



**MAULDIN
& JENKINS**

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ORIGINAL

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

CITY OF HALLANDALE BEACH, FLORIDA

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 – 2nd 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:

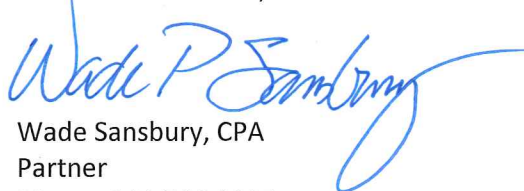
- **Experience with Governments – Including Municipalities:** Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years, and remain committed to serving this sector. **Mauldin & Jenkins presently 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

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 portal. The header includes the DBPR logo and navigation links. The main content area displays the following information:

Licensee Details	
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.

RICK SCOTT, GOVERNOR	KEN LAWSON, SECRETARY					
STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION BOARD OF ACCOUNTANCY						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; background-color: #f2f2f2;">LICENSE NUMBER</td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">AD0007585</td> </tr> </table>			LICENSE NUMBER			AD0007585
LICENSE NUMBER						
	AD0007585					
The ACCOUNTANCY CORPORATION Named below IS LICENSED Under the provisions of Chapter 473 FS. Expiration date: DEC 31, 2017						
MAULDIN & JENKINS, CERTIFIED PUBLIC ACCOUNTANTS, LLC MAULDIN & JENKINS 1301 6TH AVE W SUITE 600 BRADENTON FL 34205-7440						
		 				
ISSUED: 12/08/2015	DISPLAY AS REQUIRED BY LAW	SEQ # L1512080001065				

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

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:

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

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



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



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



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).**

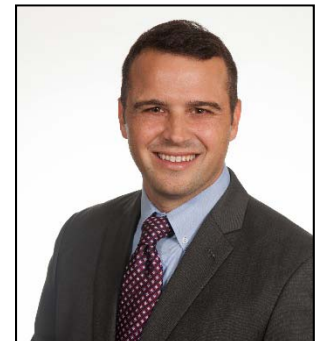
Additionally, Trey has significant experience with federal and state grant programs. He is the main review person for the Bradenton office for single audit procedures. He attends significant single audit training each year and is responsible for teaching at Mauldin & Jenkins in house staff training annually 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



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

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



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 (LGDPC);
- 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 (LGDPC). LGDPC 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

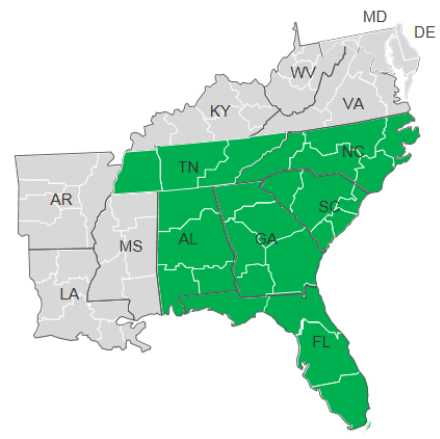
for the City during the past year or any time prior. Independence is very important to the integrity of an audit, and we are most definitely independent with respect to the City. Further, we have no conflicts of interest or local bias.

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 | 24) John's Creek |
| 2) Albany | 25) Kennesaw |
| 3) Alpharetta | 26) Marco Island |
| 4) Americus | 27) Longboat Key |
| 5) Austell | 28) Milledgeville |
| 6) Ball Ground | 29) Milton |
| 7) Beaufort | 30) Monroe |
| 8) Bradenton | 31) Morrow |
| 9) Bristol, TN | 32) Naples |
| 10) Canton | 33) New Bern |
| 11) Charleston | 34) North Port |
| 12) Chamblee | 35) Palmetto |
| 13) College Park | 36) Peachtree City |
| 14) Conyers | 37) Pensacola |
| 15) Covington | 38) Perry |
| 16) Decatur | 39) Riverdale |
| 17) Dunwoody | 40) Rockmart |
| 18) Fayetteville | 41) Rome |
| 19) Fairburn | 42) Roswell |
| 20) Forest Park | 43) Sandy Springs |
| 21) Griffin | 44) Suwanee |
| 22) Haines City | 45) Union City |
| 23) Hinesville | 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.

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

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

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

2) City of North Port, Florida

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

3) City of Naples, Florida

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

4) City of Plant City

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

5) City of Marco Island

Dates Performed	September 30, 2013 through present
Engagement Partners, managers and supervisory staff	Wade Sansbury, Daniel Anderson
Total Hours	500 hours
Name and telephone number of the principal client contact	Mr. Guillermo (Gil) Polanco, Finance Director – (239) 389-5016
Joint or shared agreement?	No
GFOA Certificate Earned	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 II:
Year-end
Procedures
(Final Fieldwork)



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
Total Engagement	60	150	140	350

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
Segment I - Planning and Interim Procedures						
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.						
Segment II - Final Audit Fieldwork Procedures						
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.						
Segment III - Review, Completion & Delivery Procedures						
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

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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?

				5
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.

				5
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.

				5
1 Lowest	2	3	4	5 Highest

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

				5
1 Lowest	2	3	4	5 Highest

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

				5
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.

				5
1 Lowest	2	3	4	5 Highest

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

				5
1 Lowest	2	3	4	5 Highest

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

				5
1 Lowest	2	3	4	5 Highest

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

				5
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?

☒ YES	☐ 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

City of North Port

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

CITY OF HALLANDALE BEACH

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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:	Mr. Pete Lear, Interim City Manager
Telephone Number of Person providing reference:	941-429-7119
E-mail Address	plear@cityofnorthport.com
Please list name of project and detailed services:	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:

Firm worked well with City staff. Firm employees were very knowledgeable + professional.

PERSON PROVIDING REFERENCE PLEASE PRINT NAME:	Pete Lear
PLEASE PRINT TITLE:	Interim City Manager

SIGNATURE:  Date: 5-24-17

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AUDIT SERVICES
CITY OF HALLANDALE BEACH
AND HBCRA
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CITY OF HALLANDALE BEACH

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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:	Laura Picklap, Accounting Services Manager
Telephone Number of Person providing reference:	850-435-1822
E-mail Address	lpicklap@cityofpensacola.com
Please list name of project and detailed services:	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 ✓

RFP # FY 2016-2017-004
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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.

PERSON PROVIDING REFERENCE PLEASE PRINT NAME:	Laura Picklap
PLEASE PRINT TITLE:	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
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EXHIBIT I – SCOPE OF SERVICES

CITY OF HALLANDALE BEACH

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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
Total All Inclusive Maximum Price for All Three Fiscal Years				\$ 207,500

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
Total All Inclusive Maximum Price for All Three Fiscal Years			\$ 57,000

GRAND TOTAL ALL INCLUSIVE MAXIMUM PRICE	\$ 264,500
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AUDIT SERVICES
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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

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Exhibit II – Terms and Conditions

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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. Smiley

Title: Pontoon

Signed and Sealed 31st 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.

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- ☐ 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, Pantun
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

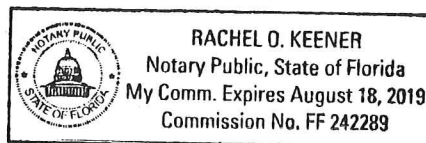
COUNTY OF Manatee

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:



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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

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

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>Whit P. Somborn</u>
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Addendum 1 Acknowledgement



ADDENDUM # 1

RFP # FY 2016-2017-004

AUDIT SERVICES FOR CITY OF HALLANDALE BEACH AND HBCRA

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)

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

CITY OF HALLANDALE BEACH
ADDENDUM # 1

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:

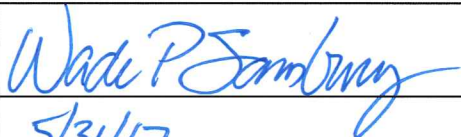
The current auditor is Marcum LLP. Yes, the current auditor is eligible to submit a proposal.

.....

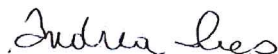
Please ensure you check the City's website for the latest addendum released for this project. Below find the link to the City's website: www.cohb.org/solicitations.

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

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.

.....

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

CITY OF HALLANDALE BEACH
ADDENDUM # 2

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.

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

MAULDIN & JENKINS, LLC

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

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

