

# CITY OF CORAL GABLES, FL

2800 SW 72<sup>nd</sup> Avenue, Miami, FL 33155  
 Finance Department / Procurement Division  
 Tel: 305-460-5102 / Fax: 305-261-1601

## PROPOSER ACKNOWLEDGEMENT

<b>RFP Title: External Auditing Services</b>  <b>RFP No. 2016.04YG</b>  A cone of silence is in effect with respect to this RFP. The Cone of Silence prohibits certain communication between potential vendors and the City. For further information, please refer to the City Code Section 2-1059 of the City of Coral Gables Procurement Code.	Proposals must be received prior to <b>2:00 p.m., Monday, May 9, 2016</b> , and may not be withdrawn for a period of up to 120 calendar days after opening. Proposals received by the date and time specified will be opened in the Procurement Office located at 2800 SW 72 <sup>nd</sup> Avenue, Miami, FL 33155. All Proposals received after the specified date and time will be returned unopened.  Contact: Yusbel Gonzalez, CPPB  Title: Procurement Specialist  Telephone: 305-460-5107
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**THIS FORM MUST BE COMPLETED AND SUBMITTED ALONG WITH THE COMPLETE PROPOSAL PRIOR TO THE DATE AND THE TIME OF PROPOSAL OPENING.**

Proposer Name: RSM US LLP	FEIN or SS Number: 42-0714325
Complete Mailing Address:	Telephone No.:305.569.7986
801 Brickell Avenue #1050, Miami, FL 33131	Cellular No.:954.394.0424
Indicate type of organization below:	Fax No.:305.442.7478
Corporation: <input type="checkbox"/> Partnership: <input checked="" type="checkbox"/> Individual: <input type="checkbox"/> Other: <input type="checkbox"/>	
Bid Bond / Security Bond (if applicable) <u>N/A</u> %	Email: donnovan.maginley@rsmus.com

**ATTENTION: FAILURE TO SIGN (PREFERABLY IN BLUE INK) OR COMPLETE ALL RFP SUBMITTAL FORMS, INSURANCE, ADDENDUM(S) ACKNOWLEDGEMENT AND ALL PAGES OF THE RFP DOCUMENT MAY RENDER YOUR RFP NON-RESPONSIVE.**

THE PROPOSER CERTIFIES THAT THIS SUBMITTAL IS BASED UPON ALL CONDITIONS AS LISTED IN THE RFP DOCUMENTS AND THAT THE PROPOSER HAS MADE NO CHANGES IN THE RFP DOCUMENT AS RECEIVED. THE PROPOSER FURTHER AGREES IF THE RFP IS ACCEPTED, THE PROPOSER WILL EXECUTE AN APPROPRIATE AGREEMENT FOR THE PURPOSE OF ESTABLISHING A FORMAL CONTRACTUAL RELATIONSHIP BETWEEN THE PROPOSER AND THE CITY OF CORAL GABLES FOR THE PERFORMANCE OF ALL REQUIREMENTS TO WHICH THIS RFP PERTAINS. FURTHER, BY CHECKING THE AGREE BOX LISTED BELOW AND BY SIGNING BELOW IN **BLUE INK** ALL RFP PAGES ARE ACKNOWLEDGED AND ACCEPTED AS WELL AS ANY SPECIAL INSTRUCTION SHEET(S) IF APPLICABLE. I AM AUTHORIZED TO BIND PERFORMANCE OF THIS RFP FOR THE ABOVE PROPOSER.

Agree  (Please check box to acknowledge this solicitation)



Partner

Authorized Name and Signature Title

**SOLICITATION SUBMISSION CHECKLIST**  
**RFP 201 6.04YG External Auditing Services**

COMPANY NAME: (Please Print): RSM US LLP

Phone: 305.569.7986 Email: donnovan.maginley@rsmus.com

**-- NOTICE --**

**BEFORE SUBMITTING YOUR SOLICITATION, MAKE SURE YOU...**

**General Requirements**

- 1. Carefully read the entire RFP, including Scope of Services.
- 2. Submit ONE ORIGINAL RESPONSE and SIX (6) PHOTOCOPIES with ONE (1) digital CD or flash drive.
- 3. Clearly mark the RFP NUMBER AND NAME on the outside of your package.
- 4. Carefully follow the "Proposal Format" outlined in Section 1.5 of the RFP. Ensure that verifiable information documenting compliance with the Minimum Qualification Requirements shown in Section 2.5 is included.
- 5. Carefully review the Professional Services Agreement (draft), completion of this document is not required with proposal submission.

**RFP Submittal Requirements**

- 6. Title Page, refer to Section 1.5(a)
- 7. Table of Contents, refer to Section 1.5(b)
- 8. Fill out and sign the PROPOSER ACKNOWLEDGEMENT Form, refer to Section 1.5(c)
- 9. Experience and Qualifications of the Proposer and Key Personnel, refer to Section 1.5(d)
- 10. Financial Stability, refer to Section 1.5(e)
- 11. Project Understanding, Proposed Approach, and Methodology, refer to Section 1.5 (f)
- 12. Past Performance and References of the Proposer and Key Personnel, refer to Section 1.5(g)
- 13. Complete, verify and submit PROPOSAL PRICING, Section 6, refer to Section 1.5(h)
- 14. Procurement Forms – Complete one (1) original of each form, refer to Section 1.5(i)
  - Contractor's Affidavit including Schedules A through I (as applicable).
- 15. Provide copies of all applicable Licenses / Certifications.

FAILURE TO SUBMIT CHECKLIST AND THE REQUESTED DOCUMENTATION MAY RENDER YOUR RFP RESPONSE NON-RESPONSIVE AND CONSTITUTE GROUNDS FOR REJECTION. THIS PAGE IS TO BE RETURNED WITH YOUR RESPONSE PACKAGE.

# PROPOSAL TO PROVIDE FINANCIAL AUDIT SERVICES TO

THE CITY OF CORAL  
GABLES, FLORIDA

RFP #2016.04YG

May 9, 2016



RSM US LLP

801 Brickell Avenue, Suite #1050

Miami, FL 33131

Donnovan Maginley, Partner

305.569.7986

[dannovan.maginley@rsmus.com](mailto:dannovan.maginley@rsmus.com)

May 9, 2016

RSM US LLP

City of Coral Gables, Florida  
Yusbel Gonzalez, CPPB, Procurement Specialist  
Procurement Division  
2800 SW 72 Avenue  
Miami, FL 33155

801 Brickell Avenue, Suite 1050  
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Members of the Audit Selection Committee:

We have appreciated the privilege to serve as the City of Coral Gables, Florida's (the City) current service provider and for the opportunity to extend our professional relationship as your auditors. Our proposal reflects our understanding of your needs and strategic objectives, and illustrates the approach we will take in providing professional services to the City. The following highlights our differentiators and demonstrates compelling reasons why we feel we are the best qualified to continue to serve the City:

**Our commitment to the public sector**

- RSM US LLP (RSM) has been serving governments for almost 90 years, including some of the largest and most dynamic governmental entities, such as the City.
- Our Firm has continued to make the public sector one of its main industry focuses on both the national and local level.
- Nationally, we serve over 2,700 such organizations across the country, including over 700 governmental clients.
- Locally, public sector is the single largest industry we serve in the State of Florida which includes numerous counties, cities, school boards and special districts.
- We have a large team of professionals dedicated to the public sector. In our South Florida offices alone, we have 4 partners, 6 managers and over 22 staff members dedicated to serving the public sector.
- As a National firm, we have a depth of resources and technical expertise that is unmatched by that of a regional or local firm. This includes technical guidance on the implementation of new GASB pronouncements and complex accounting transactions, actuaries who review your pension and self-insurance valuations, and information technology specialists who are well versed in critical areas such as information technology vulnerability and cybersecurity threats.



THE POWER OF BEING UNDERSTOOD  
AUDIT | TAX | CONSULTING

**Our core team is the right match for the City.** The quality of the team we have assembled to serve the City is the clearest evidence of our commitment to you. Selected for their unmatched extensive experience and ability to effectively serve and compliment the City's goals. Your engagement team has many collective years of relevant experience—experience that we will leverage to provide you with the most effective audit and the necessary support to help navigate the nuance and complexities of governmental accounting standards. Donovan Maginley, the engagement partner, Bob Feldmann, the client service partner, and Scott Bassett, the concurring review partner, averages over 25 years serving governments. In addition, Anil Harris, the senior engagement manager and Leany Perez, the engagement manager, average over 10 years governmental experience. No other firm can provide a local client service team with our qualifications and experience.

**We deliver more than an audit, we deliver real value.** We provide more than just an audit and try to look “**beyond the numbers**” to identify insights that add value to your organization. The City has been served and will continue to be served by a multi-disciplinary engagement team which will include our IT risk and security specialist, our actuaries and a tax director that is versed in municipal payroll tax matters. In addition to those members, we have included our risk construction specialist to the team. As the City embarks on a monumental streetscape construction project, we consider it important and critical to have our risk construction director evaluate the construction contracts related terms and conditions and assess if the City has the proper safe harbors and if there are significant exposures. Again, another value add that goes beyond the typical audit relationship and beyond what other firms can offer. Also, we know that like most governments, pension and health insurance costs continue to be a major challenge. Our consulting actuaries offer a fresh perspective when they review your actuarial reports and talk to your actuaries, which may result in some value-added recommendations. Another value add proposition that we will offer is to continue to provide your professional staff with a minimum of 8 hours of continuing professional education annually, at no charge, for the life of our professional services contract.

The RSM team qualifications, experience and capabilities to serve the City far exceeds our competition. We would like to emphasize one final point—**we want your business**. We have confidence in the City and in the professionals who comprise the leadership team. We are also confident that the RSM team assembled is the right one for the City. Over the past years, RSM has been energetic, demonstrated our experience and expertise, and responsiveness to the City. I will personally see to it that our professional service is delivered with the highest quality and that we leverage the vast resources of our national firm to best help the City achieve its objectives.

Again, thank you for the opportunity to present our qualifications and we look forward to continue working with the City. Donovan Maginley is the primary contact person for this proposal and can be reached at 305.569.7986.

Sincerely,



Donnovan Maginley  
Partner  
801 Brickell Avenue, Suite 1050  
Miami, FL 33131

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## EXECUTIVE SUMMARY

Based on our understanding of your operations, we are confident that RSM has the right capabilities, qualifications and client-service culture to continue to serve as your first choice advisor.

To illustrate this alignment, we would like to highlight the following:

Your priorities	Our response	Outcomes
<ul style="list-style-type: none"> <li>• A local, accessible engagement team with in-depth education industry experience</li> <li>• Confidence that your current and future professional services needs will be fully supported</li> <li>• Excellent client service based on communication and responsiveness</li> <li>• Competitive fees and consistently high-quality results</li> </ul>	<ul style="list-style-type: none"> <li>• Deploy a delivery model, supported by cutting-edge technology, through which we successfully serve entities like yours.</li> <li>• Facilitate open and ongoing dialogue to address your questions and concerns, learn about changes in the City’s business, and support your continual improvement.</li> <li>• Deploy technology tools to effectively and efficiently facilitate the transfer of information</li> <li>• Leverage highly experienced professionals to plan the engagement and direct and oversee all work phases.</li> </ul>	<ul style="list-style-type: none"> <li>• Timely deliverables and well informed responsive team. A single point of contact for questions, updates and transparency into the process.</li> <li>• Year-round access to a trusted advisor—throughout the engagement and during the year whenever you need us</li> <li>• Continue to use and enhance our “Collaborate” secure web based tool</li> <li>• Results that fully align with your expectations, and fees that reflect an optimized staffing approach</li> </ul>

### Focused on entities like the City

An audit of a large, complex entity like the City demands a firm with experienced professionals, local bench strength and a breadth of national resources. As one of the national leaders in providing audit service to the government sector, RSM provides all of these. We can help to instill confidence in the quality and integrity of your financial reports, so that the people who rely on them –the City Commission, the Audit Committee, your constituents, rating agencies or your underwriters and debt holders – can confidently plan for the future of the City.

## SECTION 1: EXPERIENCE AND QUALIFICATIONS

### For Proposer

*Provide a general history and description of your company, including, but not limited to, the number of years in business, size, number of employees, office location where work is to be performed, copy of applicable licenses/certifications, capabilities, credentials, as well as any related or affiliated firms.*

RSM US LLP (RSM) has been in existence since 1926 and is the leading provider of audit, tax and consulting services focused on the middle market, with more than 8,000 people in 80 offices nationwide. We are a licensed CPA firm and the U.S. member of RSM International, a global network of independent audit, tax and consulting firms with more than 38,000 people in over 120 countries. RSM has been in Florida for more than 35 years and is ranked as the 5th largest U.S. provider of accounting, tax and business consulting services (source: Accounting Today). RSM uses its deep understanding of the needs and aspirations of clients to help them succeed. The City will be served from our Miami office location at 801 Brickell Avenue, Suite 1050, Miami, Florida.



*Describe the Proposer's relevant experience, during the past five (5) years, in providing similar scope of services to public sector agencies, particularly to municipal/local governments.*

RSM has significant experience in serving clients similar in size and complexity to the City, but more importantly, we have extensive experience serving the City of Coral Gables during the fiscal years ended September 30, 2004 through September 30, 2015 from our local Miami office location. Our Firm has made the public sector industry one of its main industry focuses nationwide. This sector includes counties, municipalities, not-for-profits, and other government entities. We serve over 70 public sector entities in Florida and over 2,700 such organizations across the country, including over 700 government clients. In Miami-Dade County, we provide audit and consulting services for other neighboring governments, such as Miami-Dade County, City of Miami and the Miami-Dade County School Board.



**Public sector is the primary market we serve in Florida. We provide more audit services to the public sector than to any other industry we serve in Florida. Our Florida public sector practice is also one of the largest of any accounting firm in the state.**

With so much attention paid to this industry, our clients benefit from our ability to offer a collective wealth of individuals who are experienced and dedicated to this practice. This enables us to identify issues up front and discuss them with you well before year end. It also provides us with the perspective necessary to afford you insight as to the evolving body of thought related to specific issues.

RSM offers the City an experienced local team backed by extensive national resources. Given our experience auditing numerous local governments in Florida, you can have confidence in our skill, knowledge, and experience. Beyond our local commitment, we can call upon the vast resources of RSM’s national practice to address emerging issues and intricate regulatory topics. Such depth of knowledge and resources can help ensure that your financial reports are accurate and can be relied upon with confidence. As a national firm, the City is not subject to the potential risks of a local firm where the loss of a key team member can significantly impact the level of service the City will receive.

**Governmental clients**

The local public sector team serves, or has recently served, a diverse client base of Florida governmental entities, which includes the following:

Florida Public Sector Clients		
City of Coral Gables	City of Palm Bay	Miami-Dade School Board
City of Aventura	City of Orlando	School District of Palm Beach County
City of Coconut Creek	City of Titusville	Brevard County School Board
City of Coral Springs	Miami-Dade Solid Waste Dept.	Broward County School Board
City of Deerfield Beach	Brevard County	Indian River County School Board
City of Hallandale Beach	Clay County	Lake County Public Schools
City of Hollywood	Martin County	Manatee County School Board
City of Miami	Miami-Dade County	Brevard County School Board
Dept. of Off-Street Parking	Palm Beach County	Monroe County School Board
City of Miami Beach	Seminole Tribe of Florida	Orange County School Board
City of Miramar	Florida Turnpike System	Osceola County School Board
City of Pompano Beach	Jacksonville Aviation Authority	Polk County School Board
City of West Palm Beach	Jacksonville Port Authority	Monroe County School Board
City of Cape Canaveral	Miami-Dade Seaport Department	Orange County School Board
City of Jacksonville	South Florida Water Mgmt. District	St. Johns County School Board
Clay County	Florida Department of Community Affairs	Volusia County School Board
Miami-Dade County Rickenbacker Causeway	Jacksonville Transportation Authority	

*Describe how the Proposer is qualified to conduct audits in accordance with government auditing standards adopted by the Florida Board of Accountancy.*

As enumerated in the previous response, we serve a significant amount of governmental clients and are proficient in conducting audits in accordance with government auditing standards.

Additionally, RSM stays abreast and is well aware of the activities of the various accounting and auditing standard-setting bodies such as the AICPA, GASB, FASB and the Auditor General of the State of Florida. We maintain a close affiliation with professional groups within the government industry, including the GFOA and FGFOA. We actively participate in the standard-setting process through our membership affiliations and our process of responding to various exposure drafts issued by the GASB and FASB. Based on our experience and direct involvement with the standard setting bodies, RSM is in a unique position to provide the City with analysis of current accounting, auditing and financial reporting pronouncements and their potential impact on the City. As your auditors, this will allow us to keep the City apprised of emerging issues, including regulatory and technical developments that could affect financial reporting and business operations. A sample of our regulatory body representation is listed in the next section.

As a national firm, we have dedicated professionals to monitor industry developments. These professionals communicate regularly with local practice offices on important issues affecting your industry to ensure our client service personnel are well versed in issues affecting you.

At the national level, we have established both formal and informal relationships with officials at key Federal departments. Formally, we participated as an advisor to the President's Council on Integrity and Efficiency through the Quality of Audit Roundtable. Numerous relationships are maintained with officials in the Office of Inspector General of most Federal departments and agencies, and close working relationships exist with key officials of the Government Accountability Office and the Office of Management and Budget. Our Firm also serves on the AICPA State and Local Government Expert Panel and the AICPA Executive Committee of the Government Audit Quality Center.

All our public sector team members have extensive experience, work exclusively in the public sector and receive all updated training on governmental matters and emerging issues--making us uniquely qualified to conduct audits in accordance with government auditing standards.

**We bring national resources and expertise together with a local firm service philosophy which gives the City the best of both worlds - something that is unmatched by our competitors.**

*The Proposer must be independent of the City as defined by generally accepted auditing standards and Government Auditing Standards, and respondents shall include a statement to their independence with regard to the City.*

We are familiar with the independence standards promulgated by the American Institute of Certified Public Accountants ("AICPA") as well as those contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. RSM unequivocally meets the independence requirements relevant to audits of governmental units.

In all matters relating to the audit work required by the City, RSM is free from personal and external impediments to independence, is organizationally independent and will maintain an independent attitude and appearance with respect to the audit of the City. RSM is free of all obligations and interests that might or would conflict with the best interest of the City. RSM has been providing external independent auditing services to the City for the past twelve years. These professional services do not constitute a conflict of interest relative to performing the proposed audit of the City, as such services are allowable in accordance with the independence standards promulgated by generally accepted auditing standards and the U.S. General Accounting Office's, *Government Auditing Standards*.

*Describe any participation of the Proposer in national or state, governmental or professional, accounting or auditing Boards or Committees during the last three (3) years.*

The majority of our team members are involved in various professional and civic organizations including the AICPA State and Local Government Expert Panel, the Government Finance Officers Association, Florida Government Finance Officers Association and School of Government Finance, Florida League of Cities, AICPA and FICPA. Details of these relationships are provided in the engagement team's bios in the Appendix.

<b>A sampling of current RSM Regulatory Body representation includes:</b>	
Joe Adams	<ul style="list-style-type: none"> <li>• Vice Chair of the Center for Audit Quality Governing Board</li> <li>• AICPA Major Firms Group</li> </ul>
Jim Morton	<ul style="list-style-type: none"> <li>• Center for Audit Quality Professional Practice Executive Committee</li> </ul>
Brian Schebler	<ul style="list-style-type: none"> <li>• GAO Advisory Council on Government Auditing Standards</li> <li>• Immediate past Chair of AICPA Governmental Audit Quality Center Executive Committee, continued representation on related task forces</li> <li>• AICPA Practice Monitoring Task Force – A-133 Subgroup</li> </ul>
Shelly Van Dyne	<ul style="list-style-type: none"> <li>• AICPA Professional Ethics Executive Committee</li> </ul>
Linda Abernethy	<ul style="list-style-type: none"> <li>• AICPA State and Local Government Expert Panel</li> </ul>

David Wood	<ul style="list-style-type: none"> <li>• AICPA Information Management and Technology Assurance Executive Committee</li> <li>• AICPA Service Organization Controls (SOC) Reporting Task Force</li> <li>• Center for Audit Quality Cybersecurity Working Group</li> </ul>
Thomas Burtner	<ul style="list-style-type: none"> <li>• AICPA Information Management and Technology Assurance Executive Committee</li> <li>• AICPA Business Solutions Implementations Task Force</li> </ul>

*Describe the Proposer's professional development program, including policy/procedures/measures in place ensuring all key personnel assigned to the City have continuing education and receive specialized training in government accounting and auditing.*

We are committed to continuous learning and professional growth. Our Firm's competitive edge is the high level of professional competence that we provide to our clients. All employees are expected to continually maintain "state of the art" skills for client service. In order to maintain our high level of technical competence, we have continuing education programs for all partners and professional staff members, which exceed national and state standards. All of the audit professionals of RSM comply with the education requirements as set forth in *Government Auditing Standards*, published by the Comptroller General of the United States. All key members of the engagement team meet the educational requirements under Florida Statutes, Chapter 11.45.

RSM's audit and accounting programs train audit professionals to provide the accounting and auditing services which have become the cornerstone of our client relationships.

**All professional employees receive at least 40 hours of continuing professional education ("CPE") per year. Most professionals exceed that amount since each office location also conducts extensive training throughout the year.**

**All professionals who participate in audits of governmental clients receive a minimum of 24 hours of government audit and accounting CPE every two years in subjects directly related to:**

- **The client's environment, including accounting unique to the industry.**
- **Auditing techniques as they pertain to satisfaction of federal audit requirements.**

Yearly, we conduct seminars for our clients and friends which have covered emerging issues in the government sector. **We will continue to provide this training to the City, at no charge, for the life of this contract. We will also continue to provide technical newsletters and webinars throughout the year to our clients.**

*Provide a copy of the two (2) most recent external quality control reviews (peer reviews) inclusive of reviews of specific government engagements.*

Copies of our two most recent external quality control reviews for the fiscal years ended April 30, 2013 and 2010 are provided in the Appendix to this proposal and are further discussed below.

Our non-SEC audit practice is subject to the triennial peer review requirements of the American Institute of Certified Public Accountants. As specifically required by the standards for such reviews and our membership in the AICPA Governmental Audit Quality Center (GAQC), a representative sample of the approximately 1,000 audits that are performed annually in accordance with Government Auditing Standards, including approximately 600 single audits, were selected for review.

April 30, 2013 (most recent available)

RSM's system of quality control for the accounting and auditing practice applicable to non-SEC issuers in effect for the year ended April 30, 2013, was subject to peer review by the firm of BKD LLP, a GAQC member firm. That review included a representative sample of health care, government and nonprofit engagements. Under the peer review standards, firms can receive a rating of pass, pass with deficiency(ies), or fail. RSM received a peer review rating of pass.

The full report is being provided to you, in the Appendix of this proposal, to comply with requirements of Government Auditing Standards. We trust that after reading the attached you will recognize that RSM's quality control policies and procedures for performance of audits in accordance with the *Government Auditing Standards* continue to meet the high standards set by the AICPA. **BKD, LLP discovered no findings or management comments when conducting their review.** Our next review is scheduled later this calendar year.

After 50 years of operating as a member of the RSM International network, our firm (formerly McGladrey LLP) united with these fellow firms, effective October 26, 2015, under a common name and global brand: **RSM**. The attached report was issued prior to this name change.

April 30, 2010

RSM's system of quality control for the accounting and auditing practice applicable to non-SEC issuers in effect for the year ended April 30, 2010, was subject to peer review by the firm of BKD LLP, a GAQC member firm. That review included a representative sample of health care, government and nonprofit engagements. Under the peer review standards, firms can receive a rating of pass, pass with deficiency(ies), or fail. RSM received a peer review rating of pass.

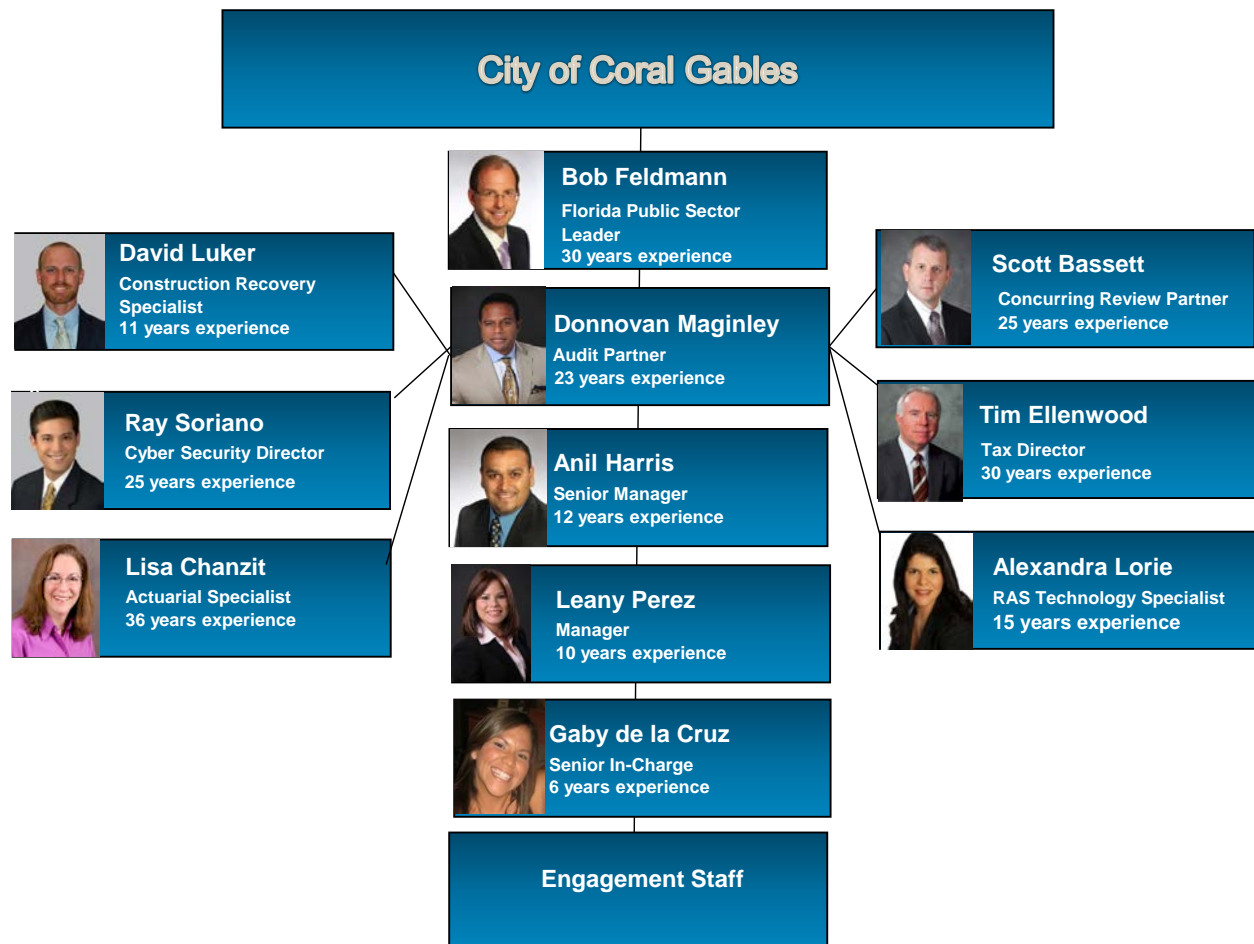
Included in the Appendix is a copy of the external quality control review report dated December 2, 2010 as prepared by BKD, LLP for the accounting and auditing practice of McGladrey for the year ended April 30, 2010. This quality control review included a review of one of our government entities.

The full report is being provided to you, in the Appendix of this proposal, to comply with requirements of *Government Auditing Standards*. We trust that after reading the attached you will recognize that McGladrey's quality control policies and procedures for performance of audits in accordance with the *Government Auditing Standards* continue to meet the high standards set by the AICPA. **BKD, LLP discovered no findings when conducting their review.**



## For Key Personnel




Provide a summary of qualifications, copy of applicable license/certifications, and experience of all proposed key personnel (i.e., partner in-charge, audit manager, auditors, and sub-consultants). Include resumes (listing experience, education, licenses/certifications) for your proposed key personnel and specify the role and responsibilities of each team member in providing the services outlined in the RFP. Provide an organizational chart of all key personnel that will be used. For each key team member, please describe the experience in conducting similar audit engagements.

The following chart represents the team that has been assigned to the City. All core team members work from our Miami office location and each are certified public accountants.








The following table briefly describes the qualifications of the proposed team, their roles and the value they will bring to the City. Detailed biographies containing each team member’s formal education and professional affiliations, along with copies of licenses are included in the Appendix to this proposal.


Team Member	Experience	Role and Value to City
<p><b>Bob Feldmann,</b> <b>CPA</b> Florida Public Sector Leader</p>  <p>bob.feldmann@rsmus.com</p>	<p>Bob has more than 30 years of experience providing audit and consulting services to governmental and not-for-profit clients. He is a certified public accountant licensed to practice in the State of Florida</p> <p>In his role as the Florida Public Sector Leader, Bob is responsible for the oversight and delivery of high-quality services to all of our public sector clients. His experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act, Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida. A sample of Bob’s Florida public sector clients have included:</p> <ul style="list-style-type: none"> <li>• <b>City of Coral Gables</b></li> <li>• City of Aventura</li> <li>• City of Coconut Creek</li> <li>• City of Cooper City</li> <li>• City of Coral Springs</li> <li>• City of Deerfield Beach</li> <li>• City of Hallandale Beach</li> <li>• City of Miami</li> <li>• City of North Lauderdale</li> <li>• City of North Miami</li> <li>• Miami-Dade County</li> <li>• Palm Beach County</li> <li>• City of Jacksonville</li> <li>• Martin County</li> <li>• Broward County</li> <li>• Miami-Dade County School Board</li> <li>• Seminole Tribe of Florida</li> </ul>	<p>In his role as industry leader he will ensure that all services provided to the City are delivered in a timely and efficient manner. He will be a valuable resource to the engagement team, drawing on his extensive experience serving governmental entities. He will help to ensure that the engagement team and the City receive the best resources and services from our firm.</p>
<p><b>Donnovan Maginley, CPA</b> Audit Partner</p>  <p>donnovan.maginley@rsmus.com</p>	<p>Donnovan has more than 23 years of audit experience, focusing on the public sector. He has managed and supervised audits of very large and complex municipal engagements, most recently implementing GASBs 54, 67 and 68. A sample of Donovan’s Florida public sector clients have included:</p> <ul style="list-style-type: none"> <li>• <b>City of Coral Gables</b></li> <li>• City of Cooper City</li> <li>• City of Hollywood</li> <li>• City of Miami</li> <li>• City of Miami Beach</li> <li>• City of Miami Springs</li> <li>• City of North Miami</li> <li>• City of Palm Beach Gardens</li> <li>• City of Pembroke Pines</li> <li>• City of Pompano Beach</li> <li>• City of Sunrise</li> <li>• City of Palm Beach Gardens</li> <li>• Broward County</li> <li>• Miami-Dade County</li> <li>• Miami-Dade County Sea</li> <li>• Miami-Dade County Solid Waste</li> <li>• Miami-Dade County Transportation</li> <li>• Palm Beach County</li> <li>• School Board of Miami-Dade County</li> <li>• School District of Palm Beach County</li> <li>• University of Miami</li> </ul>	<p>Donnovan will serve as engagement partner and will oversee all aspects of the audit. He brings many years of experience leading major government audit engagements and will be involved in all aspects of the engagement. Donovan will be available to the City not only during the audit but throughout the year to help the City address issues as they arise.</p>

Team Member	Experience	Role and Value to City
<p><b>Tim Ellenwood</b> Tax Director</p>  <p>tim.ellenwood @rsmus.com</p>	<p>Tim is a state and local tax professional with more than 30 years of experience. He specializes in federal, state, and local employment tax matters. Tim regularly consults with multistate taxpayers in addressing technical issues in the areas of payroll reporting and processing, unemployment taxation and reporting requirements for independent contractors.</p>	<p>Tim will serve as the tax specialist on the City's audit. As part of our overall risk assessment, Tim will help evaluate if there are any tax exposures the City has been subject to.</p>
<p><b>Scott Bassett, CPA</b> A&amp;A and Concurring Partner</p>  <p>scott.bassett @rsmus.com</p>	<ul style="list-style-type: none"> <li>• Scott has over twenty-five years' experience specializing in the audits of governmental and nonprofit organizations throughout the State of Connecticut. His industry strengths include government and not-for-profit organizations. A sample of Scott's public sector clients have included: <ul style="list-style-type: none"> <li>• <b>City of Coral Gables, FL</b></li> <li>• City of Coral Springs, FL</li> <li>• City of Hollywood, FL</li> <li>• City of Miami, FL</li> <li>• City of Hartford, CT</li> <li>• City of New Haven, CT</li> <li>• City of Stamford, CT</li> <li>• City of New Britain, CT</li> <li>• Town of Westport, CT</li> <li>• Financial Accounting Foundation</li> <li>• Town of Darien, CT</li> <li>• Town of Wilton, CT</li> <li>• City of Norwalk,, CT</li> <li>• City of Danbury, CT</li> <li>• City of Providence, RI</li> <li>• City of West Haven, CT</li> <li>• Town of Greenwich, CT</li> <li>• City of Manchester, NH</li> <li>• Town of Glastonbury, CT</li> <li>• Town of Waterford, CT</li> </ul> </li> </ul>	<p>As the engagement concurring review partner, Scott will provide advice and consultations regarding complex accounting matters, assist the engagement team in audit matters, and will be responsible for ensuring that reports issued by the firm comply with professional standards. Scott's years of experience and diverse list of clients served will make him a valuable technical resource for the City.</p>
<p><b>Anil Harris, CPA</b> Audit Sr. Manager</p>  <p>anil.harris @rsmus.com</p>	<p>Anil has more than 10 years of experience serving clients in the for-profit, governmental and education sectors. He focuses on performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act, Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida. Anil is a certified public accountant licensed to practice in the State of Florida. A sample of Anil's Florida public sector clients included:</p> <ul style="list-style-type: none"> <li>• <b>City of Coral Gables</b></li> <li>• City of Miami</li> <li>• City of Miramar</li> <li>• City of Coral Springs</li> <li>• City of Hollywood</li> <li>• City of Coconut Creek</li> <li>• City of Jacksonville</li> <li>• Glades County</li> <li>• Miami-Dade County</li> <li>• Palm Beach County</li> <li>• School Board of Miami-Dade County</li> <li>• School District of Palm Beach County</li> </ul>	<p>As engagement senior manager, Anil will focus on coordinating the audit efforts to maximize the efficiency of our audit approach. He will be responsible for addressing the complex audit and accounting areas.</p>



Team Member	Experience	Role and Value to City
<p><b>Leany Perez, CPA</b> Manager</p>  <p>leany.perez @rsmus.com</p>	<p>Leany has over ten years of audit and accounting experience and has specialized in public sector and not for profit entities. Her experience includes performing audits in accordance with <i>Government Auditing Standards</i>, OMB Circular A-133, Federal Single Audit Act and the Rules of the Auditor General of the State. A sample of Leany's Florida public sector clients have included:</p> <ul style="list-style-type: none"> <li>• <b>City of Coral Gables</b></li> <li>• City of Miami Beach</li> <li>• Department of Off-Street Parking</li> <li>• Greater Miami Convention and Visitor's Bureau</li> <li>• Miami-Dade County</li> <li>• Miami-Dade Transportation</li> <li>• School Board of Miami-Dade</li> <li>• University of Miami</li> </ul>	<p>Leany will serve as the manager on the engagement and will serve as the key liaison between the City and RSM staff members in a manner to help ensure the information flow from the client to the audit team is efficient.</p>
<p><b>Gaby de la Cruz</b> Senior In-Charge</p>  <p>gaby.delacruz @rsmus.com</p>	<p>Gaby has over six years of audit experience and specializes in public sector and benefit plan audits. She focuses primarily on audits of cities, school districts, and not-for-profit organizations. Her experience includes performing audits in accordance with <i>Government Auditing Standards</i>, OMB Circular A-133, Federal Single Audit Act and Rules of the Audit General of the State of Florida. A sample of Gaby's Florida public sector clients have included:</p> <ul style="list-style-type: none"> <li>• <b>City of Coral Gables</b></li> <li>• City of Hollywood</li> <li>• City of Miami Beach</li> <li>• Department of Off-Street Parking</li> <li>• Miami-Dade County</li> <li>• Miami Children's Hospital</li> <li>• Department of Solid Waste Management</li> <li>• Miami-Dade School Board</li> <li>• University of Miami</li> <li>• Washington Metropolitan Area Transit Authority</li> </ul>	<p>Gaby will serve as the engagement in-charge. She will be responsible for supervision of audit staff and will perform test work over significant audit areas and complex transactions</p>
<p><b>Ray Soriano</b> Cyber Security Director</p>  <p>ray.soriano @rsmus.com</p>	<p>Ray is a senior cybersecurity expert. Ray has been successful in leading and overseeing large-scale global design, implementation, and optimization initiatives that meet critical business objectives. He has over 25 years of proven leadership, risk management and consulting experience.</p>	<p>Ray specializes in complex cyber security reviews. He will serve as the cyber security consultant to identify any security risks, creating options and implementing solutions for the City.</p>

Team Member	Experience	Role and Value to City
<p><b>David Luker</b> Construction Recovery Specialist</p>  <p>david.luker @rsmus.com</p>	<p>David has over 11 years in public accounting experience that includes: planning and managing construction closeout audits, facilities and construction internal audits, contract compliance engagements, and other consulting services. He is responsible for project management, risks and controls, business process analysis, contract compliance services, risk management, and forensic investigations. David has led teams on construction audit projects throughout Florida and nationwide. He is 100% dedicated to risk advisory services within the construction industry, predominantly consisting of higher education, public sector, government and school district construction auditing. A sample of David's Florida public sector clients have included:</p> <ul style="list-style-type: none"> <li>• The State of Florida</li> <li>• University of Central Florida</li> <li>• Arlington County, Virginia</li> <li>• Brevard County</li> <li>• Brevard County School District</li> <li>• Broward College</li> <li>• Broward County School</li> <li>• City of Orlando</li> <li>• Jacksonville Aviation Au</li> <li>• Osceola County School</li> <li>• Prince William County, \</li> </ul>	<p>David will serve as the construction management risk specialist on the City's audit. As part of our overall risk assessment, David will help evaluate if there are any audit risks associated with major construction endeavors undertaken by the City.</p>
<p><b>Alexandra Lorie</b> Information Technology Director</p>  <p>alexandra.lorie @rsmus.com</p>	<p>Alexandra has more than 15 years of experience providing audit and consulting services to governmental and not-for-profit clients. She is a director in RSM's information Technology (IT) Risk Advisory Services and business consulting practice. A sample of Alexandra's Florida public sector clients have included:</p> <ul style="list-style-type: none"> <li>• <b>City of Coral Gables</b></li> <li>• City of Coral Springs</li> <li>• City of Deerfield Beach</li> <li>• City of Hollywood</li> <li>• City of Jacksonville</li> <li>• City of Miami Beach</li> <li>• City of Miramar</li> <li>• City of Pompano Beach</li> <li>• Broward County Clerk of Courts</li> <li>• Dept. of Off-Street Parking</li> <li>• Palm Beach County</li> <li>• Martin County</li> <li>• Miami-Dade County</li> <li>• School Board of Miami-Dade County</li> <li>• South Florida Water Manag District</li> <li>• School Board of Broward C</li> <li>• School District of Palm Bea County</li> </ul>	<p>Alexandra specializes in complex integrated information system reviews and is experienced at issuing confidential reports under Florida Statute exemptions. She will serve as the information technology consultant of the controls utilized through the City's information technology systems which will be relied upon as part of the audit.</p>

Team Member	Experience	Role and Value to City
<p><b>Lisa Chanzit</b> Actuarial specialist</p>  <p>lisa.chanzit @rsmus.com</p>	<p>Lisa has more than 36 years of experience providing consulting services to governmental and not-for-profit clients. As a Director in the Actuarial Services practice of RSM's Human Capital Services unit, Lisa provides actuarial consulting services for self-insured and fully insured plan sponsors in the public and private sectors. A sample of Lisa's Florida public sector clients have included:</p> <ul style="list-style-type: none"> <li>• <b>City of Coral Gables</b></li> <li>• City of Deerfield Beach</li> <li>• City of Hollywood</li> <li>• City of Miami</li> <li>• City of Miami Beach</li> <li>• City of Miramar</li> <li>• City of Jacksonville</li> <li>• City of Pompano Beach</li> <li>• Palm Beach County</li> <li>• School Board of Broward C</li> <li>• School Board of Miami-Dad County</li> </ul>	<p>Lisa will assist the team with the review of actuarial reports as a subject-matter expert. She will provide independent reviews of the City's actuarial reports as part of our audit approach. She will focus on the methodologies used and significant assumptions applied.</p>

*Provide affirmation that all CPA's assigned to the engagement have properly maintained their Continuing Professional Education (CPE) in governmental accounting as required by the State Board of Accountancy.*

## Continuing professional education

We are committed to continuous learning and professional growth. Our Firm's competitive edge is the high level of professional competence that we provide to our clients. All employees are expected to continually maintain "state of the art" skills for client service. In order to maintain our high level of technical competence, we have continuing education programs for all partners and professional staff members, which exceed national and state standards. All of the audit professionals of RSM comply with the education requirements as set forth in *Government Auditing Standards*, published by the Comptroller General of the United States. All key members of the engagement team meet the educational requirements under Florida Statutes, Chapter 11.45.

RSM's audit and accounting programs train audit professionals to provide the accounting and auditing services which have become the cornerstone of our client relationships.

**All professional employees receive at least 40 hours of continuing professional education ("CPE") per year. Most professionals exceed that amount since each office location also conducts extensive training throughout the year.**

All professionals who participate in audits of governmental clients receive a minimum of 24 hours of government audit and accounting CPE every two years in subjects directly related to:

- The client's environment, including accounting unique to the industry.
- Auditing techniques as they pertain to satisfaction of federal audit requirements.

The following chart illustrates the governmental continuing professional education hours obtained for the last two years by the key engagement team members assigned to work on the City:

Employee	CPE Hours
Bob Feldmann	58
Donnovan Maginley	59
Scott Bassett	54
Anil Harris	52
Leany Perez	39
Gaby de la Cruz	28

Yearly, we conduct seminars for our clients and friends which have covered emerging issues in the government sector. **We will provide this training to the City, at no charge, for the life of this contract. We also will be providing technical newsletters and webinars throughout the year to the City’s accounting staff, as discussed below.**

### Publications and webcasts



As our client, the City will have access to a variety of technical and advisory publications that cover information about current events and changes in laws and regulations.

The following are examples of communications available to you:

- **Financial Reporting Insights.** A biweekly resource for recent financial reporting developments and practice issues.
- **RSM Tax Digest.** A monthly newsletter highlighting tax developments of interest to today’s organizations.
- **Educational webcasts and seminars.** We offer frequent virtual and in-person presentations on topics of importance to our clients.

### Timely information

We have resources dedicated to the timely communication of relevant information affecting business in general and our client’s industries in particular. A sampling of our publications which are available to clients and friends of the firm include:

- **Muse** – a quarterly newsletter for government and not-for-profit entities to keep them abreast of the latest industry news and information featuring topics such as risk assessment, benchmarking and audit committee effectiveness.
- **National A&A Insights** – an electronic newsletter covering the latest in audit and accounting developments relevant to all industries.

## SECTION 2: FINANCIAL STABILITY

*Proposer must provide a certified Balance Sheet and Statement of Profit and Loss for the preceding two (2) calendar or fiscal years. Statement shall be certified by either an appropriate Corporate Officer or an independent Certified Public Accountant.*

As a limited liability partnership, RSM US LLP has no requirement to prepare financial statements for external release. We affirm, however, that RSM has the capacity—both in size and financial strength—to serve our clients, as illustrated by the following:

- Founded in 1926, today RSM is the fifth largest accounting, tax and consulting firm in the U.S., as ranked in Accounting Today's 2016 Top 100 Report.
- For the most recent fiscal year ended April 30, 2015, RSM reported revenue of \$1.637 billion, an increase of 11.3% in comparison to the prior year. The average of our last three fiscal years of revenue is \$1.491 billion.
- RSM has 8,000 professionals and associates in over 80 cities nationwide.
- RSM US LLP is a member of RSM International, a global network of independent assurance, tax and consulting firms with more than 38,000 professionals worldwide.
- As of January 14, 2016, RSM US LLP was assigned a low risk commercial credit score. An independent D&B comprehensive credit report for RSM US LLP (DUNS # 07-348-2424) can be ordered via the D&B website at <http://www.dnb.com/>.

RSM US LLP maintains a level of insurance coverage customary for companies of our financial size and strength. We carry commercial general liability, automobile liability, statutory workers' compensation/employers' liability, property, network security & privacy liability, professional liability (i.e., errors and omissions), and other miscellaneous insurance policies. However, to affirm that RSM has significant size and financial strength to serve the City, following is a copy of our CFO certificate attesting to the financial condition of the firm.



**RSM US LLP**

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October 26, 2015

**PRIVATE & CONFIDENTIAL**

RSM US LLP is a private limited liability partnership. As such, we have no audit requirement nor do we have a requirement to prepare financial statements for external release. However, to demonstrate the financial strength of the organization, I can state that as of April 30, 2015, RSM US LLP had working capital in excess of \$200,000,000 and net assets in excess of \$655,000,000 and revenues for the fiscal year ending April 30, 2015 in excess of \$1,630,000,000.

\_\_\_\_\_  
Douglas Opheim  
Chief Financial Officer

Date: 10/26/15

## SECTION 3: PROJECT UNDERSTANDING, PROPOSED APPROACH AND METHODOLOGY

*Describe in detail, your approach to perform the proposed contract work. Include detailed information, as applicable, which addresses, but need not be limited to: understanding of the RFP scope and requirements, implementation plan, audit procedure, audit timeline, strategies for assuring assigned tasks are completed on time, and communication with City staff.*

The following diagram provides an overview of our overall audit methodology and approach:

### Key steps in the RSM audit process

UNDERSTAND THE CLIENT	RISK ASSESSMENT	FURTHER AUDIT PROCEDURES	EVALUATION	DELIVERY
<ul style="list-style-type: none"> <li>· Business objectives</li> <li>· Financial performance</li> <li>· Accounting policies</li> <li>· Internal control</li> </ul>	<ul style="list-style-type: none"> <li>· Risks of material misstatement (error or fraud)</li> <li>· Significant risks</li> <li>· Control deficiencies</li> </ul>	<ul style="list-style-type: none"> <li>· Tests of controls</li> <li>· Substantive analytical procedures</li> <li>· Substantive tests of details</li> </ul>	<ul style="list-style-type: none"> <li>· Audit evidence</li> <li>· Uncorrected misstatements</li> </ul>	<ul style="list-style-type: none"> <li>· Issue reports</li> </ul>

- **Understand the client**—We learn as much as possible about your business up front in order to properly understand the account balances, classes of transactions, and disclosures relevant to your activities.
- **Risk assessment**—We assess the risk that errors or fraud may cause a material misstatement of financial statements. We next decide whether the identified risks relate to specific relevant assertions related to significant account balances, classes of transactions, or disclosures, or whether they relate to the financial statements taken as a whole and potentially affect many relevant assertions. We then determine which of the identified risks of material misstatement are significant risks that require special audit consideration. We also identify internal control deficiencies, if they exist, as part of our risk assessment process.
- **Further audit procedures**—We next determine the nature, timing and extent of tests of controls and substantive procedures necessary to address the risks identified. We select transactions for testing using various approaches, which may include specific identification of transactions or may involve sampling. When audit evidence obtained from the audit procedures results in identification of previously unidentified risks of material misstatement or contradicts planned risk assessment procedures, we revise the assessment and plan and perform additional audit procedures to reduce risk of material misstatement related to those assertions to an acceptably low level.
- **Evaluation**—At the conclusion of the audit, we evaluate the sufficiency and appropriateness of the audit evidence obtained and whether the assessments of the risks of material misstatement at the relevant assertion level remain appropriate. We may redesign planned audit procedures based on our evaluation. We also evaluate the effects, both individually and in the aggregate, of factual, judgmental, and projected misstatements that are not corrected by the organization. We communicate all misstatements identified during the audit, other than those we believe to be trivial, to management and the audit committee on a timely basis.

- **Delivery**—Our audit culminates with the issuance of a report on the financial statements, report on internal control over financial reporting, report to the audit committee and, if applicable, communications of material weaknesses and significant deficiencies.

### Proactive resolution of accounting issues

We find that year-round communication and a proactive approach to accounting issues helps clients avoid surprises at the end of the audit process. For this reason, we encourage clients to call us to discuss new transactions as they arise.

Utilizing our wealth of understanding and experience serving complex municipalities, we have developed an audit approach tailored specifically for the City, with particular consideration for your controls, systems and personnel resources. Previously in the section on the audit workplan we laid out the individual areas and type of work that would be performed and this section provides an overview of our audit approach.

Our tailored approach has been extremely successful in helping our clients to more effectively manage risk in these litigious times. Two key reasons for this success are as follows:

- Our planning process includes extensive involvement from management to help us identify critical business and accounting issues. Your input will be incorporated into our risk assessment process, fraud risks, business changes and overall audit approach, ensuring that our audit processes are uniquely catered to your challenges. And most importantly, our intensive planning process will provide your staff with a specific understanding of what is expected of them, minimizing disruptions to everyone's work schedule throughout the year.
- We truly differentiate ourselves through a high level of partner involvement. Our senior level professionals will be involved throughout the entire process, from planning through report issuance. This will result in process efficiencies, better communication among audit staff members, and a more thorough explanation of audit result and recommendations for the future.

Ultimately, our audit process allows us to issue an opinion on the City's basic financial statements. The City will also receive a management letter which is intended to identify ideas and recommendations for improvement in various areas of your organization. These insightful recommendations are designed to help you not only achieve your objective, but also to improve the true value of the organization. Also, as noted earlier, we use the project tracker to ensure there are no surprises and any potential recommendations are communicated early. We start by confirming we have a clear understanding of the condition for which we are making a recommendation before formally drafting and presenting any recommendations.

**We see the quality of an audit relationship as more than a piece of paper that verified the accuracy of financial statements. We see it as an active communication between you, your financial partners and your business advisors. Our audit will offer the City more than just a report on financials—it will also serve as a valuable guide for your strategic imperatives.**



Our audit is segmented into the planning and interim, final fieldwork, and reporting phases as further detailed in this section.

### Planning Phase

#### *Boot Camp*

Upon being appointed as the City's auditors we will hold an entrance meeting with the Finance Director and City Manager. Based on that meeting we will prepare a detailed agenda for our initial kick-off meeting which we refer to as Boot Camp. Boot camp is a robust planning process that identifies issues up front and establishes clear expectations and lines of communication. This includes all key engagement team members and key city employees who will be involved in the audit process.

#### *Audit Plan*

We will then utilize the information obtained in the boot camp meeting and establish our client request list of items needed for interim fieldwork. We will also start the process of completing our detailed audit plan and initial risk assessments.

### Fieldwork Phase

#### ***Interim Fieldwork***

Interim fieldwork will be focused on developing a deep understanding of the City's significant transaction cycles. Our efforts will primarily focus on the revenue, expenditure and payroll cycles for each of the City's major governmental and enterprise funds. We will also examine the business cycles for the self-insurance/ risk management activities. During this phase of the audit we will request the City's internal control documentation over the major transaction cycles. We will also need access to personnel who initiate, authorize, process and record transactions in each of these cycles.

Prior to the initiation of year end fieldwork, we will schedule evaluations of the City's electronic data processing (EDP) systems. This phase of the audit will be conducted by our Technical Risk Advisory Services group (TRAS). Evaluations of the City's EDP systems will focus primarily on documenting the IT environment, identifying risks to the integrity of system data, and the testing of information technology general controls (ITGC). If it is determined to be effective we may also have TRAS conduct application level testing to provide substantive audit evidence over the specified transaction cycle. For example, if we successfully conducted application level testing over water resources fund, we could place reliance on the metering and billing system which would reduce our reliance on substantive testing.

At this point we will also pull statistical and non-statistical samples of revenue and expenditure transactions for testing of controls and tests of details.

## ***Final Fieldwork***

Year-end fieldwork will consist of substantive testing of account balances in addition to the completion of control testing that was performed at interim. The following is a summary of our anticipated audit approach by audit area. However, one of the core principals of auditing is unpredictability. Accordingly, the below list is not intended to be a comprehensive list of the procedures we will perform as the City's auditors.

### **Cash and cash equivalents**

Confirmation procedures will be performed to test the existence of cash. City bank reconciliations will be tested for accuracy, and cutoff procedures will be performed at the balance sheet date. Additionally, we will use IDEA software to test the sequential integrity of the City's check registers.

### **Investments**

Investment balances will be confirmed. Valuation testing will be performed through the use of our internal valuation specialists.

### **Receivables**

Receivable balances will be confirmed on a sample basis. A statistical sampling model will be used to select accounts for confirmation. For certain receivables, confirmations are not effective (i.e. parking and sanitation receivables, etc.). For these types of receivables, alternative procedures will be performed.

### **Capital Assets**

Capital asset additions will be tested for existence. Valuation will be tested primarily through substantive analytic procedures. Disposals of capital assets will be tested for proper authorization. If impairment of existing capital assets is indicated, we will examine management's calculation of the impairment loss.

### **Vouchers and Accounts Payable / Due to Other Government Agencies**

The completeness of vouchers and accounts payable will be tested through the examination of cash disbursement registers subsequent to the City's year end. If risk assessment procedures indicate a risk that recorded balances are incorrect, we will design substantive audit procedures to test the existence of those balances. This is often accomplished by using our IDEA software to "match" subsequent cash disbursements to the accounts payable detail.

### **Accrued Salaries / Accrued Compensated Absences**

Accrued salaries and accrued compensated absences will be tested through the use of substantive analytic procedure designed for a high level of precision. Control testing will be performed over the entire payroll cycle.

### **Bonds and Notes Payable**

Bonds and notes payable will be subject to confirmation procedures. Additionally, RSM will test compliance with debt covenants that are material to the financial statements. For example, RSM will test minimum debt service coverage as well as minimum debt reserve requirements.

## **Pension, Self-Insurance, and Other Post-Employment Benefits (OPEB) Liabilities**

The recorded values for pension, self-insurance, and OPEB liabilities are dependent on actuarial valuations. Our approach to auditing these valuations is threefold. The first step is to provide the valuation reports to our internal subject matter experts. RSM actuaries will evaluate the methods used in calculating the liability as well as the assumptions used in developing the models. Members of the audit team will then test the inputs given to the City's actuaries to determine that the City's actuarial models were based on complete and accurate data. Lastly, we will evaluate the professional credentials of the City's actuaries and confirm their independence from the City.

## **Net Position / Fund Balance**

Equity balances will be rolled forward from the prior year and recalculated by the auditors. Restricted balances will be traced to external restrictions or enabling legislation. Committed and assigned balances will be traced to ordinances and resolutions of the City Commission.

## **Revenues**

Revenues are subject to a mixture of procedures. Depending on the nature of the revenue we will perform control testing, substantive analytics, and substantive tests of details. Typically, revenue cycles that are comprised of large numbers of transactions and follow a predictable pattern (water and waste water, sanitation, and building permits, etc.) are more efficiently tested through substantive analytics and tests of control. Revenue cycles that are comprised of few transactions with large values per transaction (property tax, grant revenue, sales tax, and shared revenues) are effectively tested through substantive tests of details.

## **Expenditures / Expenses**

Our approach to testing expenditures / expenses is to segregate transactions by cycle. Our typical cycles include; payroll and related expenses, expenditures / expenses for goods and services, capital outlay, and debt service. Due to the volume of these transactions we generally employ dual purpose testing (control testing combined with substantive tests of details) utilizing a statistical or non-statistical sampling model. Tests are designed to provide evidence over completeness, occurrence, accuracy, and classification. Any identified errors are evaluated by projecting across the population. Expenditure testing, where possible, will also incorporate compliance testing selections to increase efficiency.

## **Compliance audits**

A substantial number of our public sector and higher education clients receive federal funds and require a single audit in accordance with OMB Circular A-133 or OMB Uniform Guidance, as applicable. Our team of professionals possesses comprehensive knowledge of accounting requirements, federal procurement regulations and cost accounting standards and their impact on organizations.

As a firm, we have performed hundreds of single audits annually and have received extensive training in governmental accounting, auditing and financial reporting. In addition, our professionals receive specialized training on the compliance requirements of the Florida Single Audit Act, OMB Circular A-133, OMB Uniform Guidance, and the use of the related compliance supplements, as applicable.

The engagement team brings in-depth knowledge of the Florida Single Audit Act, OMB Circular A-133, OMB Uniform Guidance, federal acquisition regulations, as applicable, and as interpreted by government auditors, positioning them to assist you in areas such as the following:

- Advise on allowable costs
- Interface and mediate with pertinent agencies in each step of an award process
- Defend your organization from allegations by audit agencies with regard to compensation, allowable costs and allocation, and timekeeping policies
- Review allocation of fringe expenses
- Review allocation of expenses among fringe, G&A, and overhead expense pools and the propriety of the bases over which they are allocated
- Compare proposed rates with actual rates and analyze variances
- Recommend the best presentation and timing of indirect rate structure revisions
- Perform proactive government audit risk assessments including evaluation of compensation, uncompensated overtime, timekeeping practices, capitalization and expense policies, and other issues as necessary.
- Provide recommendations on best practices to improve your internal controls over grant management

We will deliver more than just an interpretation of the rules and regulations as they exist. Our professionals will give the City insight into how the federal and state government operates, removing the burden of having to train staff in the intricacies of government grant accounting and federal/state regulations.

### [Reporting Phase](#)

The final segment of our audit plan consists of resolving any open testing, review of the audit work papers and financial statements, and the issuance of our opinions. A key aspect of our audit approach is the wrap up and review process. Our approach to completing the audit requires our senior team members to be in the field early and often. This means that you will see the engagement partner during the audit in your offices. We do not perform reviews remotely or “in the office”. Rather, we conduct them in real-time in your offices. This helps ensure that you will not have any late surprises that are identified by the partner reviews. This also provides for increased efficiency in the audit and makes our senior professionals available to City staff throughout the audit. We schedule the engagement to complete all reviews in the field, issue our opinions, and turn out the lights and leave the City facility.

Our approach to the audit would include, at a minimum, the following reviews of the financial statements, audit reports and workpaper files:

Review	Nature of Review
Engagement Performance and Administration Review, done by in-charge	Work of all assistants in detail, including workpapers, financial statements, audit report, compliance reports and management letter
Fairness Review, done by engagement manager	All workpaper files, financial statements, audit report, compliance reports and management letter
Partner Review, done by engagement partner	Financial statements, audit report, compliance reports, management letter, workpaper files for significant and critical areas, concurrence with conclusions of engagement team
Concurring Review, done by engagement quality review partner	Financial statements, audit report, compliance reports and management letter. Workpaper files for significant and critical areas, concurrence with conclusions of engagement team.

**Transparency and Communication**

We will communicate any internal control deficiencies found during the audit. Significant deficiencies and material weaknesses will be identified in the report on internal controls. Deficiencies discovered will be reported in the management letter. We will make a written report of any irregularities or illegal acts of which we might be made aware and will report such findings immediately to the City Manager. Any nonreportable conditions which may be discovered will be reported in a separate letter to management and will be referred to in the report on compliance and internal controls.

We ensure constant communication and transparency in the audit process through the use of our web-based dashboard and project tracker. The project tracker accumulates the status of pending items, open issues and questions, any potential control deficiencies, and any other matters of audit significance. Samples of the project tracker reports are shown below and on the next page:

The tasks performed are tailored specifically for each engagement. Below is a sample from one of our engagements:



## Project Tracker

Engagement Dashboard

Pending PBC Items

<b>Project Name</b>	City of _____	<b>Planned Start</b>	July 21, 2015
<b>Project Manager</b>	Brett Friedman	<b>Planned End</b>	February 27, 2016

Activity Summary as of:		November 1, 20XX		
Activities	Planned Start	Planned End	Actual % complete	Remaining % to complete
Capital Asset	November 21, 2015	December 7, 2015	50%	50%
Risk Management	November 21, 2015	December 7, 2015	75%	25%

Listing of PBC Items or other open points not provided:

Transaction Cycle	# of PBC items pending	PBC Item Pending	Date
Capital Asset	2	C3 & C4	11/12/2015
Risk Management	1	RM2	11/12/2015
<b>Total</b>	<b>3</b>		

Listing of upcoming PBC Items due:

Transaction Cycle	PBC Item	Due Date
Treasury	T1 - Bank Reconc for all cash accounts as 9/30/15	11/02/2015
Treasury	T2 - Bank statements for Sept, Oct, Nov 2015	11/02/2015
Treasury	T3 - Investment schedule of unrealized gains and losses	11/02/2015
Treasury	T4 - Restrict cash work sheet	11/02/2015
Treasury	T5 - Roll forward of long-term and short-term debt	11/02/2015

Engagement Dashboard									
Task / Activity	Date Requested	Due Date	Work Status				Partner Review	Issues/ Exceptions noted	Comments
			Date Received	Staff Prepared	In-charge review	Mgr Review			
<b>Final PBC Items</b>									
<b>Capital Assets</b>									
C1 - Capital Asset Schedule Roll forward including additions, deletions and related accumulated depreciation as of 9/30/15	07/02/2015								
C2 - Capital Assets Schedule and Accumulated Depreciation details as of 9/30/15	07/02/2015								
C3 - Support voucher for purchases of Capital Assets, and related board resolutions if applicable	07/02/2015								
C4 - Analysis of interest capitalization costs	07/02/2015								
<b>Risk Management</b>									
RM1 - Liability self insurance actuarial report	07/02/2015								
RM2 - Summary loss report	07/02/2015								
RM3 - Open and closed paid claims provided to actuary	07/02/2015								
RM4 - Health self insurance claims lag analysis fo reserve	07/02/2015								
<b>Treasury</b>									
T1 - Bank reconciliation for all cash accounts as 9/30/15	07/02/2015								
T2 - Bank statements for Sept., Oct., Nov 2015	07/02/2015								
T3 - Investment schedule of unrealized gains and losses									
T4 - Restricted cash worksheet	07/02/2015								
T5 - Roll forward of long-term and short-term debt	07/02/2015								
<b>Accounts Payable</b>									
AP1 - Check registers from Oct 1 through November 23, 2015 (additional check runs will be requested till the end of fieldwork date)	07/02/2015								
AP2 - AP detail as of 9/30/15	07/02/2015								
<b>Single Audit</b>									
SA1 - Schedule of expenditures of federal awards	07/02/2015								
6. A schedule of future maturities for outstanding debt (5 year debt payout schedule).	07/02/2015								

The following chart depicts our proposed audit timeline for each fiscal year beginning with 2016, based on the timeline provided in the RFP. This may be modified based on discussion with City management during our audit planning meetings.

Audit Stage	Sept	Oct	Nov	Dec	Jan	Feb	March
<b>Planning Phase:</b>							
Entrance conference	█						
Detailed audit plan & list of PBC schedules	█						
<b>Field Work Phase:</b>							
Interim work		█					
Final field work					█	█	
<b>Reporting Phase:</b>							
Comments on draft reports					█	█	
Final reports issued						█	█
Exit conference							█
Presentation to City Commission							█

Progress meetings will be held with the Finance Director at the conclusion of interim work and throughout final fieldwork until issuance of the final report.

*Provide recent, current and projected workload for the Proposer and auditors assigned to the City's account. Explain how this potential contract will fit into the Proposer's workload.*

If we are engaged by the City, you will be a priority for our Firm and to each member of your engagement team. Our work load fluctuates based on a number of factors, including timing and currently pending engagements. Regardless, our firm has excelled at managing its human resources so that our work load never surpasses the ability of our assigned teams to devote the time and attention necessary to add value to our clients' organizations. Our ability to manage our workload is evidenced by relatively low turnover rates and is supported by clients' opinions of our service.

The engagement team along with City management will design a plan that will ensure expectations are met along with responsive and timely delivery of services as required by the City. The engagement in-charge and staff will be solely dedicated to the City from start to finish for the audit. We believe this to be a team effort so that all team members understand their roles, expectations, deliverables and timelines.

RSM has the bench strength of our seven Florida offices and our national public sector practice that we can draw upon to ensure that the City is served to the best of our ability. Our public sector team works diligently to ensure our client engagements are scheduled such that our client's timelines are considered and target dates are met.

Following is a summary of the current municipal audit clients being served by our Miami office location with the fiscal year end of September 30<sup>th</sup>:

- City of Coral Gables
- City of Hollywood
- City of Miami
- City of Pompano Beach
- City of Miami Department of Off-Street Parking
- Miami-Dade County General Segment, Seaport Department and Solid Waste Department

We have a proven track record of delivering timely and quality services to the City of Coral Gables over our 12 years of service . If we are retained as the City’s auditors, we will continue to provide the same level of service that the City has come to expect. Since our current workload includes the City, we do not anticipate any scenario under which we will have difficulty completing the requested work.

*Include a description of the Proposer’s procedures for ensuring quality control and the confidentiality of information obtained from the City.*

**Protection of data from intrusion or unauthorized dissemination**

Data security is of utmost importance to us. Our firm has extensive information security policies and procedures that enable us to provide the necessary protection to client data.

**Secured file transfer protocol.** As an RSM client, you will have access to our secured file transfer protocol (SFTP). We will deploy an SFTP data repository in an effort to ensure client-prepared data files are posted to a central location, thus reducing, or otherwise eliminating, issues that may arise when such files are exchanged between client personnel and audit staff. The program we use is called Collaborate and you will have the ability within the program to designate which City staff can have access. Since we realize there are sometimes sensitive data like payroll, multiple folders can be established and access rights for City staff can be restricted to appropriate personnel only.

**Physical security**

We have in place policies that establish generally accepted standards of physical security concerning the protection of non-public personal information and also client business information from loss, misuse, alteration or destruction. For example, the RSM data center, which contains the application and data processing and storage equipment, is physically secured and is isolated from the public. Only authorized personnel have access to the data center. Data is backed up regularly and stored off site in a secure location. A data center disaster recovery plan is in place and tested regularly.

In addition, RSM policies also require that paper documents be used and stored in a manner that will protect them from unauthorized disclosure.

**Electronic security**

Generally accepted controls have been adopted to protect electronically collected, processed and stored client business and non-public personal information. This includes, but is not limited to: network security tools, virus and malware protection; security patch maintenance, access to information and systems based on “need to know” basis; encryption or alternative security measures for email; laptop encryption, as well as standard authentication tools for all employees.

**Data retention and destruction**

We have in place data retention and destruction standards, procedures and processes as required by law, regulation and professional standards that govern each segment of the business.

We have a comprehensive information security policy, covering all aspects of security including Acceptable Use. Major revisions occur annually and are approved by the appropriate management. All employees and those non-employees who access our systems receive the policy for review and agreement upon hire and then annually.



**Accountabilities**

Our information security, compliance and privacy programs are headed by senior directors with an information security manager and team. Program priorities are regularly reviewed on the basis of risk. The group is accountable for policy development, consulting, monitoring and assessing risk to information assets. It provides guidance and education on the use of confidential information. It approves major initiatives to enhance information security. It performs due diligence on all new vendors that have access to confidential information and ensures that contracts with such vendors require adequate safeguards. It also assesses our firm's compliance obligations for managing risks to information and takes steps to support compliance.

**Access controls**

RSM uses the industry standard "defense in depth" approach to systems access. Laptop computers have whole disk encryption, and firm-issued portable devices are encrypted. All computers utilize standard hard drive authentication tools. Network access and access to business applications is controlled, the configuration of which is based on generally accepted industry practices. Security practices, such as user provisioning and de-provisioning, one ID per user, password standards and management, etc. are based on standard industry practices. There is an established patch management program to review and apply security patches.

**Data disposal**

RSM uses generally accepted practices for the secure disposal of its computing assets. All assets are permanently "wiped" of information prior to disposal. It is our company policy to destroy paper-based confidential information in accordance with industry standards and prevailing laws.

**Incident Detection and Response**

Industry standard intrusion detection technology and monitoring has been applied to the RSM wide area network (WAN). There is an incident response plan. RSM has established processes for managing data losses and takes action in compliance with prevailing laws and regulations.

**Security audits**

RSM security is audited as part of an internal audit schedule. Ad hoc assessments also are conducted by RSM personnel. A vulnerability scan of the RSM Network is conducted on a quarterly basis. There is also an annual review of internal controls.

**Working papers audit documentation retention and access policies**

Audit documentation is the property of the auditor. It is not a part of, or a substitute for, a client's records. During the course of an audit, we accumulate records containing data that should be reflected in the client's books and records. Accordingly, copies of such records in our possession are not returned to the client. The engagement office and the engagement team adopt reasonable procedures to maintain the confidentiality of the audit documentation. Our firm retains audit documentation in accordance with our firm policy, which complies with professional standards that currently require retention of audit documentation for a minimum of seven years after the issuance of our report.

## SECTION 4: PAST PERFORMANCE AND REFERENCES

Provide a minimum of three (3) references from public sector agencies, particularly municipal/local government, for which Proposer has performed similar scope of services in the past two (2) years. Please include: (1) client name, (2) address, (3) contact name, (4) contact telephone number, (5) contact email address, (6) term of contract (start and end date), (7) contract amount, (8) services provided. **DO NOT include work/services performed for the City of Coral Gables or City employees as reference.**

The following chart provides references for current government entities to which we provide audit services.

Client name and address	Contact information	Term of contract	Contract amount	Services provided
<b>City of Miami</b> 444 SW 2 Avenue Miami, FL 33130	Jose Fernandez Finance Director 305.416.1324 jmfernandez @miami.gov.com	2007 – 2010 2014 - 2018	\$1,180,000 \$2,305,000	Annual audit and federal and state single audits; special reports
<b>City of Coral Springs</b> 9551 W. Sample Road Coral Springs, FL 33065	Kim Moskowitz Controller 954.344.1092 kmoskowitz @coralsprings.org	2006 – 2015	\$1,104,000	Annual audit and federal and state single audits; audit of Community Redevelopment Agency
<b>City of Hollywood</b> 2600 Hollywood Blvd. Hollywood, FL 33020	Ernie Acosta Division Director, General Accounting 954.921.2321 eacosta @hollywoodfl.org	2009 – 2015	\$1,816,000	Annual audit and federal and state single audits; audit of Community Redevelopment Agency; pension plans audit
<b>City of Pompano Beach</b> 100 W. Atlantic Blvd. Pompano Beach, FL 33060	Suzette Sibble Finance Director 954.786.4605 suzette.sibble @copbfl.com	2005 – 2015	\$1,352,000	Annual audit and federal and state single audits
<b>City of Miramar</b> 2300 Civic Center Place Miramar, FL 33025	Elaine Connors Assistant Finance Director 954.602.3051 econnors @miramarfl.gov	2011-2013 2014-2016	\$298,500 \$335,200	Annual audit and federal and state single audits

*Provide a list with contact information of public sector clients that have discontinued use of Proposer's services within the past two (2) years and indicate the reasons for the same. The City reserves the right to contact any reference as part of the evaluation process.*

The following clients have discontinued their services with RSM and the reason for discontinuance is outlined below.

<b>Client name and address</b>	<b>Contact information</b>	<b>Term of contract</b>	<b>Reason for discontinuance of service</b>
<b>City of Deerfield Beach</b>	Hugh Dunkley Finance Director 954.480.4225 hdunkley@deerfield-beach.com	2005 – 2014	Contract expiration.
<b>City of West Palm Beach</b>	Lynn Greene Accounting Manager 561.822.1329 lgreen@wpb.com	2006 – 2010	Contract expiration.

## SECTION 5: PROPOSAL PRICING

*Pricing should be broken down using the enclosed form in Section 6.*

**See Appendix to this proposal for proposed pricing.**

## SECTION 6: PROCUREMENT FORMS

*Proposer shall complete and submit as part of its Response one (1) original of the following forms and/or documents.*

RSM reserves the right to negotiate with the City specific terms of the sample Professional Services Agreement to the satisfaction of both Parties, primarily to comport with industry regulatory standards and internal firm policy.

**See Appendix to this proposal for all required procurement forms.**

## APPENDIX

Biographies

Proposed Pricing

Required Cover Sheet & Check List when Evidencing Insurance

Peer Reviews

License Copies

Contractor's Affidavit

Schedule A – Certificate of Proposer

Schedule B – Non-Collusion and Contingent Fee Affidavit

Schedule C – Drug-Free Statement

Schedule D – Proposer's Qualification Statement

Schedule E – Statement of No Response

Schedule F – Code of Ethics, Code of Conflict of Interest, Code of Silence

Schedule G – American's with Disabilities Act (ADA)

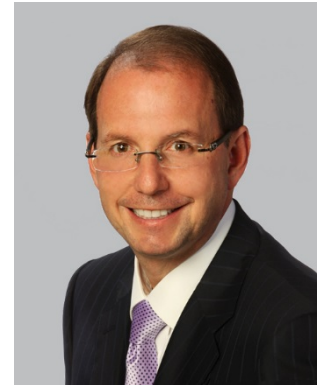
Schedule H – Public Entity Crimes

Schedule I – Acknowledgement of Addenda



## **Bob Feldmann, CPA**

Partner, Public Sector  
National Public Sector Assurance Leader  
RSM US LLP  
Miami, Florida  
bob.feldmann@rsmus.com  
305.442.8801



### **Summary of experience**

Bob is our Southeast Market Public Sector Practice Leader and is the Miami Office Managing Partner. He is the National Public Sector Assurance Leader for the firm. Bob is part of the Firm's Tribal Services and National Gaming Group. Bob has over 30 years of audit and accounting experience, serving as partner on various not-for-profit and governmental clients. His experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act, Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida. Bob has had the opportunity to serve as the client service partner on the City of Coral Gables' audits for the past 12 years.

### **Representative client list**

- **City of Coral Gables**
- City of Miami
- City of Aventura
- City of Cooper City
- City of Coconut Creek
- City of Deerfield Beach
- City of Jacksonville
- City of North Miami
- City of North Lauderdale
- City of Palm Beach Gardens
- Broward County
- Palm Beach County
- Boca Raton Airport Authority
- Miami-Dade County School Board
- Seminole Tribe of Florida
- University of Miami
- Palm Beach County Department of Airports

### **Professional affiliations and credentials**

- American Institute of Certified Public Accountants, member
- Beacon Council, board member
- Broward County Salvation Army Adult Rehabilitation Center, Advisory Council Chairman
- FIU President's Council
- FIU School of Accounting Advisory Board
- Florida Government Finance Officers Association, associate member
- Florida Healthcare Association
- Florida Institute of Certified Public Accountants, member
- Government Finance Officers Association, associate member
- Greater Miami Chamber of Commerce, trustee member
- Healthcare Financial Management Association

### **Education**

- Bachelor of Science, Accounting, University of Florida
- Master of Science, Taxation, University of Miami
- CFO Program, University of Minnesota Graduate School of Business



## **Donnovan Maginley, CPA**

Partner, Audit and Accounting Review  
RSM US LLP  
Miami, Florida  
donnovan.maginley@rsmus.com  
305.569.7986



### **Summary of experience**

Donnovan has over 20 years of audit experience and has devoted his entire career serving the public sector. Throughout his career, he has managed and supervised audits of very large and complex municipal engagements, including City of Coral Gables, Miami-Dade County, Broward County, and the City of Miami. His recent experience afforded him the opportunity to implement GASBs 67 and 68. Donovan has been involved in special projects that include assisting in the development of an operating budget for a municipal entity that was declared to be in a financial emergency, the preparation of comfort letters in association with various bond offerings, and the formation of an indirect cost allocation plan that aided in the allocation of applicable cost to grants. Donovan's extensive experience enables him to provide timely feedback and "best practice" recommendations relating to various accounting practices and internal control improvements.

### **Representative client list**

- **City of Coral Gables**
- City of Miami
- City of Hollywood
- City of Miami Beach
- City of Miami, Department of Off-Street Parking
- Miami-Dade County
- Miami-Dade Seaport Department
- Miami-Dade Solid Waste Department
- Broward County
- Palm Beach County
- City of Cooper City
- City of Florida City
- City of Miami Springs
- City of North Miami
- City of Palm Beach Gardens
- City of Pompano Beach
- City of Sunrise
- Miami-Dade County School Board
- Palm Beach County School District

### **Professional affiliations and credentials**

- Certified Public Accountant, State of Florida and Washington D.C.
- American Institute of Certified Public Accountants, Member
- Florida Institute of Certified Public Accountants, Member
- Government Finance Officers Association and Florida GFOA, Associate Member
- Board member and finance committee member of the Miami Coalition for the Homeless

### **Education**

- Barry University, Bachelor of Science, Accounting
- Barry University, Masters of Professional Accounting



## **Tim Ellenwood**

Director, Employment Tax  
State and Local Tax  
RSM US LLP  
Vienna, Virginia  
tim.ellenwood@rsmus.com  
703.336.6480



### **Summary of experience**

Tim is an employment tax director based in our Vienna, Virginia office. He joined RSM in 2011 and serves as an employment tax leader in the East Region.

Tim is a state and local tax professional with more than 30 years of experience. He specializes in federal, state, and local employment tax matters. Tim regularly consults with multistate taxpayers in addressing technical issues in the areas of payroll reporting and processing, unemployment taxation and reporting requirements for independent contractors. In addition, Tim has extensive experience with assisting companies with employment tax issues associated with corporate transactions (acquisitions, mergers & reorganizations), golden parachute, worker classification, taxation of executive compensation and benefits, taxation of stock based compensation, refund reviews, state nonresident withholding and other complex employment tax matters.

Prior to joining RSM, Tim spent 8 years as an employment tax leader with a Big 4 accounting firm. During his career, he has also spent time with several national employment tax and regional accounting firms. Tim has provided employment tax services to employers of all size, small to Fortune 100 companies, including the federal government.

### **Professional affiliations and credentials**

- Certified Payroll Professional
- American Payroll Association

### **Education**

- Bachelor of Science in Business Administration, University of Northern Colorado





## **Scott Bassett**

Partner

RSM US LLP

New Haven, Connecticut

scott.bassett@rsmus.com

203.773.6615

### **Summary of experience**

Scott is a Partner in the New Haven, Connecticut office of RSM US LLP. His industry strengths include government and not-for-profit organizations. Scott has over 25 years' experience specializing in the audits of governmental and nonprofit organizations throughout the State of Connecticut.

### **Professional associations, affiliations and credentials**

Scott has served on the Connecticut GFOA Technical Standards Committee, and on the CSCPAs' Governmental Accounting and Auditing Committee. He is a past member of the Special Review Committee for the GFOA Certificate of Achievement for Excellence in Financial Reporting Program. Scott is a Certified Public Accountant, a member of the American Institute of Certified Public Accountants and the Connecticut Society of Certified Public Accountants, and the Connecticut and U.S. Government Finance Officers Association.

Scott has been awarded the Certificate of Educational Achievement (CEA) in Governmental Accounting and Auditing from the AICPA for successful completion of an integrated program in Governmental Accounting and Auditing.

### **Representative client list**

- **City of Coral Gables, FL**
- City of Coral Springs, FL
- City of Hollywood, FL
- City of Miami, FL
- City of Miramar, FL
- City of Hartford, CT
- City of New Haven, CT
- City of Stamford, CT
- City of New Britain, CT
- Town of Westport, CT
- Financial Accounting Foundation
- Town of Darien, CT
- Town of Wilton, CT
- City of Norwalk, CT
- City of Danbury, CT
- City of Providence, RI
- City of West Haven, CT
- Town of Greenwich, CT
- City of Manchester, NH
- Town of Glastonbury, CT
- Town of Waterford, CT

### **Education**

Scott is a graduate of Central Connecticut State University, and obtained the AICPA Certificate of Education Achievement Award in Governmental Accounting and Auditing in September 1990

### **Licensing**

- Connecticut
- New York
- Rhode Island



## **Anil Harris, CPA**

Senior Manager, Public Sector, Assurance Services  
RSM US LLP  
Fort Lauderdale, Florida  
anil.harris@rsmus.com  
954.356.5730

### **Summary of experience**

Anil has over 10 years of government auditing experience. His experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act, Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida. Anil's recent experience afforded him the opportunity to implement GASB 67 and 68. Anil's primary focus is working on municipal/local governments and not-for-profit entities within the South Florida region.

### **Representative client list**

- **City of Coral Gables**
- City of Miami
- City of Miramar
- City of Coral Springs
- City of Hollywood
- City of Coconut Creek
- City of Jacksonville
- Glades County
- Miami-Dade County
- Palm Beach County
- School Board of Miami-Dade County
- School District of Palm Beach County
- Miami-Dade Seaport Department
- Miami-Dade Solid Waste Department

### **Professional affiliations and credentials**

- Certified Public Accountant licensed in Florida
- Member, American Institute of Certified Public Accountants
- Member, Florida Institute of Certified Public Accountants
- Member, Florida Government Finance Officers Association

### **Education**

- Bachelor of Science, Accounting, University of Florida
- Masters, Accounting, University of Florida



## **Leany Perez, CPA**

Manager, Public Sector  
RSM US LLP  
Miami, Florida  
leany.perez@rsmus.com  
305.569.7968

### **Summary of experience**

Leany has over 10 years of audit and accounting experience and has specialized in public sector and not for profit entities. Her experience includes performing audits in accordance with *Government Auditing Standards*, OMB Circular A-133, Federal Single Audit Act and the Rules of the Auditor General of the State of Florida. Leany serves as liaison between clients and managers/partners in a manner to help ensure the information flow from the client to the audit team is efficient. Her experience provides her with the ability to meet challenging client requirements and to provide services while processing strong communication, interpersonal, analytical, and research abilities. Her recent experience provided her the opportunity to assist clients in implementing GASB Statement 67, Financial Reporting for Pension Plans, an amendment of GASB Statement No. 25, GASB Statements 68, *Accounting and Financial Reporting for Pensions* and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

### **Representative client list**

- **City of Coral Gables**
- City of Miami Beach
- Department of Off-Street Parking
- Greater Miami Convention and Visitor Bureau
- Miami-Dade County
- Miami-Dade Transportation
- School Board of Miami-Dade County
- University of Miami

### **Professional affiliations and credentials**

- Certified Public Accountant licensed in Florida and Delaware
- Member, American Institute of Certified Public Accountants
- Member, Florida Institute of Certified Public Accountants
- Member, Florida Government Finance Officers Association

### **Education**

- Bachelor of Science, Accounting, Florida International University
- Masters of Accounting, Florida International University



## **Gabriela de la Cruz**

Sr. Associate, Audit Services  
RSM US LLP  
Miami, Florida  
gaby.delacruz@rsmus.com  
305.569.4182



### **Summary of experience**

Gaby has over 6 years of audit experience and specializes in public sector and benefit plan audits. Gaby focuses on cities, school districts, and not-for-profit organizations. Her experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act and Rules of the Audit General of the State of Florida.

### **Representative client list**

- **City of Coral Gables**
- City of Hollywood
- City of Miami Beach
- Department of Off-Street Parking
- Miami-Dade Solid Waste Department
- Miami Children's Hospital
- Miami-Dade School Board
- University of Miami
- Washington Metropolitan Area Transit Authority

### **Professional affiliations and credentials**

- Member, American Institute of Certified Public Accountants
- Member, Association of Latino Professionals in Finance and Accounting

### **Education**

- Bachelor of Business Administration, Business Management, University of Florida
- Masters of Accounting, Florida International University



## Ray Soriano

Director, RAS Security & Privacy  
RSM US LLP  
ray.soriano@rsmus.com  
954.356.5679

### Summary of experience

Ray is a senior cybersecurity executive successful in leading and overseeing large-scale global design, implementation, and optimization initiatives that meet critical business objectives supported by over 25 years of proven leadership, risk management and consulting experience.

Ray is an articulate speaker, astute negotiator and problem-solver. He possesses outstanding team leadership, strategic planning, decision-making, and organizational skills and is adept at identifying security risks, creating options, and successfully implementing solutions.

### Technical experience

- Directories: Sun One Directory, Active Directory (LDAP v2/v3 compliant directories)
- Firewall & IDS/IPS: Checkpoint Firewall-1, NAI Gauntlet, Cisco IOS v10 - 12, Cisco PIX, Microsoft Proxy Server, Altavista firewall, Watchguard, NetScreen 100; packet filter, application level and stateful inspection type firewall technology. Network-based, host-based Intrusion and Prevention type technologies.
- HP Arcsight ESM and logger, Splunk Enterprise, IBM QRadar
- Networking Products: Cisco, Bay Networks/Nortel and 3Com
- Operating Systems: Sun Solaris 2.3-2.8, AT&T NCR SVR4 2.04, Sybase v10, HP-UX 9.X-11.X, Windows 7,8 & 10, Windows 95/98, Windows NT 3.51, 4.0 & 200x client/server, Novell 3.x & 4.x Windows 3.1/XP/Vista, DOS, Linux (variants)
- Security Applications: RSA ACE/Server and ACM1600, SeOS v1.43 & 2.0, BoKS 4.1 & 4.2, Axent Omniguard, Tripwire, Internet Security Safesuite 4.x & 5.0, NAI CyberCop, Axent Netprowler, CSP, SAT, Kane Security Analyst NT, Bindview EMS, AuditTrack, Auditware, CA Sessionwall, ISS Realsecure, Entrust PKI solutions, RACF (REL 1.9.1 & 1.9.2), OMNIGUARD, and various publicly available security software (e.g. Nmap, Wireshark/etherreal, Nessus, Proxy-based tools, etc).
- Security Information Event Management:
- Web Servers: IIS 3.0-6.0, Apache, Netscape Enterprise

### Certifications/licenses

- ACE Server v3.0 Administration
- Aventail Extranet Client & Server Professional
- Bindview EMS Console & NOSAdmin for Netware & NT
- Certified Checkpoint Security Administrator (CCSA)
- Certified CheckPoint Security Engineer (CCSE)

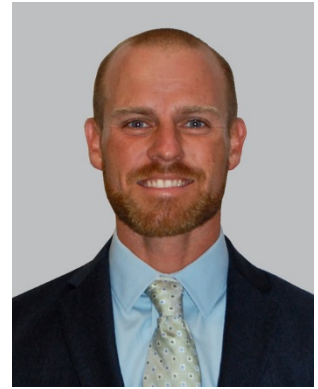
- Certified in Risk and Information Systems Control (CRISC) - active
- Certified Information Security Manager (CISM)
- Certified Information Systems Auditor (CISA)
- Certified Information Systems Security Professional (CISSP) - active
- Certified Secure Software Lifecycle Professional (CSSLP) - inactive
- Courion AccountCourier, ProfileCourier, PasswordCourier IMS solution suite
- Deloitte & Touche: Trainer for HackERS 2000
- Netegrity SiteMinder Installation and Architecture
- Novell 3.x Administration
- Oblix NetPoint and CoreID Installation and Architecture
- PIX Firewall Administration
- RACF Administration
- Tivoli Policy Director Installation and Architecture
- UNIX System Administration
- Waveset Lighthouse Installation and Architecture

## **Memberships/affiliations**

- Computer Security Institute (CSI)
- Information Systems Security Association (ISSA) Vice President, South Florida Chapter 2002-2003
- International Computer Security Association (ICSA)
- ISACA Member 2008 - present
- ISC2 Certified Information Systems Security Professional (CISSP)
- ISC2 Certified Security Software Lifecycle Professional (CSSLP)
- South Florida Chapter Infragard
- USENIX Association and Security Administrators' Guild (SAGE)

## **Education**

- Bachelor of Arts, Economics, Old Dominion University



## David Luker

Director, Risk Advisory Services  
Subject Matter Expert – Construction  
RSM US LLP  
Melbourne, Florida  
david.luker@rsmus.com  
321.751.6223

### Summary of experience

David has over 11 years of public accounting experience that includes: planning and managing construction closeout audits, facilities and construction internal audits, contract compliance engagements, and other consulting services. He is responsible for project management, risks and controls, business process analysis, contract compliance services, risk management, and forensic investigations. David has led teams on construction audit projects throughout Florida and nationwide. David is 100% dedicated to risk advisory services within the construction industry, predominantly consisting of higher education, public sector, government and school district construction auditing.

Prior to joining RSM, David led external audit and tax services for construction contractors at a regional accounting firm. In 2014, David was named among the Orlando Business Journal's top 40 professionals under 40 years old.

### Representative client list

- Arlington County, Virginia
- Brevard County
- Brevard County School District
- Broward College
- Broward County School District
- Capital One Services
- City of Orlando
- Jacksonville Aviation Authority
- Osceola County School District
- Prince William County, Virginia
- Swire Properties
- The State of Florida
- University of Central Florida

### Professional affiliations and credentials

- Alabama Institute of Certified Public Accountants
- American Institute of Certified Public Accountants
- Certified Public Accountant licensed in Alabama

### Education

- Master of Business Administration, Finance, summa cum laude, Illinois State University
- Master of Science, Accounting, magna cum laude, Illinois State University
- Bachelor of Arts, Accounting, Illinois State University



## Alexandra M. Lorie

Director, RAS Technology  
RSM US LLP  
Miami, FL  
alexandra.lorie@rsmus.com  
305.742.7117

### Summary of Experience

Alexandra Lorie is a Director in RSM's Information Technology (IT) risk advisory and business consulting practice in Miami, Florida. Alexandra is a consulting professional and project manager with over 15 years of experience working in "Big 4" and global technology consulting firms. Alexandra has experience leading and coordinating business and IT engagements helping companies in a variety of industries. Alexandra possesses a Master's in Management Information Systems.

Areas of experience include IT general control and application control reviews, IT risk assessments, Sarbanes-Oxley Section 404 and FDICIA compliance, IT attestation (SOC 1/2), project and engagement management, special IT projects and program assessments, business process analysis and improvement, policy and procedure evaluation and development, and system development and implementation.

### Representative Client List

- City of Coral Gables
- City of Miami
- City of Miami Beach
- City of Coral Springs
- City of Hollywood
- City of Homestead
- City of Jacksonville
- City of Miramar
- City of Pompano Beach
- Palm Beach County  
Department of Airports
- Broward County School Board
- School District of Palm Beach  
County
- School Board of Brevard County
- School Board of Miami-Dade  
County
- Department of Off-Street Parking
- Greater Miami Convention &  
Visitors Bureau
- John S. & James L. Knight  
Foundation
- Broward County Clerk of Courts
- Coral Gables Clerk of Courts
- South Florida Water  
Management District
- Brevard County
- Miami-Dade County

### Professional Affiliations and Certifications

- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors (IIA)

### Education

- Master of Science in Management Information Systems, Florida International University
- Bachelor of Business Administration in International Finance and Marketing, and Computer Information Systems, University of Miami





## **Lisa Chanzit**

Actuarial Specialist  
RSM US LLP  
Farmington, CT  
lisa.chanzit@rsmus.com  
410.246.8420



### **Summary of Experience**

Lisa is a Director in the Actuarial Services practice of RSM's Human Capital Services unit, providing actuarial consulting services for self-insured and fully insured plan sponsors in the public and private sectors. She has over 36 years of actuarial experience. She provides actuarial support for the firm's audits of government entities, insurance companies, captives, risk pools, and self-insured corporations.

### **Representative Client List**

- City of Coral Gables
- City of Deerfield Beach
- City of Hollywood
- City of Miami
- City of Miami Beach
- City of Miramar
- City of Jacksonville
- City of Pompano Beach
- Palm Beach County
- School Board of Broward County
- School Board of Miami-Dade County

### **Professional Affiliations and Credentials**

She is a member of the Public Risk Management Association working group on Accounting Standards and Reporting Guidelines and GASB10 Omnibus Project Committee. She is also a member of the CAS Textbook Committee, Syllabus Committee, Hachemeister Prize Committee, Audit Committee, and AAA Financial Reporting Principles Committee.

### **Education**

- Bachelor of Arts in Mathematics and Biology from the University of Rochester
- Master of Science in Statistics from the University of Chicago

6.1: PROPOSAL PRICING

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6.2 **PROPOSAL PRICING FORM**

Each Proposer shall ensure the Proposal Pricing Schedule listed in the following pages is completed in full, with Proposer providing a detailed list of all costs to provide Services.

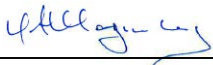
Proposers should carefully follow the instructions outlined below, particularly with respect to the format and number of pages allotted to each topic, if applicable. Failure to follow these instructions may be considered grounds for excluding a proposal from further consideration.

Proposer shall submit a Proposal expressing its interest in providing the services described herein. To receive consideration, this Request for Proposal must be submitted in its entirety, with all forms executed. All corrections to prices made by the Proposer must be initialed. Any additional information to be submitted as part of the Proposal may be attached behind the Proposal Pricing Schedule, carefully cross-referencing each item number and/or letter.

The City reserves the right to add or delete any service, at any time. Should the City determine to add an additional service for which pricing was not previously secured; the City shall seek the Successful Proposer to provide reasonable cost(s) for same. Should the City determine the pricing unreasonable, the City reserves the right to negotiate cost(s) or seek another vendor for the provision of said service(s).

---

Proposer: RSM US LLP Address: 801 Brickell Avenue #1050, Miami, Florida

Contact Name Donnovan Maginley Title Partner Signature 

Telephone 305.569.7986 Email donnovan.maginley@rsmus.com

---

## PRICE PROPOSAL

**Instructions:** Provide below a flat fee price proposal, per year, for the initial three (3) year term of the contract. Please provide as well a fee schedule of hourly rates for additional work which may be requested by the City. Prior to each renewal term of the resulting agreement, annual fees and hourly rates (for additional services) shall be negotiated by the City with the Successful Proposer. The annual fee and hourly rate shall include, but not be limited to, full compensation for labor, any and all equipment used, travel time and related expenses and any and all other costs to the Proposer.

### A) ANNUAL FEES:

External Auditing Services Annual Fee (Year 1\*): \$ 125,000

External Auditing Services Annual Fee (Year 2): \$ 127,500

External Auditing Services Annual Fee (Year 3): \$ 127,500

TOTAL: \$ 380,000

\*Provide a breakdown which differentiates the start-up costs associated with the engagement, additional costs associated with the Year 1 audit, and the total fee proposed for that year.

**Note 1:** There is no start-up cost associated with the year 1 fees. RSM is familiar with the City's operations due to being the incumbent auditor.

### B) HOURLY RATES FOR ADDITIONAL WORK:

*Please attach a fee schedule listing Position and Hourly Rate.*

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

### Schedule of professional fees and expenses

Partner	Senior Manager	Manager	Supervisor	Senior	Associate
\$300	\$250	\$200	\$175	\$150	\$115

**CITY OF CORAL GABLES  
REQUIRED COVER SHEET & CHECK LIST WHEN EVIDENCING INSURANCE**

This check list was developed to identify the documents required when an entity and/or an individual is evidencing insurance to the City. All applicable boxes must be checked. This form, and other related insurance documents are available at [www.coralgables.com](http://www.coralgables.com). Under City Departments tab, Click on Human Resources, then the Risk Management Division Page.

**◀◀◀ THIS FORM MUST BE SUBMITTED WHEN EVIDENCING INSURANCE TO THE CITY**

Full Legal Name (as shown on the agreement or permit with the City):	
City Department (that you are working with or that is issuing a permit):	
City Employee (contract manager or employee issuing permit):	
The name & phone # of the individual who completed this check list:	
The date this check list was completed in its entirety:	

- A Certificate of Insurance is attached and the following information is contained therein:**
- The named insured listed on the Certificate of Insurance exactly matches the name of the individual and/or entity that is required to evidence insurance to the City.
  - The Certificate Holder section of the Certificate of Insurance reads as follows:  
City of Coral Gables •  
PO Box 12010 - CE • Hemet, CA 92546-8010
  - The special provisions section of the Certificate of Insurance contains language affirming that;
    - 1) Endorsements have been issued to all required insurance policies naming the City of Coral Gables as an additional insured on a primary and non-contributory basis (except workers compensation & professional liability insurance) and;
    - 2) That all policies evidenced to the City contain a waiver of subrogation endorsement and;
    - 3) That all policies have been endorsed to ensure that the City receives the same Florida statutorily required notice of cancellation that an insurance company provides the first named insured of the policy.

**IF COVERAGE IS REQUIRED FOR THE LINES OF INSURANCE BELOW, THEN THE DOCUMENTS LISTED MUST ALSO BE ATTACHED TO THE CERTIFICATE OF INSURANCE EVIDENCED TO THE CITY**

**Copies of the following Commercial General Liability Endorsements (or a copy of the section of the insurance policy that provides this coverage) are attached to this check list:**

- Endorsement (or a copy of the policy) naming the City of Coral Gables as an Additional Insured on a Primary and Non-Contributory Basis.
- Waiver of Subrogation Endorsement (or a copy of the policy) in favor of the City.
- Endorsement providing the City with the same Florida statutorily required notice of cancellation that an insurance company provides the first named insured of the policy.

**Copies of the following Automobile Liability Endorsements (or \_\_\_\_\_ a copy of the section of insurance policy that provides this coverage) are attached to \_\_\_\_\_ the this check list:**

- Endorsement (or a copy of the policy) naming the City of Coral Gables as an Additional Insured on a Primary and Non-Contributory Basis.
- Waiver of Subrogation Endorsement (or a copy of the policy) in favor of the City.
- Endorsement providing the City with the same Florida statutorily required notice of cancellation that an insurance company provides the first named insured of the policy.

**Copies of the following Workers Compensation Endorsements (or a copy of the section of the insurance policy that provides this coverage) are attached to this check list:**

- Waiver of Subrogation Endorsement (or a copy of the policy) in favor of the City.
- Endorsement providing the City with the same Florida statutorily required notice of cancellation that an insurance company provides the first named insured of the policy.

## System Review Report

To the Partners of  
McGladrey LLP  
and the National Peer Review Committee  
of the American Institute of Certified  
Public Accountants Peer Review Board

We have reviewed the system of quality control for the accounting and auditing practice of McGladrey LLP (the “firm”) applicable to non-SEC issuers in effect for the year ended April 30, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm’s compliance therewith based on our review. The nature, objectives, scope, limitations of and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

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

In our opinion, the system of quality control for the accounting and auditing practice of McGladrey LLP applicable to non-SEC issuers in effect for the year ended April 30, 2013, 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*. McGladrey LLP has received a peer review rating of *pass*.

*BKD, LLP*

December 4, 2013



**Peer Review Program**  
Administered by the National Peer Review Committee

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

December 19, 2013

Joseph Michael Adams, CPA  
McGladrey LLP  
1 S Wacker Dr Ste 800  
Chicago, IL 60606

Dear Mr. Adams:

It is my pleasure to notify you that on December 12, 2013 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2016. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Sincerely,

Betty Jo Charles  
Chair, National Peer Review Committee  
nprc@aicpa.org 919 402-4502

cc: John Mark Edwardson; Andrew V. Lear

Firm Number: 10046712

Review Number 347652

Letter ID: 850189

## System Review Report

To the Partners of  
McGladrey & Pullen, LLP  
and the National Peer Review Committee  
of the American Institute of Certified  
Public Accountants Peer Review Board

We have reviewed the system of quality control for the accounting and auditing practice of McGladrey & Pullen, LLP (the firm) applicable to non-SEC issuers in effect for the year ended April 30, 2010. 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. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

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

In our opinion, the system of quality control for the accounting and auditing practice of McGladrey & Pullen, LLP applicable to non-SEC issues in effect for the year ended April 30, 2010, 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*. McGladrey & Pullen, LLP has received a peer review rating of *pass*.

BKD, LLP

December 2, 2010



**AICPA Peer Review Program**  
Administered by the  
National Peer Review Committee

December 17, 2010

David Scudder, CPA  
McGladrey & Pullen LLP  
3600 American Blvd W Fl 3  
Bloomington, MN 55431

Dear Mr. Scudder:

It is my pleasure to notify you that on December 9, 2010, the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2013. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Sincerely,

Betty Jo Charles  
Chair—NPRC  
[nprc@aicpa.org](mailto:nprc@aicpa.org) | (919) 402-4502

cc: Andrew V. Lear, CPA

Firm Number: 10046712      Review Number: 309310



000360

# Local Business Tax Receipt

Miami-Dade County, State of Florida

-THIS IS NOT A BILL - DO NOT PAY

# LBT

5421003

**BUSINESS NAME/LOCATION**

RSM US LLP  
801 BRICKELL AVE 1050  
MIAMI FL 33131

**RECEIPT NO.**  
RENEWAL  
5660742

**EXPIRES**  
**SEPTEMBER 30, 2016**  
Must be displayed at place of business  
Pursuant to County Code  
Chapter 8A - Art. 9 & 10

**OWNER**  
RSM US LLP  
Employee(s) 1

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

**PAYMENT RECEIVED**  
**BY TAX COLLECTOR**  
\$49.50 11/09/2015  
CREDITCARD-16-005499

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

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

For more information, visit [www.miamidade.gov/taxcollector](http://www.miamidade.gov/taxcollector)

4:18:46 PM 5/5/2016

**Licensee Details****Licensee Information**

Name: **RSM US LLP (Primary Name)**  
Main Address: **331 WEST 3RD STREET STE 200  
DAVENPORT Iowa 52801**

License Mailing:

LicenseLocation: **ONE SOUTH WACKER DRIVE  
SUITE 800  
CHICAGO IL 60606**

County: **OUT OF STATE**

**License Information**

License Type: **FIRM**  
Rank: **CPA Firms**  
License Number: **ADP004384**  
Status: **Current**  
Licensure Date: **03/05/1984**  
Expires: **12/31/2017**

**Special Qualifications**      **Qualification Effective**  
**Partnership**                      **10/01/2013**

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

**[1940 North Monroe Street, Tallahassee FL 32399](#)** :: Email: **[Customer Contact Center](#)** :: Customer Contact Center: 850.487.1395

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4:19:27 PM 5/5/2016

## Licensee Details

### Licensee Information

Name: **FELDMANN, ROBERT RAYMOND (Primary Name)**  
Main Address: **2734 OAKBROOK DRIVE  
WESTON Florida 33332**  
County: **BROWARD**  
  
License Mailing:

LicenseLocation: **2734 OAKBROOK DR  
WESTON FL 33332**  
County: **BROWARD**

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC0023373**  
Status: **Current,Active**  
Licensure Date: **09/17/1991**  
Expires: **12/31/2017**

**Special Qualifications**      **Qualification Effective**

### Alternate Names

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4:19:57 PM 5/5/2016

**Licensee Details****Licensee Information**

Name: **MAGINLEY, DONNOVAN (Primary Name)**  
Main Address: **15381 SW 20 STREET  
DAVIE Florida 33326**  
County: **BROWARD**

License Mailing:

LicenseLocation: **15381 SW 20 STREET  
DAVIE FL 33326**  
County: **BROWARD**

**License Information**

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC0027718**  
Status: **Current,Active**  
Licensure Date: **03/20/1995**  
Expires: **12/31/2017**

**Special Qualifications**      **Qualification Effective**

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4:20:24 PM 5/5/2016

**Licensee Details****Licensee Information**

Name: **HARRIS, ANIL (Primary Name)**  
Main Address: **669 NW 105TH DRIVE  
CORAL SPRINGS Florida 33071**  
County: **BROWARD**

License Mailing: **669 NW 105TH DRIVE  
CORAL SPRINGS FL 33071**  
County: **BROWARD**

LicenseLocation:

**License Information**

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC38125**  
Status: **Current,Active**  
Licensure Date: **10/31/2005**  
Expires: **12/31/2016**

**Special Qualifications**      **Qualification Effective**

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**[1940 North Monroe Street, Tallahassee FL 32399](#)** :: Email: **[Customer Contact Center](#)** :: Customer Contact Center: 850.487.1395

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4:20:53 PM 5/5/2016

## Licensee Details

### Licensee Information

Name: **PEREZ, LEANY (Primary Name)**  
Main Address: **6561 W 12 AVE  
HIALEAH Florida 33012**  
County: **DADE**

License Mailing:

LicenseLocation:

### License Information

License Type: **Certified Public Accountant**  
Rank: **CPA**  
License Number: **AC44088**  
Status: **Current,Active**  
Licensure Date: **11/03/2011**  
Expires: **12/31/2016**

**Special Qualifications**                      **Qualification Effective**

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4:21:29 PM 5/5/2016

## Licensee Details

### Licensee Information

Name: **DE LA CRUZ, GABRIELA PATRICIA (Primary Name)**  
Main Address: **9371 SW 100 STREET  
MIAMI Florida 33176**  
County: **DADE**  
License Mailing:  
LicenseLocation:

### License Information

License Type: **Certified Public Accountant**  
Rank:  
License Number:  
Status: **Eligible for Exam**  
Licensure Date:  
Expires:

**Special Qualifications**      **Qualification Effective**

### Alternate Names

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## CONTRACTOR'S AFFIDAVIT

**SUBMITTED TO:** City of Coral Gables  
Procurement Division  
2800 SW 72 Avenue  
Miami, Florida 33155

The undersigned acknowledges and understands the information contained in response to this RFP Schedules A through I shall be relied upon by Owner awarding the contract and such information is warranted by Contractor to be true and correct. The discovery of any omission or misstatements that materially affects the Contractor to perform under the contract shall cause the City to reject the solicitation submittal, and if necessary, terminate the award and/or contract. I further certify that the undersigned name(s) and official signatures of those persons are authorized as *(Owner, Partner, Officer, Representative or Agent of the Contractor that has submitted the attached Response)*. Schedules A through I are subject to Local, State and Federal laws (as applicable); both criminal and civil.

- SCHEDULE A – CERTIFICATE OF PROPOSER
- SCHEDULE B – NON-COLLUSION AND CONTINGENT FEE AFFIDAVIT
- SCHEDULE C – DRUG-FREE STATEMENT
- SCHEDULE D – PROPOSER'S QUALIFICATION STATEMENT
- SCHEDULE E – STATEMENT OF NO-RESPONSE
- SCHEDULE F – CODE OF ETHICS, CONFLICT OF INTEREST, AND CODE OF SILENCE
- SCHEDULE G – AMERICANS WITH DISABILITIES ACT (ADA)
- SCHEDULE H – PUBLIC ENTITY CRIMES
- SCHEDULE I – ACKNOWLEDGEMENT OF ADDENDA

This affidavit is to be furnished to the City of Coral Gables with its RFP response. It is to be filled in, executed by the Contractor and notarized. If the Response is made by a Corporation, then it should be executed by its Chief Officer. This document MUST be submitted with the Response.



STATE OF Florida

COUNTY OF Broward

On this 9<sup>th</sup> day of May, 20 16, before me the undersigned Notary Public of  
the State of Florida, personally appeared Donnovan Maginley  
(Name(s) of individual(s) who appeared before Notary

And whose name(s) is/are subscribes to within the instrument(s), and acknowledges its execution.

*Donnovan Maginley*

Donnovan Maginley, Partner – RSM US LLP

*Carol Morgan Kuzava*  
NOTARY PUBLIC, STATE OF Florida



Carol Morgan Kuzava

\_\_\_\_\_  
(Name of notary Public; Print, Stamp or  
Type as Commissioned.)

NOTARY PUBLIC SEAL OF OFFICE:  
**Personally know to me**, or Produced  
Identification:

Not applicable  
(Type of Identification Produced)

**SCHEDULE "A" - CERTIFICATE OF PROPOSER**

Neither I, nor the firm, I hereby represent has:

- a. employed or retained for a commission, percentage brokerage, contingent fee, or other consideration, any firm or person (other than a bona fide employee working solely for me or the Contractor) to solicit or secure this contract.
- b. agreed, as an express or implied condition for obtaining this contract, to employ or retain the services of any firm or person in connection with carrying out the contract, or
- c. paid, or agreed to pay, to any firm, organization or person (other than a bona fide employee working solely for me or the Contractor) any fee, contribution, donation or consideration of any kind for, or in connection with, procuring or carrying out the contract except as here expressly stated (if any):

**SCHEDULE "B" - NON-COLLUSION AND CONTINGENT FEE AFFIDAVIT**

1. He/she is the Partner  
(Owner, Partner, Officer, Representative or Agent)

of the Contractor that has submitted the attached Response.

- 2. He/she is fully informed with respect to the preparation and contents of the attached Response and of all pertinent circumstances respecting such Response;
- 3.. Said Response is made without any connection or common interest in the profits with any other persons making any Response to this solicitation. Said Response is on our part in all respects fair and without collusion or fraud. No head of any department, any employee or any officer of the City of Coral Gables is directly or indirectly interested therein. If any relatives of Contractor's officers or employees are employed by the City, indicate name and relationship below.

Name: not applicable Relationship: not applicable

Name: not applicable Relationship: not applicable

- 4. No lobbyist or other contractor is to be paid on a contingent or percentage fee basis in connection with the award of this Contract.

## **SCHEDULE "C" - VENDOR DRUG-FREE STATEMENT**

Preference may be given to vendors submitting a certification with their bid/proposal certifying they have a drug-free workplace in accordance with Section 287.087, Florida Statutes. This requirement affects all public entities of the State and becomes effective January 1, 1991. The special condition is as follows:

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 solicitation 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 solicitation, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section. As the person authorized to sign the statement, I certify that this form complies fully with the above requirements.

I hereby certify that the company submitting this solicitation has established a Drug Free work place program in accordance with Sate Statute 287.087.



**SCHEDULE "E" – STATEMENT OF NO-RESPONSE**

NOTE: If you do not intend to submit a response to this RFP, please return this form immediately. Failure to return this form may result in your name being removed from the list of Proposers for the City of Coral Gables. Please indicate Request for Proposal name and number on the outside of the envelope.

Request for Proposal (RFP) No. 2016.04YG – External Auditing Services

MAIL TO: CITY OF CORAL GABLES  
2800 S.W. 72nd AVENUE  
MIAMI, FL 33155  
ATTN: PROCUREMENT DIVISION

We, the undersigned have declined to respond for the following reason:

- Insufficient time to respond to the RFP.
- We do not offer these services or an equivalent.
- Our schedule would not permit us to perform.
- Unable to meet specifications.
- Unable to meet Bond requirements.
- Specifications unclear (explain below).
- Unable to meet insurance requirements.
- Other (specify below)

REMARKS:

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

SIGNATURE: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TELEPHONE NO. \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

## **SCHEDULE "F" – CODE OF ETHICS, CONFLICT OF INTEREST, AND CODE OF SILENCE**

THESE SECTIONS OF THE CITY CODE CAN BE FOUND ON THE CITY'S WEBSITE, UNDER GOVERNMENT, CITY DEPARTMENT, PROCUREMENT, PROCUREMENT LINKS, ORDINANCE NO. 2009-53; SEC 2-1055; SEC 2-677; AND SEC 2-1 059, RESPECTIVELY.

IT IS HEREBY ACKNOWLEDGED THAT THE ABOVE NOTED SECTIONS OF THE CITY OF CORAL GABLES CITY CODE ARE TO BE ADHERED TO PURSUANT TO THIS SOLICITATION NO. IFB 2015.10.01

## **SCHEDULE "G" - AMERICANS WITH DISABILITIES ACT (ADA)**

### DISABILITY NONDISCRIMINATION SWORN STATEMENT

I, being duly first sworn state:

That the above named firm, corporation or organization is in compliance with and agreed to continue to comply with, and assure that any sub-contractor, or third party contractor under this project complies with all applicable requirements of the laws listed below including, but not limited to, those provisions pertaining to employment, provision of programs and service, transportation, communications, access to facilities, renovations, and new construction.

The American with Disabilities Act of 1990 (ADA), Pub. L. 101-336, 104 Stat 327, 42 U.S.C. 12101,12213 and 47 U.S.C. Sections 225 and 661 including Title I, Employment; Title 11, Public Services; Title III, Public Accommodations and Services Operated by Private Entities; Title IV, Telecommunications; and Title V, Miscellaneous Provisions.

The Florida Americans with Disabilities Accessibility Implementation Act of 1993, Sections 5553.501-553.513, Florida Statutes

The Rehabilitation Act of 1973, 229 U.S.C. Section 794

The Federal Transit Act, as amended, 49 U.S.C. Section 1612  
The Fair Housing Act as amended, 42 U.S.C. Section 3601-3631

## **SCHEDULE "H" - SWORN STATEMENT PURSUANT TO SECTION 287.133 (3) (a), FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

1. I understand that a "public entity crime" as define in Paragraph 287.133(1)(g), **Florida Statutes**, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including, but not limited to, any Proposal or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
2. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1 )(b), **Florida Statutes**, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.

1. A predecessor or successor of a person convicted of a public entity crime; or 2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

4. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which Proposals or applies to Proposal on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.
5. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. **[Indicate which statement applies.]**

Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity subsequent to July 1, 1989.

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list.

**(Attach a copy of the final order)**

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

**SCHEDULE "I" - ACKNOWLEDGEMENT OF ADDENDA**

Request for Proposal (RFP) No. 2016.04YG – External Auditing Services

1. The undersigned agrees, if this RFP is accepted, to enter in a Contract with the CITY to perform and furnish all work as specified or indicated in the RFP and Contract Documents within the Contract time indicated in the RFP and in accordance with the other terms and conditions of the solicitation and contract documents.
2. Acknowledgement is hereby made of the following Addenda, if any (identified by number) received since issuance of the Request for Proposal.

Addendum No.   1   Date   4/27/16        Addendum No.        Date       

Addendum No.        Date             Addendum No.        Date       

Addendum No.        Date             Addendum No.        Date



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

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