggs Co.
- 44) Development Auth. of Cherokee County
- 45) Development Auth. of City of Roswell, GA
- 46) Development Auth. of Lumpkin County
- 47) Development Auth. of Peachtree City
- 48) Downtown Atlanta Revitalization
- 49) Eatonton-Putnam Water & Sewer Authority
- 50) Electric Power Board of Chattanooga
- 51) Forsyth County Public Library
- 52) Friends of Bulloch
- 53) Georgia Charter Educational Foundation
- 54) Georgia Charter Educational Foundation
- 55) Georgia Online Academy
- 56) Georgia Ports Auth. DB & OPEB Plan
- 57) Georgia Ports Auth. Defined Contribution Plan
- 58) Griffin Spalding County Land Bank Auth.
- 59) Greenwood Commissioners of Public Works
- 60) Gwinnett Civic/Cultural Center Operations
- 61) Gwinnett Convention and Visitors Bureau
- 62) Gwinnett County Airport Auth.
- 63) Gwinnett County BOE Charter Schools
- 64) Gwinnett County Development Auth.
- 65) Gwinnett County Public Facilities Auth.
- 66) Gwinnett County Public Library
- 67) Gwinnett County Recreation Auth.
- 68) Gwinnett County Water and Sewerage Auth.
- 69) Gwinnett Online Campus
- 70) Hamilton Co. Water & Wastewater Treatment Auth.
- 71) Hamilton County Election Commission
- 72) Heart of Georgia Altamaha Regional Commission
- 73) Henry County Water Authority
- 74) Historic Roswell Convention & Visitors Bureau
- 75) Housing Authority of Clayton County
- 76) Houston County Library System
- 77) Imagine School at North Port
- 78) Imagine School at Palmer Ranch
- 79) Imagine-East Manatee County, LLC
- 80) Imagine-Manatee County, LLC
- 81) Islamorada, Village of Islands, Florida
- 82) Ivy Preparatory Academy at Gwinnett
- 83) Ivy Preparatory Academy for Girls
- 84) Ivy Preparatory Young Men's Leadership Academy
- 85) Jefferson Co. Economic and Industrial Dev Auth.
- 86) Just for Girls Academy
- 87) Keep Peachtree City Beautiful Commission
- 88) Kendezi School
- 89) Kennesaw State University Athletic Department
- 90) KIPP Metro Atlanta Collaborative
- 91) KIPP Opportunity Fund
- 92) KIPP South Fulton Academy
- 93) Lowcountry Regional Transit Authority
- 94) Lumpkin County Hospital Auth.
- 95) Lumpkin County Water & Sewerage Auth.
- 96) Macon Water Authority
- 97) Macon-Bibb County Land Bank Authority
- 98) Manatee County Mosquito Control Dist
- 99) Manatee Technical Institute
- 100) MARTA/ATU Local 732 Employees Retirement
- 101) McIntosh Trail Community Service Board
- 102) McPherson Implementing Local Redev. Auth.
- 103) McPherson Planning Local Redevelopment Auth.
- 104) Middle Georgia Community Service Board
- 105) Milledgeville-Baldwin County Dev. Auth.
- 106) Mount Pleasant Waterworks
- 107) NE Corridor, LLC
- 108) Newton County Water & Sewerage Auth.
- 109) North Fulton Regional Radio Auth.
- 110) Northeast Georgia Regional Commission
- 111) Northwest Florida State College - Collegiate High School
- 112) Northwest Florida State College Foundation
- 113) Ocean Highway and Port Auth. of Nassau County
- 114) Oconee Center Community Service Board
- 115) Pataula Charter Academy
- 116) Peace River/Manasota Reg Water Supply Auth.
- 117) Peachtree City Convention & Visitor's Bureau
- 118) Peachtree City Water & Sewerage Auth.
- 119) Phoenix Center Community Service Board
- 120) Phoenix Center Community Service Board
- 121) Provost Academy Georgia
- 122) Public Bldg. Auth. of Knox Co. & City of Knoxville
- 123) Riverdale Downtown Development Auth.
- 124) River's Edge Community Service Board
- 125) Sandy Springs Hospitality Board
- 126) Sarasota School of Arts & Sciences
- 127) Southeast Tennessee Development District
- 128) SOWEGA Council on Aging
- 129) State College of Florida - Collegiate High School
- 130) Student Leadership Academy of Venice
- 131) Toccoa-Stephens County Public Library
- 132) Town Center Area Community Imp. District
- 133) Troup County College & Career Academy
- 134) Walton County Water & Sewerage Auth.

**GFOA Certificate Program Experience.** As noted elsewhere within our proposal, our Firm and our governmental partners all have extensive experience with helping our clients obtain and maintain the GFOA Certificate of Excellence in Financial Reporting award. We currently serve **ninety-two (92)** entities that receive the GFOA Certificate. Wade Sansbury, who we have listed as the intended partner, and Trey Scott, who is listed as the manager have worked on several GFOA certificate clients over their careers. The listing below which includes 30 GFOA certificate clients (noted in bold), are client’s they have served as the partner in charge (Wade) or manager (Trey) responsible for the engagement. Each of these clients has obtained and maintained the certificate with Wade as the lead partner and/or Trey as the audit manager.

**Mauldin & Jenkins’ clients have never failed to obtain the Certificate!** Mauldin & Jenkins is batting 1000%. Every CAFR submitted to the GFOA or ASBO has resulted in success. Please see below the listing of our current Certificate clients.

**Cities:**

- 1) **Aiken**
- 2) Albany
- 3) Alpharetta
- 4) Americus
- 5) Austell
- 6) Ball Ground
- 7) **Beaufort**
- 8) **Bradenton**
- 9) Bristol, TN
- 10) Canton
- 11) **Charleston**
- 12) Chamblee
- 13) College Park
- 14) **Conyers**
- 15) **Covington**
- 16) Decatur
- 17) Dunwoody
- 18) **Fayetteville**
- 19) Fairburn
- 20) Forest Park
- 21) **Griffin**
- 22) **Haines City**
- 23) **Hinesville**

- 24) John's Creek
- 25) Kennesaw
- 26) **Marco Island**
- 27) **Longboat Key**
- 28) Milledgeville
- 29) Milton
- 30) Monroe
- 31) Morrow
- 32) **Naples**
- 33) New Bern
- 34) **North Port**
- 35) **Palmetto**
- 36) **Peachtree City**
- 37) **Pensacola**
- 38) Perry
- 39) Riverdale
- 40) Rockmart
- 41) Rome
- 42) Roswell
- 43) Sandy Springs
- 44) Suwanee
- 45) **Union City**
- 46) **Valdosta**

**Counties:**

- 47) Athens-Clarke County
- 48) **Augusta-Richmond Co.**
- 49) Barrow County
- 50) Beaufort County
- 51) Cherokee County
- 52) Clayton County
- 53) **Colleton County**
- 54) Columbia County
- 55) DeKalb County
- 56) Floyd County
- 57) Forsyth County
- 58) Gwinnett County
- 59) Hamilton County
- 60) **Henry County**
- 61) Lancaster County
- 62) **Liberty County**
- 63) **Macon-Bibb County**
- 64) **Oconee County**
- 65) Orange County
- 66) Paulding County
- 67) **Rockdale County**
- 68) Spalding County
- 69) Walton County

**State Governmental Entities:**

- 70) Ga. Environmental Finance Auth. (GEFA)
- 71) **Ga. Ports Authority**

**Other Governmental Entities:**

- 72) **Central Savannah River Area Regional Comm.**
- 73) Charleston Water System
- 74) Clayton County Water Auth.
- 75) Cobb County - Marietta Water Authority
- 76) Greenwood Commissioners of Public Works
- 77) **Henry County Water Auth.**
- 78) **Lowcountry Regional Transportation Authority**
- 79) Macon Water Authority
- 80) Mount Pleasant Waterworks
- 81) Public Building Authority of Knox County and Knoxville

**Boards of Education:**

- 82) Atlanta Public Schools
- 83) Bibb County Schools
- 84) Cartersville City Schools
- 85) Clayton County Schools
- 86) Cobb County Schools
- 87) Fayette County Schools
- 88) Fulton County Schools
- 89) Gwinnett County Schools
- 90) Lee County School District
- 91) Manatee County School District
- 92) Marietta City Schools

## Peer Review

In the mid 70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins, LLC has been a member of the section from its inception.

The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated October 3, 2014, our reviewing firm gave a rating of "pass" which is the highest form of assurance they can render on the system of quality control for our accounting and audit practice.

A copy of the report on our most recent external quality control review is provided on the next page. **The quality control review included a review of specific government engagements.** No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm.





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## System Review Report

To the Partners of Mauldin & Jenkins, LLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 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*; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [Service Organizations Control (SOC) 1 engagements].)

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 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*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

CliftonLarsonAllen LLP

A handwritten signature in cursive script that reads 'CliftonLarsonAllen LLP'.

October 3, 2014  
Phoenix, Arizona



An Independent member of Nexia International

## Desk Reviews or Field Reviews

Mauldin & Jenkins audits most of the largest school districts in the State of Georgia. Based on that fact, and since 2011, the State of Georgia's Department of Audits & Accounts (DoAA) annually performs a review of a sample of our school district audits. No report has ever been formally issued, and no matters or issues have ever been noted by this annual effort. As a matter of fact, the DoAA has asked to send teams of auditors to review our workpapers in their own effort to better approach financial and compliance audits from a risk based perspective.

With the exception of the above paragraph's thoughts, Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past three (3) years.

One of our more recent Federal desk reviews or field reviews was done in January 2008. We would like to provide the following details of that review, as we believe its results further distinguish Mauldin & Jenkins from other firms.

In January 2008, as part of the Federal Department of Education's random testing of the audits of local boards of education, a review was performed by the Federal Office of Inspector General (OIG) regarding a Single Audit engagement of a local board of education. We are quite pleased to note the examiner provided Mauldin & Jenkins a letter of high marks for the performance of the respective Single Audit and this comes at a time when Federal regulators are condemning the profession for poor performance of such Single Audits. **Unofficially and orally provided, the examiner noted this Single Audit engagement to be the best such engagement reviewed in his experience.**

## Disciplinary Actions

Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past three (3) years with any state or Federal regulatory bodies or professional organizations.

## Litigation

Mauldin & Jenkins has not had any litigation or proceeding whereby, during the past five (5) years, a court or any administrative agency has ruled against the firm in any manner related to its professional activities.

## Experience

### Similar Engagements with Other Government Entities

As stated previously, Mauldin & Jenkins audits over 300 governmental entities throughout the southeast. In addressing the City's interest in the qualifications and client references of Mauldin & Jenkins and the request for audits performed that are similar to that of the City of Hallandale Beach, we have elected to report on the following current Mauldin & Jenkins clients, all of which either provide similar services as the City, are in close proximity to the City, or are of similar size. Should management of the City need additional references, we would be happy to provide such data.

### 1) City of Pensacola, Florida

<b>Dates Performed</b>	September 30, 2013 through present
<b>Engagement Partners, managers and supervisory staff</b>	Wade Sansbury, Trey Scott
<b>Total Hours</b>	700 hours
<b>Name and telephone number of the principal client contact</b>	Ms. Laura Picklap - (850) 435-1822
<b>Joint or shared agreement?</b>	No
<b>GFOA Certificate Earned</b>	2015 Certificate Earned, 2016 Certificate Submitted

### 2) City of North Port, Florida

<b>Dates Performed</b>	September 30, 2013 through present
<b>Engagement Partners, managers and supervisory staff</b>	Wade Sansbury, Jennifer Ruffino-Cook
<b>Total Hours</b>	600 hours
<b>Name and telephone number of the principal client contact</b>	Mr. Peter Lear, Finance Director - (941) 429-7119
<b>Joint or shared agreement?</b>	No
<b>GFOA Certificate Earned</b>	2015 Certificate Earned, 2016 Certificate Submitted

### 3) City of Naples, Florida

<b>Dates Performed</b>	September 30, 2006 through present
<b>Engagement Partners, managers and supervisory staff</b>	Wade Sansbury, Daniel Anderson
<b>Total Hours</b>	600 hours
<b>Name and telephone number of the principal client contact</b>	Mr. Gary Young, Deputy Finance Director – (239) 213-1815
<b>Joint or shared agreement?</b>	No
<b>GFOA Certificate Earned</b>	2015 Certificate Earned, 2016 Certificate Submitted

#### 4) City of Plant City

<b>Dates Performed</b>	September 30, 2013 through present
<b>Engagement Partners, managers and supervisory staff</b>	Wade Sansbury, Daniel Anderson
<b>Total Hours</b>	500 hours
<b>Name and telephone number of the principal client contact</b>	Ms. Diane Reichard, Finance Director – (813) 659-4215
<b>Joint or shared agreement?</b>	No
<b>GFOA Certificate Earned</b>	2016 Certificate Submitted (First Year)

#### 5) City of Marco Island

<b>Dates Performed</b>	September 30, 2013 through present
<b>Engagement Partners, managers and supervisory staff</b>	Wade Sansbury, Daniel Anderson
<b>Total Hours</b>	500 hours
<b>Name and telephone number of the principal client contact</b>	Mr. Guillermo (Gil) Polanco, Finance Director – (239) 389-5016
<b>Joint or shared agreement?</b>	No
<b>GFOA Certificate Earned</b>	2015 Certificate Earned, 2016 Submitted

## Specific Audit Approach and Schedule

### Audit Methodology

Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- “Generally Accepted Auditing Standards” developed by the American Institute of Certified Public Accountants (AICPA).
- “Government Auditing Standards” issued by the Comptroller General of the United States.
- “Audits of State and Local Government Units” prepared by the State and Local Government Committee and published by the AICPA.
- “Rules of the Auditor General” issued by the State of Florida.

**Our Experience Makes the Difference** – Our firm team members assigned to your engagement have numerous years of experience serving local governmental entities. This experience and knowledge coupled with the fact that the leaders of this group serve only the governmental sector allow us to perform audits for the City much faster and smoother than other accounting firms. This typically allows us to spend less total time on each audit engagement than other firms thus reducing disruptions to your day to day activities and ultimately the time and effort required from the City’s staff to complete the audit.

**High Percentage of Partner & Manager Involvement** - Partner and manager involvement varies with different firms. At Mauldin & Jenkins, we believe it is important for our partners and managers to be highly involved in the audit process, including fieldwork. We bring our experience to the field. This is a value-added concept most firms do not employ. That being said, we believe it is important to note that our proposal includes:

- Substantial Partner Hours as Compared to Total Hours.
- Substantial Manager Hours as Compared to Total Hours.
- Approximately 60% of all anticipated hours of service are partner and manager hours which means we bring our experience to the field and not just the front end and back end of the audits.

**Tailored Approach** – For each engagement we begin with a detailed audit plan based on our detailed understanding of the City’s policies, procedures, and risk areas. We obtain this understanding through the performance of walkthroughs, internal control documentation questionnaires, and past experience working with the City. We then develop audit procedures based on our engagement specific risk assessment. We use Firm manuals specifically designed for governments to develop audit programs tailored to the City which incorporate the requirements set forth above. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the City present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America.

Upon notification of obtaining the audit contract with the City, we would provide to the City a timetable for the audit process, a detailed audit plan and a list of all schedules to be prepared by the City. Adequate supervision and lead time will be provided by the auditor with respect to assistance needed by the City staff.

## Proposed Segmentation of the Engagement

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the City’s prior financial statements, budgets, request for proposal, past experience, and other information available:



**Segment I:  
Planning and  
Interim  
Procedures**

### Segment I: Planning and Interim Procedures

This segment includes:

- Obtaining a signed engagement letter for the financial and compliance audit;
- Meeting with City management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Reviewing previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Reading minutes of City meetings;
- Reviewing the City’s current year budget, as adopted and revised;
- Reviewing new debt agreements, and other various documentation;
- Obtaining an understanding of the City’s accounting policies and procedures, including the financial and other management information systems utilized by the City;
- Obtaining an in-depth knowledge of the EDP equipment, software and systems in use;
- Performing analytical reviews to determine critical areas and assess risks;
- Performing a preliminary evaluation of the internal control structure at the account and assertion level;
- Designing and performing applicable tests of controls related to the financial statements and internal accounts;

- Making fraud inquiries and assessing the risks of material misstatement;
- Obtaining a list of cash, investment, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determining audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtaining a preliminary schedule of expenditures of Federal awards to initiate planning and internal control testing for the Single Audit;
- Preparing year-end audit programs;
- Meeting with appropriate City personnel to discuss the results of our preliminary audit work.

**Segment II: Final Audit Fieldwork Procedures**

This segment includes:

- Conducting an analytical review of account balances based on closing balances;
- Testing the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Testing receivable cut-offs and balances, including an analysis of subsequent receipts;
- Testing cut-off and valuation of inventory;
- Reviewing and testing supporting documentation for the allowance for doubtful accounts, prepaid items and other assets;
- Vouching capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Testing accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Testing accrued payroll, compensated absences, claims payable, OPEB payable, and other accrued liability cut-offs and balances;
- Testing debt balances and debt covenant compliance;
- Testing compliance with applicable laws and regulations;
- Testing the classification of net assets (unrestricted, restricted and net investment in capital assets);
- Performing analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtaining and auditing the final schedule of expenditures of Federal awards;
- Completing compliance tests for the major programs selected for testing as required by the Federal Single Audit Act, as applicable;
- End of fieldwork exit conference.





### Segment III: Review, Completion & Delivery Procedures

This segment includes:

- Reviewing workpapers to ensure quality and thoroughness of audit procedures;
  - Summarizing the results of audit procedures;
  - Obtaining attorney letters;
  - Evaluating commitments, contingencies and subsequent events;
  - Proposing audit adjustments;
  - Summarizing and evaluating passed audit adjustments;
  - Evaluating compliance exceptions;
  - Reviewing draft financial statements and related note disclosures;
  - Performing financial condition assessment procedures;
  - Preparing drafts of audit reports and management letter;
  - Delivering drafts of audit reports and letters to appropriate client officials;
  - Finalizing all reports and management letter;
  - Obtaining signed representation letter and the City’s approval of the final financial statements;
- Drafting the Data Collection Form and obtaining the City’s approval;
  - Preparing and providing the City a PDF document and “camera ready” copy of the audited financial statements;
  - Final exit conferences and presentations with appropriate City officials.

Following the completion of the audit, we will provide written draft reports to management for review and approval including the following:

- Independent Auditors’ Report
- 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 for Each Major Federal Program and State Project and Report on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.550 (if applicable)
- A schedule of findings and questioned costs in accordance with Uniform Guidance (Formerly OMB Circular A-133)
- Management Letter pursuant to Chapter 10.550, Rules of the Auditor General of the State of Florida
- Acknowledgement and communication surrounding Statement of Auditing Standards (SAS) No. 114, *The Auditor’s Communication with Those Charged with Governance*. We will provide, as required, communications to management on each of the following:
  - Our responsibility, as your auditors, under auditing standards generally accepted in the United States of America.
  - Accounting policies.
  - Management’s judgments and accounting estimates.
  - Financial statement disclosures.
  - Related accounting matters.
  - Significant difficulties encountered in performing the audit.
  - Audit adjustments.



- Disagreements with management.
- Representations from management.
- Management consultation with other accountants.
- Significant issues discussed with management.
- Other information in documents containing audited financial statements.
- Independence.

### Level of Staff to be Assigned and Number of Hours to be Assigned to Each Proposed Segment of the Engagement

Based on the City’s request for proposal and our prior experience with the City, we have also prepared a schedule of events, including level of staff and number of hours to be assigned to each proposed segment of the engagement, which is representative of the expected 2017 audit in the following tabular presentation:

Segmented Hours by Staff Level				
Segments	Engagement Team Members by Level			
	Partner	Manager	Staff	Total
Segment I - Planning and Interim Procedures	15	20	10	45
Segment II - Final Audit Fieldwork Procedures	25	100	120	245
Segment III - Review, Completion & Delivery Procedures	20	30	10	60
<b>Total Engagement</b>	<b>60</b>	<b>150</b>	<b>140</b>	<b>350</b>

**High Percentage of Partner & Manager Involvement** - Partner and manager involvement varies with different firms. At Mauldin & Jenkins, we believe it is important for our partners and managers to be highly involved in the audit process, including fieldwork. We bring our experience to the field. This is a value-added concept most firms do not employ. That being said, we believe it is important to note that our proposal includes:

- Substantial Partner Hours as Compared to Total Hours.
- Substantial Manager Hours as Compared to Total Hours.
- Approximately 60% of all anticipated hours of service are partner and manager hours which means we bring our experience to the field and not just the front end and back end of the audits.

The timeframes reflected on the following page are estimates based on our understandings with the City as to its desires. We at Mauldin & Jenkins would be flexible in the timing of certain events as requested by the City. As noted in the above below, we want to work with City personnel in an effective manner. We intend to do a great deal of planning and tailoring of our approach from our initial visits. We do not want our clients to feel that they have to reinvent the wheel every time we ask for something. However, to make this process cost the City as little as possible (both in dollars and their individual time), it is important to start only when ready and avoid auditing a moving target.

### Extent of the Use of EDP Software in the Engagement

The Management Advisory Services (MAS) department of Mauldin & Jenkins includes certain individuals who have had substantial training in the accounting, auditing, and use of electronic data processing (EDP)

Systems. To compliment these highly trained individuals, all members of the audit staff have also had significant training in computer auditing techniques. Mauldin & Jenkins uses a very detailed and structured approach in using computer auditing techniques, which has been extremely successful for us in our past engagements.

At the start of the engagement during our planning phase, we will assess the computer systems used by the City, and plan the specific computer aided auditing techniques to be used. This will decrease time spent in initial file setup, trial balance setup, and data integrity testing. This approach will allow for more effective audits resulting in a fast sort, filter and analysis of multiple transactions in a population, and provide for drilling down on those items that have the highest risk. Examples of uses of extraction and data analysis in our audit approach are as follows:

- 1) Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
- 2) Searching check register listings for unrecorded items or checks written during the fiscal year;
- 3) Converting bank or investment activity statements to Excel to provide for a quick listing of deposits for an entire period / year;
- 4) Converting vendor file information to Excel and comparing employee files with addresses for any similar or unusual items related to vendor files;
- 5) Analyzing general ledger detail transactions and journal entries for effective and efficient testing of all activity for the fiscal year as compared to the prior year;
- 6) Downloading trial balances, detail journals, and selected transaction files into our software through IDEA.

The trial balance downloaded will then be used to agree to the ultimate draft of the City's financial statements ensuring that all adjustments and balances are brought forward into the financial statements and providing a clean audit trail for review and support of the City's financial statements.

Should the City desire a need for our computer aided techniques for non-audit purposes, we would be happy to assist management with our expertise in data extraction and analysis.

### Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures can be applied to almost every financial statement amount and are often less costly to apply than tests of details. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible, and vary the required extent of substantive tests of details inversely with the degree of assurance already obtained.

The elements of analytical procedures we plan to consider are as follows:

- 1) Identify the factors on which a given accounting result should depend;
- 2) Determine the approximate relationship between the accounting result and those underlying factors;
- 3) Predict what the current results should be if that relationship continued;
- 4) Compare the actual current result to the prediction;
- 5) Investigate and corroborate significant variances between the actual result and the prediction; and
- 6) Reach a conclusion as to the reasonableness of the reported result.

Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness.
- Scanning accounts for items larger or smaller than expected when compared to budgets or forecasts.
- Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished through the use of ratios.
- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.

All analytical procedures performed as substantive tests are documented on each applicable audit program.

### Approach to be Taken to Gain and Document an Understanding of the City's Internal Control Structure

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the City's control structure consists of the following five (5) elements as they relate to the City's ability to conduct operations and use resources in accordance with management's authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: the control environment; risk assessment, control activities, information and communication processes/systems, and monitoring. The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of the City's internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the City is using them;
- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis; and,
- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity's internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

## Sample Size and the Extent to Which Statistical Sampling Will be Used in the Engagement

Our approach to auditing relies heavily on the use of audit sampling as provided in U.S. Auditing Standards AU-C Section 530, *Audit Sampling*. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:

- Substantive tests of details of balance sheet account balances
- Substantive tests of details of transactions
- Tests of controls
- Tests of compliance with laws and regulations

Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.

## Approach to be Taken in Drawing Audit Samples for Purposes of Tests of Compliance

Applicable auditing standards state that, in testing for compliance with laws and regulations, the number, selection, and testing of transactions is based on the auditor's professional judgment. None of the guidelines, primarily AU-C Section 250, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary.

The two (2) possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530 *Audit Sampling* indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach. Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or non-statistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches.

The basic requirements that relate to all compliance related samples, statistical and nonstatistical, are as follows:

1. **Planning.** We will relate the population to the objective of the audit test; i.e., defining the population and sampling unit.
2. **Selection.** We will select items that can be expected to be representative of the population.
3. **Evaluation.** We will project sample results to the population and consider sampling risk.

In a compliance sampling application, the population is defined as all items that constitute the account balance or class of transactions, or the portion of the balance or class, being tested (i.e., all expenditures of the City above a certain threshold required to be bid). The population for a substantive sample usually is the account balance or class of transactions excluding those items selected for testing because of individual significance. The term individually significant item encompasses two (2) types of items:

- Individually significant dollar items
- Unusual items (that is, items that have audit significance by their nature)

Due to the nature of tests of controls, we ordinarily are not concerned with identifying individually significant items when tests of controls are performed using audit sampling.

Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.

The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application. Examples of sampling units would be individual capital disbursements, etc. The determination of the specific sampling unit is influenced by the following considerations:

- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a “representative sample”. There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods:
  - **Random selection.** Regardless of the method of sampling used, statistical or nonstatistical, a random selection provides each item in the population an equal chance of being selected. Numerous random selection methods are discussed in the AICPA Sampling Guide, including stratified random sampling.
  - **Systematic sampling.** This method can be used with nonstatistical or statistical sampling to give every item in the population an equal chance of being selected if a random start is used. However, it may not produce an equal opportunity for all combinations of sampling units to be selected unless numerous random starts are made. The population is divided by the number of sample items to determine the sampling interval to use.
  - **Haphazard selection.** Under this method, nonstatistical sample items are selected in no specific pattern without bias for or against any items in the population. This could be done by selecting a sample of items from the paid invoices for the year if there were no bias for or against large ones. We may use this method provided care is taken to be sure no conscious bias is added to the selection process.

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect.

For substantive tests of details, we will, if practical, stratify any remaining population. Generally, the remaining population should be divided into at least two subgroups that are more similar in dollar amount. One useful approach to stratification is to base this division on the average amount of an item in the remaining population. All items above the average amount would be one subgroup, and all items below that amount would be the other subgroup.

For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

1. If the sample is selected from a trial balance, we can foot the trial balance and reconcile the total to the account balance.
2. If the items are numerically sequenced, we can scan the accounting records to account for the numerical sequence of items in the population and select the sample from that sequence.

The two (2) sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection. Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical.

The evaluation of sample results has two (2) aspects. We will need to project the noncompliance. Also, we will need to consider the sampling risk. In a statistical sample, sampling risk must still be considered and restricted to a relatively low level but cannot be objectively measured. This is the primary conceptual distinction between statistical and non-statistical sampling. In the two (2) non-statistical sampling approaches presented in this section, sampling risk is assessed by considering whether the rate or amount of exceptions identified in the sample exceed the expected rate or amount of exceptions used in designing the sample.

### Approach to be Taken in Determining Laws and Regulations to be Subject of Audit Test Work

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements. The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
  - The City's compliance with laws and regulations.
  - The City's policies relative to the prevention of statutory, regulatory and contractual violations.
  - The use of directives issued by the City and periodic representations obtained by the City from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.

## Identification of Anticipated Potential Audit Problems



### Single Audits

Single audits can be quite cumbersome. Obtaining the needed information from a compliance and financial perspective can be difficult for the auditor and auditee. We anticipate similar difficulties in performing the audit of the City if a single audit is required. However, we do believe that with proper planning and communication by all sides, and with the assistance of City personnel, all potential problems should be easily overcome.

Recently revised and issued Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (**the Uniform Grant Guidance**), entails more than 100 pages of updates to the process of applying for, managing, and auditing federal grants and cooperative agreements. It applies to new awards and additional funding (or funding increments) to existing awards made after December 26, 2014. We have a very good understanding and have taught sessions on the Uniform Grant Guidance, and are available to assist you in implementing the provisions thereof.

### Defined Benefit Pension Plans

GASB Statement No. 68, *Accounting and Reporting for Pensions* requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability in the respective Statement of Net Position. Further, deferred outflows and inflows are reported. The adoption of this standard has been quite difficult for many governments across the country. Examples of such problems that may sometimes occur include: difficulty determining number and nature of plans to be reported; difficulty obtaining timely information from actuaries; obtaining proper and adequate census information supporting actuarial reports; testing of census information; analysis and reasonableness of actuarial assumptions; proper communication and reporting of respective deferred outflows and inflows; and incorporating plans of component units not audited by the primary government's auditors. Such potential challenges can be avoided primarily through proactive communications with all respective parties.

### Future GASB Pronouncements

GASB has issued over 40 pronouncements in the past fifteen (15) years, and continues to research various projects of interest to governmental units. Subjects of note include:

- Capital leases or operating leases;
- Asset retirement obligations;
- Fiduciary responsibilities;
- Re-examination of the financial reporting model;
- Conceptual framework; and
- Economic condition reporting.



Additionally, GASB has already issued new pronouncements that will be effective during the term of this proposed engagement period on the subjects of:

- Other post-employment benefits (OPEB);
- Special types of non-qualified pension plans;
- Tax abatement disclosures;
- External investment pools;
- Irrevocable split-interest agreements; and,
- Blending requirements for certain business-type activities.

Considering the number of recently issued or pending GASB pronouncements, we believe proactive training on the parts of auditors and auditees to be of great importance. As in the past with our governmental clients (via free cpe and general discussions), our priority is to communicate all significant information to our clients and offer special training sessions relative to these subjects.

### Other Potential Problems



In addressing any issue, communication and timely resolution are critical. Mauldin & Jenkins prides itself in developing professional relationships and rapport with clients which facilitate open and honest communication. Mauldin & Jenkins' stance would be based on reporting meaningful information to the financial statement users, but understanding that the financial statements are the City's representations. To do less would compromise our independent status.

We use the following approach to seek a mutually agreeable resolution of accounting & reporting issues.

- Step 1** Define and understand the issue through discussion with the City's management and verified audit information.
- Step 2** Make an initial assessment of the impact of alternative accounting treatments.
- Step 3** If the impact has significant potential, gather research which may include the following: obtain the City's research and rationale for their position; gather additional details; draw on common practices within other Florida governments or other similar sized governments; utilize recognized Firm experts.
- Step 4** Discuss with City staff the Firm's preferred position and rationale.
- Step 5** Resolve the issue.



## Schedule for Initiation and Completion of Each Segment

Timing of Audit Process & Procedures						
Segments	Fiscal Year 2016 Audit Calendar					
	Aug	Sept	Dec	Jan	Feb	Mar
<b>Segment I - Planning and Interim Procedures</b>						
Ongoing consultation on major issues & developments throughout the year, and greater discussions as year end approaches (such as new GASB standards).	■					
Meet management to discuss audit risks and scopes.	■					
Engagement team planning meetings and performance of interim audit procedures.	■					
Gain understanding of significant processes & key controls.	■					
Perform testing of key controls with goal of reducing substantive audit testing.	■					
Determine nature, timing and extent of substantive tests to be performed.	■					
Finalize audit plan based on results to-date and discuss with Finance Director the needs for the upcoming fieldwork.	■	■				
<b>Segment II - Final Audit Fieldwork Procedures</b>						
Perform substantive tests (detail testing of respective general ledger / trial balance accounts, and final analytical procedures & key ratios & relationship of financial data).				■		
Conduct a final evaluation of risk assessments				■		
Conduct progress meetings with management as needed and as often as desired.				■		
Meeting with management to discuss draft deliverables and final completion and presentation time-frames.					■	
<b>Segment III - Review, Completion &amp; Delivery Procedures</b>						
Upon management's review, delivery of financial statements, internal control reports, and management letter to management by 2nd week of February each year.					■	
Presentation of audit deliverables to the governing board.						■

Mauldin & Jenkins believes that we are uniquely qualified to perform the audit of the City. In a time in which very significant changes continue to be implemented in the City's financial reporting model, it is imperative for the City's auditors to understand the City's financial reporting environment and processes. The team proposed to serve you is made up of individuals who have significant experience in auditing local governments of various sizes in the Southeast.

**Past Performance (References)**

City of Naples

RFP # FY 2016-2017-004  
AUDIT SERVICES  
CITY OF HALLANDALE BEACH  
AND HBCRA  
Exhibit II – Terms and Conditions

CITY OF HALLANDALE BEACH

Page 23 of 45

**REFERENCE CHECK FORM**

RFP # FY 2016-2017-004 AUDIT SERVICES FOR CITY OF HALLANDALE BEACH AND HBCRA	
PROPOSING FIRM'S NAME :	Mauldin & Jenkins, LLC

Name and Title of Person providing reference information:	Gary L. Young, Deputy Finance Director
Telephone Number of Person providing reference:	239-213-1815
E-mail Address	gyoung@naplesgov.com
Please list name of project and detailed services:	Annual Audit & CAFR

Please answer the following questions regarding services provided by the proposer.

QUESTIONS:

PLEASE RATE BELOW FOR ITEMS 1 THROUGH 14, A SCORE FROM 1 TO 5, (1 BEING LOWEST, AND 5 BEING HIGHEST), FOR THE SERVICES RENDERED.

1. Rate the firm's success in providing Audit Services.

				5
1 Lowest	2	3	4	5 Highest

2. Rate the firm's knowledge of Audit practices and procedures.

				5
1 Lowest	2	3	4	5 Highest

**REFERENCE CHECK FORM**

3. Rate the level of commitment of the firm toward your audit. Did the firm devote the time and personnel necessary to successfully complete your audit?

				<b>5</b>
1 Lowest	2	3	4	5 Highest

4. Rate the competence and accessibility of the personnel directing, supervising and performing the work on your audit.

				<b>5</b>
1 Lowest	2	3	4	5 Highest

5. Rate the firm's success at keeping you updated and informed about the progression of the audit. Particularly, when special needs or problems arose.

				<b>5</b>
1 Lowest	2	3	4	5 Highest

6. Rate the firm's success at minimizing any issues.

				<b>5</b>
1 Lowest	2	3	4	5 Highest

7. Rate the firm's success at accomplishing the tasks established as required by the Agreement.

				<b>5</b>
1 Lowest	2	3	4	5 Highest

**REFERENCE CHECK FORM**

8. Rate the firm’s success at completing tasks within the timeline established for completion of your audit.

				<b>5</b>
1 Lowest	2	3	4	5 Highest

9. Rate the firm’s success at completing your audit within the contract price.

				<b>5</b>
1 Lowest	2	3	4	5 Highest

10. Rate the firm’s success at completing your audit according to specifications and contract requirements.

				<b>5</b>
1 Lowest	2	3	4	5 Highest

11. Rate the overall performance of the firm on your audit.

				<b>5</b>
1 Lowest	2	3	4	5 Highest

12. Rate the firm’s willingness/success to work to solve audit related issues that might fall outside of the scope of work/project outlined.

*N/A*

1 Lowest	2	3	4	5 Highest

**REFERENCE CHECK FORM**

13. Did your firm and the Project Manager work well together?

				5
1 Lowest	2	3	4	5 Highest

14. How would you rate the firms overall based on your experience with the audit.

				5
1 Lowest	2	3	4	5 Highest

15. If you had a similar project to undertake in the future, would the firm be considered to perform the work?

<input checked="" type="radio"/> YES	<input type="radio"/> NO
--------------------------------------	--------------------------

**ADDITIONAL COMMENTS:**

*Very effective working relationship. Respect each others responsibilities and continuously striving to improve all aspects of record keeping, audit, & financial reporting.*

PERSON PROVIDING REFERENCE PLEASE PRINT NAME:	Gary L. Young
PLEASE PRINT TITLE:	Deputy Finance Director

SIGNATURE:  Date: 5/23/2017

**REFERENCE CHECK FORM**

<b>RFP # FY 2016-2017-004 AUDIT SERVICES FOR CITY OF HALLANDALE BEACH AND HBCRA</b>	
<b>PROPOSING FIRM'S NAME :</b> Mauldin & Jenkins, LLC	
<b>Name and Title of Person providing reference information:</b>	Mr. Pete Lear, Interim City Manager
<b>Telephone Number of Person providing reference:</b>	941-429-7119
<b>E-mail Address</b>	plear@cityofnorthport.com
<b>Please list name of project and detailed services:</b>	City of North Port, Florida annual financial and compliance audit of the City CAFR.

Please answer the following questions regarding services provided by the proposer.

QUESTIONS:

PLEASE RATE BELOW FOR ITEMS 1 THROUGH 14, A SCORE FROM 1 TO 5, (1 BEING LOWEST, AND 5 BEING HIGHEST), FOR THE SERVICES RENDERED.

1. Rate the firm's success in providing Audit Services.

				X
1 Lowest	2	3	4	5 Highest

2. Rate the firm's knowledge of Audit practices and procedures.

				X
1 Lowest	2	3	4	5 Highest

**REFERENCE CHECK FORM**

3. Rate the level of commitment of the firm toward your audit. Did the firm devote the time and personnel necessary to successfully complete your audit?

				X
1 Lowest	2	3	4	5 Highest

4. Rate the competence and accessibility of the personnel directing, supervising and performing the work on your audit.

				X
1 Lowest	2	3	4	5 Highest

5. Rate the firm's success at keeping you updated and informed about the progression of the audit. Particularly, when special needs or problems arose.

				X
1 Lowest	2	3	4	5 Highest

6. Rate the firm's success at minimizing any issues.

				X
1 Lowest	2	3	4	5 Highest

7. Rate the firm's success at accomplishing the tasks established as required by the Agreement.

				X
1 Lowest	2	3	4	5 Highest

**REFERENCE CHECK FORM**

8. Rate the firm’s success at completing tasks within the timeline established for completion of your audit.

				X
1 Lowest	2	3	4	5 Highest

9. Rate the firm’s success at completing your audit within the contract price.

				X
1 Lowest	2	3	4	5 Highest

10. Rate the firm’s success at completing your audit according to specifications and contract requirements.

				X
1 Lowest	2	3	4	5 Highest

11. Rate the overall performance of the firm on your audit.

				X
1 Lowest	2	3	4	5 Highest

12. Rate the firm’s willingness/success to work to solve audit related issues that might fall outside of the scope of work/project outlined.

				X
1 Lowest	2	3	4	5 Highest



**REFERENCE CHECK FORM**

13. Did your firm and the Project Manager work well together?

				X
1 Lowest	2	3	4	5 Highest

14. How would you rate the firms overall based on your experience with the audit.

				X
1 Lowest	2	3	4	5 Highest

15. If you had a similar project to undertake in the future, would the firm be considered to perform the work?

YES	X	NO
-----	---	----

**ADDITIONAL COMMENTS:**

<p><i>Firm worked well with City staff. Firm employees were very knowledgeable + professional.</i></p>

<p><b>PERSON PROVIDING REFERENCE PLEASE PRINT NAME:</b></p>	<p><i>Pete Lear</i></p>
<p><b>PLEASE PRINT TITLE:</b></p>	<p><i>Interim City Manager</i></p>

SIGNATURE: *Pete Lear* Date: *5-24-17*

**REFERENCE CHECK FORM**

**RFP # FY 2016-2017-004 AUDIT SERVICES FOR CITY OF HALLANDALE BEACH AND HBCRA**

**PROPOSING FIRM'S NAME :** Mauldin & Jenkins, LLC

<b>Name and Title of Person providing reference information:</b>	Laura Picklap, Accounting Services Manager
<b>Telephone Number of Person providing reference:</b>	850-435-1822
<b>E-mail Address</b>	lpicklap@cityofpensacola.com
<b>Please list name of project and detailed services:</b>	Audit of the City's CAFR; single audits and bond issuance procedures

Please answer the following questions regarding services provided by the proposer.

**QUESTIONS:**

PLEASE RATE BELOW FOR ITEMS 1 THROUGH 14, A SCORE FROM 1 TO 5, (1 BEING LOWEST, AND 5 BEING HIGHEST), FOR THE SERVICES RENDERED.

1. Rate the firm's success in providing Audit Services.

1 Lowest	2	3	4	5 Highest ✓

2. Rate the firm's knowledge of Audit practices and procedures.

1 Lowest	2	3	4	5 Highest ✓

**REFERENCE CHECK FORM**

3. Rate the level of commitment of the firm toward your audit. Did the firm devote the time and personnel necessary to successfully complete your audit?

1 Lowest	2	3	4	5 Highest ✓

4. Rate the competence and accessibility of the personnel directing, supervising and performing the work on your audit.

1 Lowest	2	3	4	5 Highest ✓

5. Rate the firm’s success at keeping you updated and informed about the progression of the audit. Particularly, when special needs or problems arose.

1 Lowest	2	3	4	5 Highest ✓

6. Rate the firm’s success at minimizing any issues.

1 Lowest	2	3	4	5 Highest ✓

7. Rate the firm’s success at accomplishing the tasks established as required by the Agreement.

1 Lowest	2	3	4	5 Highest ✓

**REFERENCE CHECK FORM**

8. Rate the firm’s success at completing tasks within the timeline established for completion of your audit.

1 Lowest	2	3	4	5 Highest ✓

9. Rate the firm’s success at completing your audit within the contract price.

1 Lowest	2	3	4	5 Highest ✓

10. Rate the firm’s success at completing your audit according to specifications and contract requirements.

1 Lowest	2	3	4	5 Highest ✓

11. Rate the overall performance of the firm on your audit.

1 Lowest	2	3	4	5 Highest ✓

12. Rate the firm’s willingness/success to work to solve audit related issues that might fall outside of the scope of work/project outlined.

1 Lowest	2	3	4	5 Highest ✓

**REFERENCE CHECK FORM**

13. Did your firm and the Project Manager work well together?

1 Lowest	2	3	4	5 Highest ✓

14. How would you rate the firms overall based on your experience with the audit.

1 Lowest	2	3	4	5 Highest ✓

15. If you had a similar project to undertake in the future, would the firm be considered to perform the work?

YES ✓	NO
-------	----

**ADDITIONAL COMMENTS:**

Mauldin & Jenkins, LLC was able to quickly learn the City of Pensacola's financial software system
which allowed them to conduct their own research on fluxes and minimize the time City of Pensacola
staff spent on answering questions. This freed up City of Pensacola staff time to work on their
normal operating duties.

<b>PERSON PROVIDING REFERENCE PLEASE PRINT NAME:</b>	Laura Picklap
<b>PLEASE PRINT TITLE:</b>	Accounting Services Manager

SIGNATURE: Laura Picklap Date: May 23, 2017

## Cost Proposal

As requested by the City, we have enclosed herein an all-inclusive maximum fee for the financial and compliance audit services for the City of Hallandale Beach, as well as the Hallandale Beach Community Redevelopment Agency for the fiscal years 2017 – 2019. The all-inclusive fees noted below contain all pricing information relative to the performance of the audit. The total all-inclusive maximum price for the fiscal years ending September 30, 2017 through 2019, is as follows:

RFP # FY 2016-2017-004  
 AUDIT SERVICES  
 CITY OF HALLANDALE BEACH  
 AND HBCRA  
 EXHIBIT I – SCOPE OF SERVICES

CITY OF HALLANDALE BEACH

Page 21 of 26

### COST PROPOSAL SHEET #1:

Proposers must provide the price for services in the table below.

The Cost Proposal Sheet must contain all pricing information relative to performing the audit engagement as described in this RFP. The total all-inclusive maximum price must contain all direct and indirect costs including all out-of-pocket expenses.

#### CITY OF HALLANDALE BEACH

ITEM DESCRIPTION	AUDIT FEE	CAFR REPORT PREPARATION	SINGLE AUDIT FEE (When Applicable)	EXTENDED LUMP SUM FEE
Lump Sum Fee - FY17 (10/01/16 – 09/30/17)	\$ 62,500	\$ 2,500	\$ 3,500	\$ 68,500
Lump Sum Fee - FY18 (10/01/17 – 09/30/18)	\$ 62,500	\$ 2,500	\$ 3,500	\$ 68,500
Lump Sum Fee - FY19 (10/01/18 – 09/30/19)	\$ 64,000	\$ 2,500	\$ 3,500	\$ 70,500
<b>Total All Inclusive Maximum Price for All Three Fiscal Years</b>				<b>\$ 207,500</b>

#### HALLANDALE BEACH COMMUNITY REDEVELOPMENT AGENCY

ITEM DESCRIPTION	AUDIT FEE	STAND ALONE REPORT PREPARATION FEE	EXTENDED LUMP SUM FEE
Lump Sum Fee - FY17 (10/01/16 – 09/30/17)	\$ 18,500	\$ 1,000	\$ 19,500
Lump Sum Fee - FY18 (10/01/17 – 09/30/18)	\$ 18,500	\$ 0	\$ 18,500
Lump Sum Fee - FY19 (10/01/18 – 09/30/19)	\$ 19,000	\$ 0	\$ 19,000
<b>Total All Inclusive Maximum Price for All Three Fiscal Years</b>			<b>\$ 57,000</b>

<b>GRAND TOTAL ALL INCLUSIVE MAXIMUM PRICE</b>	<b>\$ 264,500</b>
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**COST PROPOSAL SHEET #2:**

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

	Standard Hourly Rates
Partner	\$ 275
Manager	\$ 200
Supervisory Staff	\$ 170
Other Specify	\$ 120

Other Professional Staff

I, WADE SANBURY, PARTNER  
 Name of authorized Officer per Sunbiz Title  
 of Mauldin & Jenkins, LLC  
 Name of Firm as it appears on Sunbiz

hereby attest that I have the authority to sign this notarized certification and certify that the above referenced information is true, complete and correct.

WADE P SANBURY WADE P SANBURY  
 Signature Print Name

**Important Notes to be Considered:**

**Note (1) – Unlimited Correspondence:** It is Mauldin & Jenkins’ policy to not charge for simple discussions and conversations that occur between the governmental entity and Mauldin & Jenkins that are only simple discussions (i.e., a phone call to ask certain questions that do not require additional research).

**Note (2) – Free Periodic/Quarterly Continuing Education:** As noted in our technical proposal, we provide free quarterly continuing education classes to our clients. This could amount to approximately \$1,600 of annual savings for the City’s finance department per person.

**Note (3) – No Hidden Fees or Costs:** The pricing schedules contain all pricing information relative to performance of the audit as required by the City including all reimbursement for travel, lodging, communications, etc. Our estimated number of hours and the associated fee estimate indicated are based on our professional judgment and experience with similar governmental entities. So long as there are no significant changes in the operations or the number of major programs of the City and or the scope of services requested or significant problems requiring additional time, our quoted fees will not change.



## **Local City of Hallandale Beach Vendor Preference (LVP)**

Mauldin & Jenkins does not qualify as a local vendor within the requirements of Tier 1, Tier 2, or Tier 3 as defined in Exhibit III of the Request for Proposal. As noted within our cost proposal, there will be no hidden fees or costs incurred by the City in relation to out of pocket expenses incurred by Mauldin & Jenkins employees in performed of the City's audit. Mauldin & Jenkins' Bradenton Office proudly serves clients in the State of Florida from Pensacola to Islamorada. Additionally, our audit methodologies and efficiencies are designed to conduct an efficient, effective audit, and our unlimited correspondence policy is designed to ensure that clients that are not local to the Bradenton area receive the same treatment as those considered "local".

## Required Forms


Variance Form  
Submittal Form  
Public Entity Crime Form  
Domestic Partnership Certification Form  
Conflict of Interest Notification Requirement Questionnaire  
Drug-Free Workplace Form

**VARIANCE FORM**

**Any variances to the specifications, Exhibit I, II and III, RFP, etc., must be specified here. If your firm has no variances, please state "None" (provide additional pages if necessary). This form must be provided:**

None

**THIS PROPOSAL SUBMITTED BY:**

COMPANY:	Mauldin & Jenkins, LLC
ADDRESS:	1401 Manatee Avenue West
CITY & STATE:	Bradenton, Florida
ZIP CODE:	34205
TELEPHONE:	(941) 747-4483
DATE OF RFP:	May 2, 2017
FACSIMILE NUMBER:	(941) 747-6035
E-MAIL ADDRESS:	wsansbury@mjcpa.com
FEDERAL ID NUMBER:	58-0692043
NAME & TITLE PRINTED:	Wade P. Sansbury, CPA
SIGNED BY:	

WE (I) the above signed hereby agree to furnish the item(s), service(s) and have read all attachments including specifications, terms and conditions and fully understand what is required.

The Request for Proposals, Specifications, Proposal Forms, and/or any other pertinent document form a part of this proposal and by reference made a part hereof. Signature indicates acceptance of all terms and conditions of the RFP.

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**PUBLIC ENTITY CRIME FORM**

**SWORN STATEMENT PURSUANT TO SECTION 287.133(2) (a),  
FLORIDA STATUTES,  
PUBLIC ENTITY CRIME INFORMATION**

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

By: Wade P. Embury

Title: Pontoon

Signed and Sealed 31<sup>st</sup> day of May, 2017

**Domestic Partnership Certification Form**

**This form must be completed and submitted with your firm’s submittal.**

**Equal Benefits Requirements** As part of the competitive solicitation and procurement process a Contractor seeking a Contract shall certify that upon award of a Contract it will provide benefits to Domestic Partners of its employees on the same basis as it provides benefits to employees’ spouses. Failure to provide such certification shall result in a Contractor being deemed non-responsive.

**Domestic Partner Benefits Requirement means** a requirement for City Contractors to provide equal benefits for domestic partners. Contractors with five (5) or more employees contracting with City, in an amount valued over \$50,000, provide benefits to employees’ spouses and the children of spouses.

The firm providing a response, by virtue of the signature below, certifies that it is aware of the requirements of City of Hallandale Beach Ordinance 2013-03 Domestic Partnership Benefits Requirement, and certifies the following:

**Check only one box below:**

- 1. The Contractor certifies and represents that it will comply during the entire term of the Contract with the conditions of the Ordinance 2013-03, Section 23-3, Domestic Partner Benefits Requirement of the City of Hallandale Beach, or
- 2. The firm does not need to comply with the conditions of Ordinance 2013-03, Section 23-3, Domestic Partner Benefits Requirement of the City of Hallandale Beach, because of allowable exemption: **(Check only one box below):**
  - The firm’s price for the contract term awarded is \$50,000 or less.
  - The firm employs less than five (5) employees.
  - The firm does not provide benefits to employees’ spouses nor spouse’s dependents.
  - The firm is a religious organization, association, society, or non-profit charitable or educational institution or organization operated, supervised or controlled by or in conjunction with a religious organization, association or society.
  - The firm is a government entity.

- The contract is for the sale or lease of property.
- The covered contract is necessary to respond to an emergency.
- The provision of Ordinance 2013-03, Section 23-3 Definition, of the City of Hallandale Beach, would violate grant requirements, the laws, rules or regulations of federal or state law.

I, WADE SANBURY, Partner  
Name of authorized Officer per Sunbiz Title  
of Mauldin & Jenkins, LLC  
Name of Firm as it appears on Sunbiz

hereby attest that I have the authority to sign this notarized certification and certify that the above referenced information is true, complete and correct.

Wade P. Sanbury WADE SANBURY  
Signature Print Name

STATE OF Florida

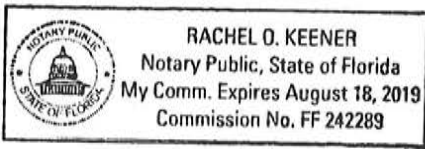
COUNTY OF Manatee

SWORN TO AND SUBSCRIBED BEFORE ME THIS 31 DAY OF  
MAY, 2017 BY WADE P. SANBURY

TO ME PERSONALLY KNOWN OR PRODUCED IDENTIFICATION:

(type of ID)  
Rachel O. Keener August 18, 2019  
Signature of Notary Commission expires  
RACHEL O. KEENER  
Print Name of Notary Public

Seal Below:



---

**CONFLICT OF INTEREST NOTIFICATION REQUIREMENT QUESTIONNAIRE**

If you are an employee, board member, elected official(s) or an immediate family member of any such person, please indicate the relationship below. Pursuant to the City of Hallandale Beach Standards of ethics any potential conflict of interest must be disclosed and if requested, obtain a conflict of interest opinion or waiver from the Board of Directors prior to entering into a contract with the City.

---

**1. Name of firm submitting a response to this RFP.**

Mauldin & Jenkins, LLC

---

**2. Describe each affiliation or business relationship with an employee, board member, elected official(s) or an immediate family member of any such person of the City of Hallandale Beach or Hallandale Beach Community Redevelopment Agency, if none so state.**

None

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**3. Name of City of Hallandale Beach or Hallandale Beach Community Redevelopment Agency employee, board member, elected official(s) or immediate family member with whom filer/respondent/firm has affiliation or business relationship, if none so state.**

None

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**4. Describe any other affiliation or business relationship that might cause a conflict of interest, if none so state.**

None

---

**CONFLICT OF INTEREST NOTIFICATION REQUIREMENT QUESTIONNAIRE**

5.

  
Signature of person/firm

  
Date



**DRUG-FREE WORKPLACE FORM**

The undersigned vendor in accordance with Florida Statute 287.087

Hereby certified that Mauldin & Jenkins, LLC does:  
(Name of Business)

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 the 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 1893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

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

DATE: <u>5/31/17</u>	BIDDER'S SIGNATURE: <u>Whale P. Sombing</u>
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## Addendum 1 Acknowledgement



**ADDENDUM # 1  
RFP # FY 2016-2017-004  
AUDIT SERVICES FOR CITY OF HALLANDALE BEACH AND HBCRA**

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**ANSWERS TO QUESTIONS RECEIVED BY THE MAY 18, 2017 11:00 AM DEADLINE:**

**QUESTION #1:**

The RFP requests from Sunbiz showing the Duly Authorized Officer or a Certificate of Resolution noting a Duly Authorized Person. Since our firm is not a Corporation (we are a Partnership), would a letter from our Chief Operating Officer, who is also a partner of our firm, naming me as a Partner authorized to bind the Firm, would that be acceptable? We are listed on Sunbiz but as a Partnership which doesn't have Officers or Directors.

**ANSWER #1:**

As per page 16 of Exhibit I under Transmittal Letter, *"If such officer is not listed in the Sunbiz for your firm, your firm must provide a legal document, such a Certificate of Resolution, naming the officer as authorized to execute on behalf of the firm."*

**QUESTION #2:**

The RFP lists Cone of Silence exemptions, however, Marcum is still completing the FY 2016 audit of the City and the CRA and as a result we have constant communication with various members of the City and CRA. I assume this will not violate the City's Cone of Silence if our discussions or focus is on the City's audits and not the subject RFP?

**ANSWER #2:**

This is correct. There is to be no communication between your firm and city staff as it relates to this RFP.

**QUESTION #3:**

I would like a copy of the latest budget for the City (in order to know the maximum budget available for the project)

**ANSWER #3:**

The Fiscal Year 2016-2017 budget is available on the City's website at <http://cohb.org/530/Financial-Reports>

**QUESTION #4:**

I would like to know who is the current auditor and if current auditor is allowed to rebid?

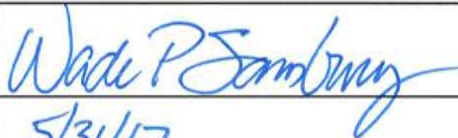
**ANSWER #4:**

The current auditor is Marcum LLP. Yes, the current auditor is eligible to submit a proposal.

Please ensure you check the City's website for the latest addendum released for this project. Below find the link to the City's website: [www.cohb.org/solicitations](http://www.cohb.org/solicitations).

Please note receipt of Addendum # 1 by signing below and include with your firm's submission.

I acknowledge receipt of Addendum # 1:

Company:	Mauldin & Jenkins, LLC
Name of authorized officer of the firm:	Wade P. Sansbury
Title of person:	CPA
Signature:	
Date:	5/31/17

Sincerely,



Andrea Lues, Director, Procurement Department

## Addendum 2 Acknowledgement



### **ADDENDUM # 2**

**RFP # FY 2016-2017-004**

### **AUDIT SERVICES FOR CITY OF HALLANDALE BEACH AND HBCRA**

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**The following information must be reviewed prior to providing a response to the RFP:**

The Hallandale Beach Community Redevelopment Agency (HBCRA) approved a contract for a forensic review of the financial relationship between the HBCRA and the City of Hallandale Beach and the work required to calculate a “True-up” amount of moneys, due from the City to HBCRA.

The City's current independent auditors, Marcum LLP, will not issue the City's audit for the fiscal year ending 9/30/2016 until the forensic audit is complete. This will impact the release of the City's Comprehensive Annual Financial Report (CAFR) and the HBCRA's stand-alone financials for that period. The estimated completion date of the forensic audit is unknown at this time.


This information is being provided since it may impact the timing of interim and audit fieldwork, as well as for the sake of transparency.

.....

Please ensure you check the City's website for the latest addendum released for this project. Below find the link to the City's website: [www.cohb.org/solicitations](http://www.cohb.org/solicitations).

Please note receipt of Addendum # 2 by signing below and include with your firm's submission.

I acknowledge receipt of Addendum # 2:

Company:	Mauldin & Jenkins, LLC
Name of authorized officer of the firm:	Wade P. Sansbury
Title of person:	CPA
Signature:	
Date:	5/31/17

Sincerely,



Andrea Lues, Director, Procurement Department

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

**MAULDIN & JENKINS, LLC**

**1401 Manatee Avenue West, Suite 1200  
Bradenton, Florida 34205**

**(941) 747-4483 (Phone)  
(941) 747-6035 (Fax)**

