



**JANUARY 30, 2026**

**Plante & Moran, PLLC**

3000 Town Center, Suite 100, Southfield, MI 48075

Contact person:

**Matthew Bohdan, CPA, CIA**

Engagement Partner

248-223-3619

[matthew.bohdan@plantemoran.com](mailto:matthew.bohdan@plantemoran.com)

# Submittal I

**CITY OF CORAL GABLES FL**

Internal Auditing Services Proposal

Request for Proposals (RFP) No. 2025-041



January 30, 2026

Eduardo Hernandez  
Procurement Specialist  
City of Coral Gables FL  
405 Biltmore Way,  
Coral Gables, FL 33134-5717

Dear Eduardo,

Thank you for the opportunity to submit our proposal for internal auditing services to the City of Coral Gables, FL (“the City”) in response to your Request for Proposal (RFP) No. 2025-041. We welcome the opportunity to deliver the expertise and value you expect from a trusted internal audit partner.

Our team focuses on providing risk and advisory services to cities and counties, which are similar to those of the City. Backed by our strong resources and a deep bench of internal auditors and technical experts, we have extensive experience providing risk assessment and risk advisory services, including, but not limited to, developing internal audit plans, conducting internal control reviews, and performing scope-specific internal audits. The breadth of our expertise positions us well to meet the City’s needs as outlined in your RFP while remaining agile to meet future requirements. Plante Moran will provide holistic guidance on your operations, ensuring the appropriate internal controls are in place, so the City can focus on its top priority: serving the community.

Our engagement approach will be tailored to the City’s specific needs and risks, and most importantly, supports the mission of the City’s Internal Audit Function, which is to ensure that the City’s human and financial resources, property, and other assets are used effectively, efficiently, economically, ethically, and equitably. We will collaborate with you and customize our workplan to design a program that meets your needs.

## What makes us the best choice for the City

- **We offer a strong and experienced project team, and the commitment to quality that comes with 100 years in business,** bringing focused experience to the City’s operations, budget, and strategic plan. The **Partner**, serving as your **City Internal Auditor**, as well as a project manager and the consultants we have identified, will leverage their expertise in assessing risk while developing and executing internal audit plans. **We have extensive relevant experience providing internal audit services to cities and counties.** Plante Moran is a leader in this industry, serving more than 1,700 public sector and 500 governmental clients across the United States.
- **We are one of the nation’s largest certified public accounting and management consulting firms, recognized for our role as trusted advisors.** For this engagement, you will be supported by professionals from our Risk Advisory & Accounting Services (RAAS) practice, dedicated specialists in risk assessments and supplemental audit and control evaluations. With **more than 13 years of experience and over 300 risk and accounting advisory clients,** we bring a proven track record of ensuring organizations have the right controls in place to operate confidently and effectively

**Colorado** Broomfield • Denver • Fort Collins **Illinois** Chicago • Schaumburg **Massachusetts** Wakefield **Michigan** Ann Arbor  
Auburn Hills • Detroit • East Lansing • Flint • Grand Rapids • Kalamazoo • Macomb • Southfield • Traverse City **New York** New York  
**Ohio** Cincinnati • Cleveland • Columbus • Toledo **China** Shanghai **India** Mumbai **Japan** Tokyo **Mexico** Monterrey

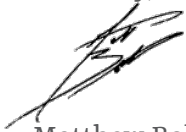
plantemoran.com



- **We're recognized leaders in risk management.** Your engagement partner Matt Bohdan serves on the Comptroller General's Advisory Council on Standards for Internal Control in the Federal Government. In this role, Matt helped revise and update the "Green Book," which sets the standards for effective internal controls for federal agencies.
- **We apply a proven methodology and approach enhanced by technology.** To optimize cost-effectiveness in our service delivery, we incorporate data analytics and visualization capabilities. This allows us to complete on-demand assessments of software application-level internal control risks in minutes — a process that would otherwise take weeks to complete.
- **We take pride in our "one-firm" firm structure.** We do not have office-level profit centers; instead, we prioritize our clients by removing barriers to answers or resources that you may encounter with other firms. Your interests are paramount, and you will have direct access to our broad expertise. Our teams collaborate firm-wide, ensuring you are being served by industry experts who touch each of our service lines. **This model is unique in our industry.** It's one more thing that sets us apart from our competitors.
- **We have extensive experience in providing strategic consulting services to local Florida governments.** Florida is the 5th largest state we serve by revenue. **We have more than 600 clients in the state.** This means that our team brings an understanding of Florida's governmental jurisdictions and state-specific rules and regulations. **We understand Florida's specific challenges.**
- **We're innovative.** Our staff are creative professionals who obsess over optimizing our service delivery through innovation and technology, producing engaging results visualization. If selected, **the City will receive fresh perspectives from innovators**, rather than a rubber-stamped approach. More information is available on page 94.

Our proposal further describes our qualifications, proposed engagement team, and fee summary. We will follow up soon to answer any additional questions you might have. We look forward to it.

Sincerely,



Matthew Bohdan, CPA, CIA  
Engagement Partner

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# Executive summary

The City of Coral Gables seeks an internal audit partner who can deliver independent, objective assurance that strengthens governance, protects public assets, and enhances operational effectiveness across all departments. Plante Moran is prepared to fulfill this role by serving as the City’s dedicated Internal Auditor—providing comprehensive compliance audits, robust risk assessments, and disciplined evaluations of internal controls in accordance with government auditing standards. Our team will support the City Manager, Commission, and Budget/Audit Advisory Board with clear insights, timely reporting, and actionable recommendations, enabling the City to uphold the highest standards of accountability, transparency, and financial stewardship while continuing to focus on delivering exceptional services to its residents.

## How we measure up to the City’s evaluation criteria

Evaluation criteria	Plante Moran features	Where to locate supporting detail
<b>Experience and qualifications</b> (35 points)	<ol style="list-style-type: none"> <li>Plante Moran is one of the nation’s largest public accounting firms, with 3,500+ professionals, including 500+ specialists serving over 500 governmental clients annually. Our Risk &amp; Accounting Advisory team focuses exclusively on internal audit, business processes, and IT controls, and serves comparable public sector entities, giving us deep knowledge of government operations and risks. Our team has the capacity, licenses, and expertise to fully support the City of Coral Gables.</li> <li>Your engagement partner is a licensed Florida CPA and a member of the U.S. Comptroller General’s Advisory Council on Standards for Internal Control in the Federal Government, demonstrating nationally recognized expertise in internal controls. Our proposed team consists of experienced internal auditors, CPAs, and specialists committed to innovative, value-driven service.</li> </ol>	<ul style="list-style-type: none"> <li>Firm overview (page 34)</li> <li>Our governmental experience (page 38)</li> <li>Risk and accounting advisory services (page 41)</li> <li>Resumes (pages 48-56)</li> </ul>
<b>Project understanding, proposed approach, and methodology</b> (30 points)	<ol style="list-style-type: none"> <li>We understand the City’s goals: strengthening internal audit capabilities, executing the annual audit plan, and improving operational efficiency. Our engagements begin with a structured plan, proactive communication with City staff, regular status reporting, and clear issue escalation protocols to ensure on-time, transparent delivery.</li> <li>Our approach is collaborative, not a “gotcha” exercise, and emphasizes practical, technology-enabled improvements that strengthen compliance, controls, and operational performance.</li> <li>We have extensive experience performing risk assessments and internal control evaluations for governmental clients, including fiscal, internal control, performance, and compliance audits. We apply proven methodologies and share best practices drawn from our extensive government portfolio.</li> </ol>	<ul style="list-style-type: none"> <li>Risk assessment approach and methodology (pages 59-63)</li> <li>Internal audit approach and methodology (pages 64-70)</li> <li>Our capabilities and competencies (pages 74-76)</li> </ul>
<b>Past performance and references</b>	<ol style="list-style-type: none"> <li>We have supplied references comparable to the City of Coral Gables who can speak to our service quality, responsiveness, and value-added approach to</li> </ol>	<ul style="list-style-type: none"> <li>Reference form (pages 23-25)</li> </ul>

Evaluation criteria	Plante Moran features	Where to locate supporting detail
(10 points)	internal audit. We encourage you to reach out to them and ask about the level of service and quality you can expect as our client.	• Past performance (pages 79-80)
Agreement exceptions (5 points)	7. We have extensive experience contracting with local governments and have reviewed the RFP's terms. We identified a limited number of exceptions and are committed to working collaboratively with the City's contracting team to finalize mutually agreeable terms.	• Agreement comments/ exceptions (page 82)
Overall cost (20 points)	8. We are committed to Coral Gables and delivering value-add internal audits at a blended rate of \$195 per hour for fiscal year 2026. To supplement our INFOR submission, we have included estimated annual hours for the risk assessment and planned internal audits to provide cost transparency. Our approach ensures ample budget remains for ad-hoc internal audit services in additional to the planned audits.	• Price proposal (page 91)

## Our engagement approach is tailored to the City's specific needs and risks

Our team understands that effective internal auditing is as much about partnership as it is about process. The City's legacy of thoughtful planning and commitment to excellence calls for an audit approach that is both rigorous and adaptable—one that recognizes your distinct operational landscape and evolving priorities. We are prepared to serve as your trusted internal audit partner, collaborating closely with City leadership and staff to design and execute a comprehensive audit program that aligns with your goals, strengthens internal controls, and delivers actionable insights. Our experienced professionals will ensure that every engagement is tailored to the City's needs, supporting transparency, efficiency, and the highest standards of public stewardship.

### Our team will accomplish our project objectives by:



#### Enhancing efficiency

We understand the cost-benefit trade-off in both operating and assessing management's internal controls. To optimize cost effectiveness in our service delivery, we use a methodology that incorporates data analytics and visualization capabilities. This system allows us to complete on-demand assessments of application-level internal control risks in minutes — a process that would otherwise take weeks to complete.



#### Getting your staff to “buy-in”

Building strong staff engagement is essential to a successful internal audit process. By working closely with City management, we help set a constructive tone from the outset—positioning the audit as a value-add activity that supports the organization's growth and continuous improvement. Throughout the engagement, we reinforce this message to ensure City staff understand the initiative's purpose and importance, fostering collaboration rather than concern.



#### Helping you manage schedules

We understand your staff will face competing priorities with other projects and their day jobs. We're flexible in our approach and work closely with the City team to manage schedules. When certain attendees are unable to join a scheduled meeting, we will schedule follow-up discussions to connect with them separately.



### Clearly communicating and setting project expectations

Our top priority is to ensure project expectations, goals, and findings are clearly communicated to the City team. At the onset of the project, we will engage with your team to ensure project expectations are clearly defined, and we'll hold recurring check-ins throughout the project to ensure we remain on track to meet those expectations. We will also send meeting recaps so that everyone understands the outcome of each meeting. There will be nothing in our final report that comes as a surprise or that the City team has not already been made aware of.

## Our dedicated governmental practice ensures you receive proactive, insightful guidance

Our team has extensive experience performing internal audits for government clients and their unique reporting needs. Our expertise includes audits across the following areas:

- Program and performance audits
- Information Technology
- Data and Cybersecurity
- Payroll
- Fleet Management
- Ethics
- Public Records Requests
- Grant Management and Compliance – federal and state
- Procurement and Accounts Payable
- Financial Reporting
- Hiring and Terminations
- Healthcare Services
- Physical Assets and Inventory
- Staff Retention and Acquisition
- Employee Relations

Our deep expertise in serving the internal audit functions of governmental clients, breadth of services, and industry knowledge, combined with our commitment to high-quality service and client satisfaction, make us an excellent partner for the City.

We look forward to serving you.

# b) Proposer's acknowledgement form

## 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

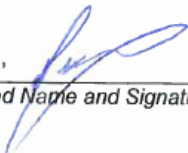
### PROPOSER'S ACKNOWLEDGEMENT

<p>RFP No.: 2025-041</p> <p>RFP Title: Internal Auditing Services</p> <hr/> <p>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 2-1027 of the City of Coral Gables Procurement Code.</p>	<p>Electronic submittals must be received prior to 2:00 p.m., on Friday, January 9, 2026, via INFOR and will remain valid for 120 calendar days. Submittals received after the specified date and time will not be accepted.</p> <p>Contact: Eduardo Hernandez                  Title: Procurement Specialist                  Telephone: 305-460-5108                  Email: <a href="mailto:ehernandez2@coralgables.com">ehernandez2@coralgables.com</a>  <a href="mailto:contracts@coralgables.com">contracts@coralgables.com</a></p>
---	---

Proposer Name: Plante & Moran, PLLC	FEIN or SS Number: 38-1357951
Complete Mailing Address: 3000 Town Center, Suite 100, Southfield, MI 48075	Telephone No.: 248-223-3619
Indicate type of organization below: Corporation: <input type="checkbox"/> Partnership: <input type="checkbox"/> Individual: <input type="checkbox"/> Other: <input checked="" type="checkbox"/>	Cellular No.: 248-736-6285
Bid Bond/Security Bond (if applicable) <u>N/A</u>	Fax No.: 248-352-0018
	Email: Matthew.Bohdan@plantemoran.com

**ATTENTION: THIS FORM ALONG WITH ALL REQUIRED RFP FORMS MUST BE COMPLETED, SIGNED (PREFERABLY IN BLUE INK), AND SUBMITTED WITH THE RESPONSE PRIOR TO THE SUBMITTAL DEADLINE. FAILURE TO DO SO MAY DEEM PROPOSER 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 SIGNING BELOW PREFERABLY IN **BLUE INK**, ALL RFP PAGES ARE ACKNOWLEDGED AND ACCEPTED AS WELL AS ANY SPECIAL INSTRUCTION SHEET(S) IF APPLICABLE. THE UNDERSIGNED HEREBY DECLARES (OR CERTIFIES) ACKNOWLEDGEMENT OF THESE REQUIREMENTS AND THAT HE/SHE IS AUTHORIZED TO BIND PERFORMANCE OF THIS RFP FOR THE ABOVE PROPOSER.

Matthew Bohdan,  Partner December 15, 2025  
 \_\_\_\_\_  
 Authorized Name and Signature Title Date

# c) Solicitation submission check list

## **SOLICITATION SUBMISSION CHECKLIST**

Request for Proposals (RFP) No. 2025-041

COMPANY NAME: (Please Print): Plante & Moran, PLLC

Phone: 248-223-3619

Email: matthew.bohdan@plantemoran.com

A response package numbered by page must be submitted ELECTRONICALLY via INFOR. Please provide the PAGE NUMBER of your solicitation response in the blanks provided as to where compliance information is located in your Submittal for each of the required submittal items listed below:

### **SUBMITTAL - SECTION I: TITLE PAGE, TABLE OF CONTENTS, REQUIRED FORMS, AND MINIMUM QUALIFICATION REQUIREMENTS.**

- 1) Title Page: Show the RFP number and title, the name of your firm, address, telephone number, name of contact person, e-mail address, and date. PAGE # 1
- 2) Provide a Table of Contents in accordance with and in the same order as the respective "Sections" listed below. Clearly identify the material by section and page number. PAGE # 4
- 3) Fill out, sign, and submit the Proposer's Acknowledgement Form. PAGE # 8
- 4) Fill out and submit the Solicitation Submission Check List. PAGE # 9-11
- 5) Fill out, sign, notarize (as applicable), and submit the Proposer's Affidavit and Schedules A through H. PAGE # 12-20
- 6) Fill out, E-Verify Affidavit PAGE # 21
- 7) Minimum Qualification Requirements: submit detailed verifiable information affirmatively documenting compliance with the Minimum Qualifications Requirements shown in Section 3. PAGES # 21 to 28
- 8) Fill out, Lobbyist Registration & Oral Presentation Forms PAGE # 30-32

### **SUBMITTAL - SECTION II: EXPERIENCE AND PROPOSER'S QUALIFICATIONS**

#### **(i) FOR PROPOSER:**

- 1) Provide a complete history and description of your company, including, but not limited to, the number of years in business, size, number of employees, office location, copy of applicable licenses/certifications, credentials, capabilities, and capacity to meet the City's needs. PAGES # 34 to 40
- 2) Describe the Proposer's relevant knowledge and experience in providing the services described in the "Scope of Services" to public sector agencies similar in size to the City of Coral Gables. PAGES # 41 to 46

3) (ii) FOR KEY PERSONNEL:

- 1) Provide a summary of the qualifications, copy of applicable licenses/certifications, and experience of all proposed key personnel. 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 providing the services solicited herein.

PAGES # 47 to 56

**SUBMITTAL - SECTION III: PROJECT APPROACH AND METHODOLOGY**

- 1) Describe in detail your approach to performing the services solicited herein. Include detailed information, as applicable, which addresses, but need not be limited to: understanding of the RFP scope and requirements, implementation plan and communication with City staff and Consultants. Indicate how the Proposer intends to positively and innovatively work with the City in providing the services outlined in this RFP.

PAGES # 58 to 73

- 2) Proposer's capabilities and competency regarding:

- a. Reliability and integrity of financial and operational information
- b. Effectiveness and efficiency of operations
- c. Safeguarding of assets
- d. Compliance with laws, regulations, and contracts

PAGES # 74 to 76

- 3) Describe recent, current, and projected workload for the Proposer and key personnel and how the potential contract will fit into the Proposer's workload.

PAGES # 76 to 77

- 4) Describe Proposer's ability to meet or exceed the internal auditing requirements. PAGES # 77 to 77

**SUBMITTAL – SECTION IV: PAST PERFORMANCE AND REFERENCES**

- 1) Using the required Exhibit A - Reference Form, provide a minimum of three (3) references (but no more than five (5) preferably at the municipal/local government level for which Proposer has performed same (or similar) scope of services in the last five (5) years. *This information must be provided utilizing the City of Coral Gables Reference Form (Exhibit A) ONLY. References submitted in any other format will not be accepted. DO NOT include work/services performed for the City of Coral Gables or City employees as reference (City related experience will be outlined in the request below).*

PAGES # 79 to 79

*This information must be provided utilizing the City of Coral Gables Reference Form (Exhibit A) ONLY. References submitted in any other format will not be accepted.*

- 2) Provide a list with contact information (Name of Agency, contact person, telephone number, email address) of all public sector clients in the last ten (10) years, and include if any, that have discontinued use of Proposer's services within the last two (2) years and indicate the reasons for the same. Additionally, please provide any documentation related to performance issues of the current or past contracts to include any non-performance reports or notices to cure. The list of projects shall include the name of the project, the value, date(s) of project, etc. The City reserves the right to contact any reference or current customer identified as part of the evaluation process.

PAGES # 79 to 79

- 3) Please identify each incident within the last five (5) years where a civil, criminal, administrative, other similar proceeding was filed or is pending, if such proceeding arises from or is a dispute concerning the Proposer's rights, remedies or duties under a contract for the same (or similar) type services to be provided under this RFP (See Schedule D of Attachment A).

PAGES # 80 to 80

**SUBMITTAL – SECTION V: PROPOSAL PRICE PROPOSAL**

- 1) Provide pricing as outlined in INFOR via the line items for Internal Auditing Services. PAGES # 91 to 91

**SUBMITTAL – SECTION VI: AGREEMENT COMMENTS/EXCEPTIONS**

- 1) Please follow the instructions as outlined in Section 1.6 Agreement Execution. The acceptance of or any exceptions taken to the terms and conditions of the City's Agreement shall be considered a part of a Proposer's submittal and will be considered by the Evaluation Committee. PAGES # 82 to 89

**-- NOTICE --**

**BEFORE SUBMITTING YOUR RFP RESPONSE MAKE SURE YOU:**

- 1. Carefully read and have a clear understanding of the RFP, including the Scope of Services and enclosed Professional Services Agreement (*draft*).
  
- 2. Carefully follow the Submission Requirements outlined in Section 6 of the RFP and ensure you have submitted all of the required information. **DO NOT INCLUDE A COPY OF THE ORIGINAL SOLICITATION.**
  
- 3. **Prepare and submit ONE (1) electronic copy via INFOR.**
  
- 4. Make sure your Response is submitted prior to the submittal deadline. **Late responses will not be accepted.**

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

# d) Proposer's affidavit and Schedules A through H

## PROPOSER'S AFFIDAVIT

**SOLICITATION:** RFP 2025-041 Internal Auditing Services

**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 solicitation and the referenced Schedules A through H shall be relied upon by Owner awarding the contract and such information is warranted by the Proposer to be true and correct. The discovery of any omission or misstatements that materially affects the Proposer's ability to perform under the contract shall be cause for 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 Proposer that has submitted the attached Response*). Schedules A through H are subject to Local, State and Federal laws (as applicable); both criminal and civil.

- SCHEDULE A – STATEMENT OF CERTIFICATION
- SCHEDULE B – NON-COLLUSION AND CONTINGENT FEE AFFIDAVIT
- SCHEDULE C – DRUG-FREE STATEMENT
- SCHEDULE D – PROPOSER'S QUALIFICATION STATEMENT
- SCHEDULE E – CODE OF ETHICS, CONFLICT OF INTEREST, AND CONE OF SILENCE
- SCHEDULE F – AMERICANS WITH DISABILITIES ACT (ADA)
- SCHEDULE G – PUBLIC ENTITY CRIMES
- SCHEDULE H – 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 Proposer 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.

Matthew Bohdan, 

Authorized Name and Signature

Partner

Title

December 15, 2025

Date

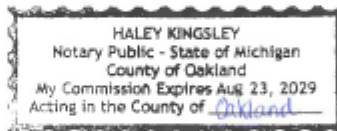
STATE OF MICHIGAN  
COUNTY OF OAKLAND

On this 15 day of December, 2025, before me the undersigned Notary Public of  
the State of Michigan, personally appeared Matthew Bohdan  
(Name(s) of individual(s) who appeared before Notary

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

Haley Kingsley  
NOTARY PUBLIC, STATE OF MICHIGAN

Haley Kingsley  
(Name of notary Public; Print, Stamp or  
Type as Commissioned.)



NOTARY PUBLIC  
SEAL OF OFFICE:

Personally know to me, or Produced  
Identification:

Personally know to me  
(Type of Identification Produced)



**SCHEDULE "A" - CITY OF CORAL GABLES – STATEMENT OF CERTIFICATION**

Neither I, nor the firm, hereby represented 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 Proposer) 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 Proposer) 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" - CITY OF CORAL GABLES - NON-COLLUSION AND CONTINGENT FEE AFFIDAVIT**

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

of the Proposer 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 Proposer's officers or employees are employed by the City, indicate name and relationship below.

Name: N/A Relationship: N/A

Name: \_\_\_\_\_ Relationship: \_\_\_\_\_

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

## SCHEDULE "C" CITY OF CORAL GABLES – 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.

The company submitting this solicitation has established a Drug Free work place program in accordance with State Statute 287.087

**SCHEDULE "D" CITY OF CORAL GABLES – PROPOSER'S QUALIFICATION STATEMENT**

The undersigned declares the truth and correctness of all statements and all answers to questions made hereinafter:

**GENERAL COMPANY INFORMATION:**

Company Name: Plante & Moran, PLLC

Address: 3000 Town Center, Suite 100, Southfield, MI 48075  
Street City State Zip Code

Telephone No: (248) 223-3619 Fax No: (248) 352-0018 Email: matthew.bohdan@plantemoran.com

How many years has your company been in business under its present name? 101 Years

If Proposer is operating under Fictitious Name, submit evidence of compliance with Florida Fictitious Name Statue:

N/A

Under what former names has your company operated? : N/A

At what address was that company located? N/A

Is your Company Certified? Yes \_\_\_\_\_ No  If Yes, ATTACH COPY of Certification.

Is your Company Licensed? Yes  No \_\_\_\_\_ If Yes, ATTACH COPY of License

Has your company or its senior officers ever declared bankruptcy?

Yes \_\_\_\_\_ No  If yes, explain: \_\_\_\_\_

**LEGAL INFORMATION:**

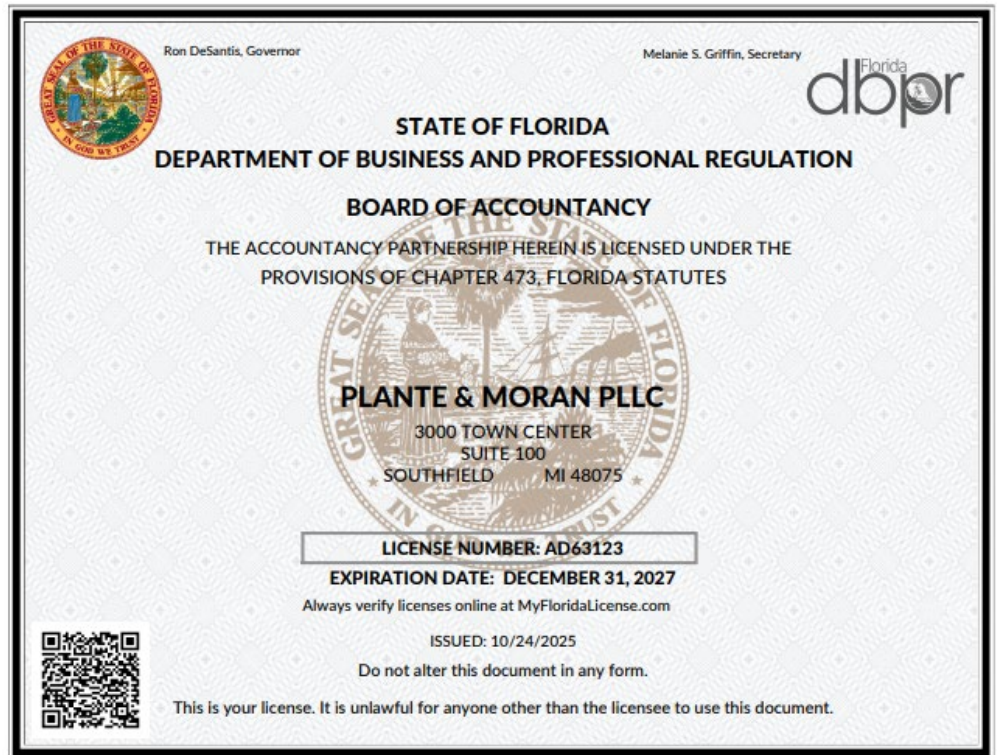
Please identify each incident *within the last five (5) years* where a civil, criminal, administrative, other similar proceeding was filed or is pending, if such proceeding arises from or is a dispute concerning the Proposer's rights, remedies or duties under a contract for the same or similar type services to be provided under this RFQ (*A response is required. If applicable please indicate "none" or list specific information related to this question. Please be mindful that responses provided for this question will be independently verified*):

An audit client claimed that they were relying on Plante Moran to inform them of tax filing obligations. Plante Moran denied liability but, without admitting any fault, ultimately reached a confidential settlement of the claims against it to avoid the expense and inconvenience of litigation.

Has your company ever been debarred or suspended from doing business with any government entity?

Yes \_\_\_ No  If Yes, explain \_\_\_\_\_

We affirm that Plante Moran is licensed to practice in Florida



Ron DeSantis, Governor  
Melanie S. Griffin, Secretary

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

**BOARD OF ACCOUNTANCY**

THE ACCOUNTANCY PARTNERSHIP HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

**PLANTE & MORAN PLLC**  
3000 TOWN CENTER  
SUITE 100  
SOUTHFIELD MI 48075

**LICENSE NUMBER: AD63123**  
**EXPIRATION DATE: DECEMBER 31, 2027**

Always verify licenses online at MyFloridaLicense.com

ISSUED: 10/24/2025  
Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.



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

240 NW 76TH DRIVE, SUITE A  
GAINESVILLE FL 32607

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

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

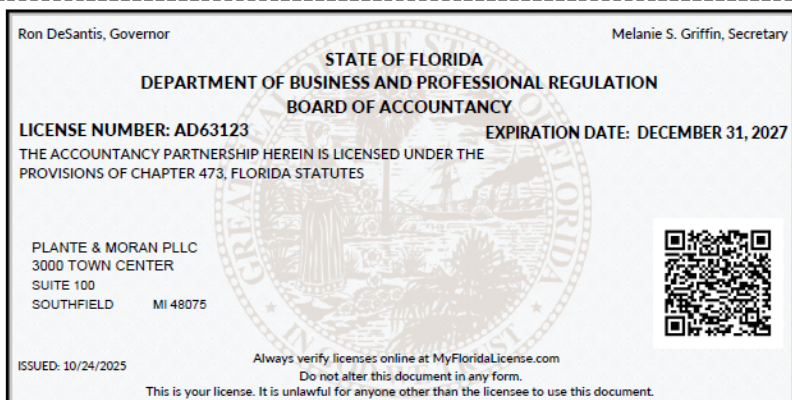
Our mission at the Department is: License Efficiently, Regulate Fairly. We constantly strive to serve you better so that you can serve your customers. Thank you for doing business in Florida, and congratulations on your new license!



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

AD63123 ISSUED: 10/24/2025  
ACCOUNTANCY PARTNERSHIP  
PLANTE & MORAN PLLC

Signature  
LICENSED UNDER CHAPTER 473, FLORIDA STATUTES  
EXPIRATION DATE: DECEMBER 31, 2027



Ron DeSantis, Governor  
Melanie S. Griffin, Secretary

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

**BOARD OF ACCOUNTANCY**

**LICENSE NUMBER: AD63123**      **EXPIRATION DATE: DECEMBER 31, 2027**

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PLANTE & MORAN PLLC  
3000 TOWN CENTER  
SUITE 100  
SOUTHFIELD MI 48075

ISSUED: 10/24/2025

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**SCHEDULE "E" CITY OF CORAL GABLES – 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 CODE (CITY CODE CHAPTER 2 ARTICLE VIII); SEC 2-1023; SEC 2-606; AND SEC 2-1027, 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.

**SCHEDULE "F" CITY OF CORAL GABLES - AMERICANS WITH DISABILITIES ACT (ADA) DISABILITY NONDISCRIMINATION STATEMENT**

I understand 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 "G" CITY OF CORAL GABLES - 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.

3. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
1. A predecessor or successor of a person convicted of a public entity crime; or 2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
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. **[Must indicate which statement below applies.]**

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

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

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been 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 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 "H" CITY OF CORAL GABLES - ACKNOWLEDGEMENT OF ADDENDA**

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, any associated addendum 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 12/26/2025      Addendum No. \_\_\_\_\_ Date \_\_\_\_\_

Addendum No. 2 Date 1/23/2026      Addendum No. \_\_\_\_\_ Date \_\_\_\_\_

Addendum No. \_\_\_\_\_ Date \_\_\_\_\_      Addendum No. \_\_\_\_\_ Date \_\_\_\_\_

**Failure to adhere to changes communicated via any addendum may render your response non-responsive.**

# e) E-Verify affidavit



City of Coral Gables  
Finance Department/Procurement Division

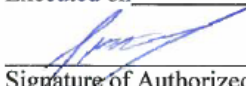
## Employer E-Verify Affidavit

By executing this affidavit, the undersigned employer verifies its compliance with F.S. 448.095, stating affirmatively that the individual, firm or corporation has registered with and utilizes the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in F.S. 448.095 which prohibits the employment, contracting or sub-contracting with an unauthorized alien. The undersigned employer further confirms that it has obtained all necessary affidavits from its subcontractors, if applicable, in compliance with F.S. 448.095, and that such affidavits shall be provided to the City upon request. Failure to comply with the requirements of F.S. 448.095 may result in termination of the employer's contract with the City of Coral Gables. Finally, the undersigned employer hereby attests that its federal work authorization user identification number and date of authorization are as follows:

1558610  
Federal Work Authorization User Identification Number  
6/23/2020  
Date of Authorization

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on December 15, 2025 in Southfield (city), MI (state).

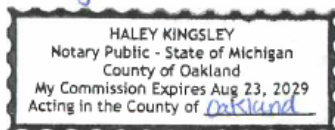
  
Signature of Authorized Officer or Agent

Matthew Bohdan, Partner  
Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME  
ON THIS THE 15th DAY OF December, 2025.

  
NOTARY PUBLIC  
My Commission Expires:

Aug. 23, 2029



# f) Minimum qualification requirements

## Minimum qualifications:

### (A) PROPOSERS SHALL:

Using Exhibit A – Reference Form, Demonstrate Items 1 And 2 Below:

- (1) Be regularly engaged in the business of providing goods and/or services similar in scope and size as described in the “Scope of Services” for a minimum of five (5) years, preferably at the municipal/local government level. Bidder’s ability to demonstrate the minimum of five (5) years shall be verified through bidder’s references provided.

## Compliance with Minimum Qualification Requirements

---

Plante Moran affirms full compliance with all Minimum Qualification Requirements as outlined in SECTION 3 of the City of Coral Gables RFP No. 2025-041 for Internal Auditing Services.

### Statement of Compliance and Value

As a nationally recognized Certified Public Accounting firm, Plante Moran is regularly engaged in providing internal auditing services of similar scope and complexity to those described in this solicitation. We have successfully delivered these services to public sector clients, including municipal and local government entities, for over 20 years. Our firm’s experience is substantiated by the required references, each of which documents our sustained performance and commitment to quality.

Plante Moran offers the City of Coral Gables not only compliance, but also the added value of deep public sector expertise, a commitment to ethical excellence, and a collaborative approach that supports the City’s goals for transparency, accountability, and operational improvement.

- (2) Provide a minimum of three (3) same (or similar) engagements satisfactorily performed in the last five (5) years. All references must outline the specific dates when the service(s) were provided and cover the full minimum number of years of experience as stated above.

**At least one (1) of the references’ start date must cover the five (5) year period from the issuance date of this solicitation.**



## CITY OF CORAL GABLES REFERENCE FORM RFP 2025-041 Internal Auditing Services

Complete the form as indicated below, to provide the required information as outlined in Section 3 of the solicitation. The City shall contact the companies listed below to verify the work performed on behalf of your company. All fields must be completed.

Reference # 1 must cover the minimum five (5) year period from the issuance date of this solicitation.

1. Project Name/Location City of Tacoma, WA

Owner Name N/A

Contact Person Michael San Soucie, Treasury Manager

Contact Telephone No. 253-591-5088

Email Address: msansoucie@cityoftacoma.org

Yearly Budget/Cost \$50K

Dates of Contract From: 2018 To: present

Project Description Plante Moran has been provided IT audit services to the City since 2018. This has included PCI compliance audits, penetration and other IT reviews.

Additional References must cover similar engagements satisfactorily performed in the last five (5) years.

2. Project Name/Location City of Wyoming, MI

Owner Name N/A

Contact Person Jodi Yanchar, Finance Director

Contact Telephone No. 616-530-7201

Email Address: Jodi.Yanchar@wyomingmi.gov

Yearly Budget/Cost \$40K

Dates of Contract From: 2023 To: present

Project Description Plante Moran has been engaged as the City's outsourced internal audit provider since 2023. We conduct a risk assessment, develop an internal audit plan, and conduct 3 to 4 internal audits per year.



3. Project Name/Location City of Gainesville, FL  
Owner Name N/A  
Contact Person Stephen Mhere, City Auditor  
Contact Telephone No. 352-334-5020  
Email Address: mheres1@cityofgainesville.or  
Yearly Budget/Cost \$40K  
Dates of Contract From: 2022 To: Present  
Project Description Plante Moran has provided the City with internal audit staff  
augmentation support for specific scope audits.

4. Project Name/Location Franklin County, OH  
Owner Name N/A  
Contact Person Jeanine Hummer, First Assistant Prosecuting Attorney and Chief  
Contact Telephone No. 614-525-3269  
Email Address: jhummer@franklincountyohio.gov  
Yearly Budget/Cost \$150K  
Dates of Contract From: 2024 To: present  
Project Description Plante Moran has performed financial management and grants  
compliance consulting services, including a departmental  
control assessment and subrecipient monitoring.



The City of Coral Gables  
Procurement Division  
2800 S.W. 72ND AVENUE  
MIAMI, FLORIDA 33155

5. Project Name/Location City of Asheville, NC  
Owner Name N/A  
Contact Person Tony McDowell, Director of Finance  
Contact Telephone No. 828-259-5635  
Email Address: tmcdowell@ashevillenc.gov  
Yearly Budget/Cost \$110K  
Dates of Contract From: 2025 To: present  
Project Description Plante Moran has conducted a comprehensive risk assessment and internal audit services.

---

**BIDDER INFORMATION:**

Company Name: Plante & Moran, PLLC  
Representative: Partner  
Address: 3000 Town Center, Suite 100, Southfield, MI 48075  
Telephone No.: 248-223-3619  
Fax No.: 248-352-0018  
Email Address: matthew.bohdan@plantemoran.com

## Don't just take our word for it



Plante Moran provided more than an audit report. This is a management tool that presents a clear roadmap for the implementation of internal controls and enables a risk-focused mindset. **I highly recommend Plante Moran, as their expertise and dedication contributed to the success of our audit function.**

– Tracy Neumeier, Director of Internal Audit, City of Fort Wayne, IN



We recently engaged Plante Moran to assist us with assessing our accounting internal controls, and we are very happy with our decision. **Their experts are professionals with a strong understanding of accounting internal controls and were able to provide valuable, practical recommendations that fit our organization and resources. Our Plante Moran team was thorough in their evaluation, responsive to our needs and met our provided deadlines.** We look forward to our continued partnership with Plante Moran.”

– Brenna Copeland, Chief Financial Officer, Jefferson Public Schools, CO



Plante Moran assisted the District in executing an organization-wide risk assessment to develop a multi-year internal audit plan. Their team of experts executed multiple scope-specific internal audits including a capital program audit to identify waste and operational inefficiencies. **Plante Moran provided practical, custom-tailored recommendations which the District is implementing to be better stewards of our taxpayer dollars. They made a difference by fostering an environment of accountability, transparency, and efficiency within the District.**

– Joel B. Thibodeaux, Director - Internal Audits & Compliance,  
DeKalb County School District



We chose Plante Moran based on their deep knowledge and experience in performing audits of municipal governments. We work directly with senior partners of the firm, and we have access to technical experts who are leaders in governmental accounting and auditing. **I have been the finance director in two different cities that have economic challenges, and Plante Moran has helped me meet my professional goals to publish high quality financial statements that can be trusted by investors in the City's bonds and also by elected officials.**

– John Naglick, Jr., Chief Deputy CFO/Finance Director, City of Detroit

- (3) **The Proposer must be Certified Public Accounting firm duly licensed to practice public accounting within the State of Florida under chapter 473 and qualified to conduct audits in accordance with government auditing standards adopted by the Florida Board of Accountancy. License must be provided with proposal response.**

## Licensed in the State of Florida

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We affirm that Plante Moran is a Certified Public Accounting firm in accordance under Chapter 473. See pages 36-37 for a copy of our firm's license to practice accounting in the State of Florida.

## (B) KEY PERSONNEL:

- (1) The Proposer's Partner-In-Charge must hold a CPA license and have a minimum of five (5) years experience; and the Audit Manager must hold a CPA license and must have a minimum of three (3) years of documented experience performing auditing services for government agencies, preferably at the municipal/local government level. Copy of licenses and resume must be provided with proposal response.
- (2) Proposer shall assign to the City a full-time Certified Public Accountant (CPA). The CPA assigned to the City shall have a minimum of five (5) years of documented experience performing auditing services for government agencies, preferably at the municipal/local government level. Copy of license and resume must be provided with proposal response.
- (3) The Proposer's audit team must consist of at minimum one (1) Manager and two (2) staff auditors with a CPA license available to conduct the day-to-day field work. Copies of licenses and resumes must be provided with proposal response.

## CPA licenses and team experience requirements

---

Matthew Bohdan, CPA, CIA and the assigned engagement team fully meet the City's requirements.

- The Partner-In-Charge and Audit Manager both hold active CPA licenses and exceed the required years of experience performing governmental audits, including municipal-level engagements.
- A full-time CPA with more than five years of documented experience auditing government agencies is assigned to the City.
- The audit team includes at least one Manager and two CPA-licensed staff auditors to handle day-to-day fieldwork.

**For detailed credentials, copies of licenses, and resumes, please refer to the section titled "Experience and qualifications of key personnel".**

**General Qualifications:**


The following represent the general qualification(s) required by the successful Proposer prior to final award or contract execution:

**(A) PROPOSERS WILL:**

- (1) Provide proof of active status or documentation evidencing Proposer is currently seeking active status with the Florida Department of State, Division of Corporation. Submittals: Current Florida Department of State, Division of Corporation certificate or equivalent document.

## Qualified to conduct business in the State of Florida

Plante Moran is qualified and licensed to do business in the State of Florida. See pages 36-37 for copies of the firm’s licenses to do business in the State of Florida.



Department of State / Division of Corporations / Search Records / Search by FEI/EIN Number /

[Previous On List](#) [Next On List](#) [Return to List](#)

**No Events** **No Name History**

**Detail by FEI/EIN Number**  
Foreign Limited Liability Company  
PLANTE & MORAN PLLC

**Filing Information**

Document Number	M11000002358
FEI/EIN Number	38-1357951
Date Filed	05/09/2011
State	MI
Status	ACTIVE

**Principal Address**  
3000 Town Center  
Suite 100  
SOUTHFIELD, MI 48075

Changed: 01/28/2022

**Mailing Address**  
3000 Town Center  
Suite 100  
SOUTHFIELD, MI 48075

Changed: 01/28/2022

**Registered Agent Name & Address**  
CT CORPORATION SYSTEM  
1200 SOUTH PINE ISLAND ROAD  
PLANTATION, FL 33324

**Authorized Person(s) Detail**

**Name & Address**

Title MGR

DRAKE, JASON  
3000 Town Center  
Suite 100  
SOUTHFIELD, MI 48075

**Annual Reports**

Report Year	Filed Date
2024	01/22/2024
2024	07/22/2024
2025	04/04/2025

# g) Lobbyist registration and oral presentation forms

CITY OF CORAL GABLES  
FINANCE DEPARTMENT/PROCUREMENT DIVISION  
LOBBYIST REGISTRATION FORM

SOLICITATION NAME/NUMBER: Internal Auditing Services/RFP No. 2025-041

The Bidder/Proposer certifies that it understands if it has retained a lobbyist(s) to lobby in connection with this specific competitive solicitation that each lobbyist retained has timely filed the registration or amended registration required under the City of Coral Gables Lobbyist Registration requirement pursuant to Ordinance 2021-24 as outlined below:

*Lobbyist* means an individual, firm, corporation, partnership, or other legal entity employed or retained, whether paid or not, by a principal, or that contracts with a third-party for economic consideration to perform lobbying activities on behalf of a principal.

*Lobbying activity* means any attempt to influence or encourage the passage or defeat of, or modification to, governmental actions, including, but not limited to, ordinances, resolutions, rules, regulations, executive orders, and procurement actions or decisions of the city commission, the mayor, any city board or committee, or any city personnel. The term "lobbying activity" encompasses all forms of communication, whether oral, written, or electronic, during the entire decision-making process on actions, decisions, or recommendations which foreseeably will be heard or reviewed by city personnel. This definition shall be subject to the exceptions stated below.

*Procurement matter* means the city's processes for the purchase of goods and services, including, but not limited to, processes related to the acquisition of: technology; public works; design services; construction, professional architecture, engineering, landscape architecture, land surveying, and mapping services; the purchase, lease or sale of real property; and the acquisition, granting, or other interest in real property.

*City personnel* means those city officials, officers and employees who are entrusted with the day-to-day policy setting, operation, and management of certain defined city functions or areas of responsibility, even though ultimate responsibility for such functions or areas rests with the city commission, with the exception of the City Attorney, Deputy City Attorney, and Assistant City Attorneys, advisory personnel (members of city advisory boards and agencies whose sole or primary responsibility is to recommend legislation or give advice to the city commission); and any employee of a city department or division with the authority to participate in procurement matters, when the communication involves such procurement.

**Affidavit requirement.** The following provisions shall apply to certain individuals who, in procurement matters participate in oral presentations or recorded negotiation meetings and sessions:

- a. The principal shall list on an affidavit form, provided by the City, all technical experts or employees of the principal whose normal scope of employment does not include lobbying activities and whose sole participation in the city procurement matter involves an appearance and participation in a city procurement matter involves an appearance and participation in an oral presentation before a city certification, evaluation, selection, technical review or similar committee, or recorded negotiation meetings or sessions.
- b. No person shall appear before any procurement committee or at any procurement negotiation meeting or session on behalf of a principal unless he/she has been listed as part of the principal's presentation or negotiation team or has registered as a lobbyist. For purposes of this subsection only, the listed members of the oral presentation or negotiation team shall not be required to separately register as lobbyists or pay any registration fees. The affidavit will be filed by the city procurement staff with the city clerk at the after the proposal is submitted or prior to the recorded negotiation meeting or session. Notwithstanding the foregoing, any person who engages in lobbying activities in addition to appearing before a procurement committee to make an oral presentation, or at a recorded procurement negotiation meeting or session, shall comply with all lobbyist registration requirements.

The Bidder/Proposer hereby certifies that: (select one)

It has not retained a lobbyist(s) to lobby in connection with this competitive solicitation; however, if one is retained anytime during the competitive process and prior to contract execution for this project, the lobbyist will properly register with the City Clerk's Office within two (2) business days of being retained with copy to the city procurement staff.

It has retained a lobbyist(s) to lobby in connection with this competitive solicitation and certified that each lobbyist retained has timely filed the registration or amended registration required under the City of Coral Gables

CITY OF CORAL GABLES  
FINANCE DEPARTMENT/PROCUREMENT DIVISION  
LOBBYIST REGISTRATION FORM

Lobbyist Registration requirement pursuant to Ordinance 2021-24 Section and that the required affidavit has been properly filed


It is a requirement of this solicitation that the following information be provided for all lobbyists retained to lobby in connection with this solicitation be listed below:

Name of Lobbyist: N/A  
Lobbyist's Firm (if applicable): N/A  
Phone: N/A  
E-mail: N/A

Name of Lobbyist: N/A  
Lobbyist's Firm (if applicable): N/A  
Phone: N/A  
E-mail: N/A

Name of Lobbyist: N/A  
Lobbyist's Firm (if applicable): N/A  
Phone: N/A  
E-mail: N/A

Name of Lobbyist: \_\_\_\_\_  
Lobbyist's Firm (if applicable): \_\_\_\_\_  
Phone: \_\_\_\_\_  
E-mail: \_\_\_\_\_

**Authorized Signature:**   
**Printed Name:** Matthew Bohdan  
**Date:** December 15, 2025  
**Title:** Partner  
**Bidder/Proposer Name:** Piante & Moran, PLLC

LOBBYIST AFFIDAVIT

Solicitation Name/Number: **Internal Auditing Services/RFP No. 2025-041**

The following provisions shall apply to certain individuals who, in procurement matters participate in oral presentations or recorded responsiveness, responsibility or negotiation meetings and sessions:

- a. The principal shall list below all technical experts or employees of the principal whose normal scope of employment does not include lobbying activities and whose sole participation in the city procurement matter involves an appearance and participation in an oral presentation before an evaluation, selection, technical review or similar committee, or recorded responsiveness, responsibility or negotiation meetings or sessions.
- b. No person shall appear before any procurement committee or at any procurement responsiveness, responsibility or negotiation meeting or session on behalf of a principal unless he/she has been listed as part of the principal's team pursuant to this affidavit or has registered as a lobbyist. For purposes affidavit only, the listed members of the oral presentation or negotiation team shall not be required to separately register as lobbyists or pay any registration fees.

This affidavit will be provided by the city procurement staff to the city clerk after the proposal is submitted or prior to the oral presentation. Any changes after the original affidavit is submitted by the proposer and prior to the oral presentations, an updated copy shall be presented to the Procurement Division and the City Clerk at least twenty-four (24) hours prior scheduled time for the oral presentation session. Notwithstanding the foregoing, any person who engages in lobbying activities in addition to appearing before a procurement committee to make an oral presentation, or at a recorded procurement negotiation meeting or session, shall comply with all lobbyist registration requirements.

List of employees & technical experts:

NAME	TITLE	ROLE	COMPANY/FIRM
Matthew Bohdan	Partner	Engagement Partner	Plante & Moran, PLLC
Bailey Kahl-Wu	Manager	Engagement team	Plante & Moran, PLLC
Briana Solorio	Manager	Engagement team	Plante & Moran, PLLC
Kyle Miller	Principal	Engagement team	Plante & Moran, PLLC
Allen Allos	Manager	Engagement team	Plante & Moran, PLLC

LOBBYIST AFFIDAVIT

I do solemnly swear that all of the foregoing information is true and correct and I will fully comply with requirements of this affidavit and the associated City of Coral Gables Lobbyist Registration requirement pursuant to Ordinance 2021-24 Section.

Authorized Signature: [Signature]  
 Printed Name: Matthew Bohdan Title: Partner  
 Date: December 15, 2025  
 Bidder/Proposer's Name: Plante & Moran, PLLC

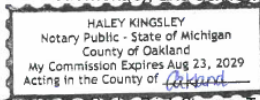
NOTARY PUBLIC

STATE OF MICHIGAN  
 COUNTY OF OAKLAND

On this 15th day of December, 2025, before me the undersigned Notary Public of the State of Michigan, personally appeared Matthew Bohdan (Name(s) of individual(s) who appeared before Notary

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

[Signature]  
 NOTARY PUBLIC, STATE OF MICHIGAN  
[Signature]



(Name of Notary Public; Print, Stamp or Type as Commissioned.)

SEAL OF OFFICE:

Personally know to me, or Produced  
 Identification:  
Personally know to me  
 (Type of Identification Produced)



# Submittal II



# (i) Experience and qualifications of the company

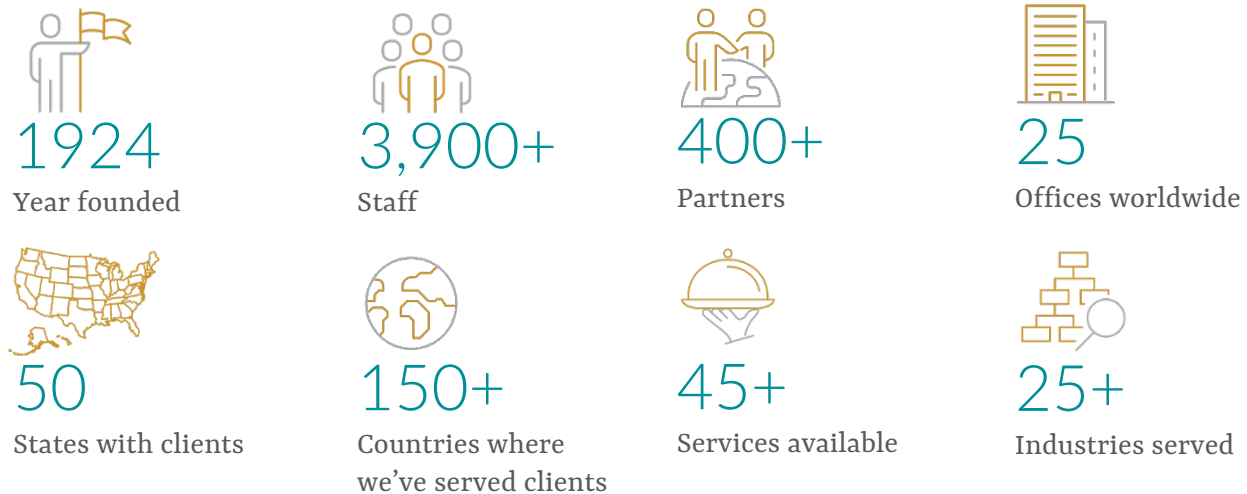
- a) Provide a complete history and description of your company, including, but not limited to, the number of years in business, size, number of employees, office location, copy of applicable licenses/certifications, credentials, capabilities and capacity to meet the City's needs.

## Firm overview

For 100 years, we've provided our clients with advisors, ideas, and breakthrough strategies they can count on.

We are the 13th largest certified public accounting and management consulting firm in the nation. Our firm specializes in financial, compliance, human capital, operations improvement, strategic planning, technology selection and implementation, and wealth management services.

### Fast facts



### A better approach to client service, 100 years in the making.

Plante Moran's founders had a vision: **"to create a people firm disguised as an accounting firm."**

Now, 100 years later, we're fully invested in taking that legacy into the future, moving forward together with our clients.

When you work with our team, you can count on us to see the story behind the numbers and deliver relationships beyond results.



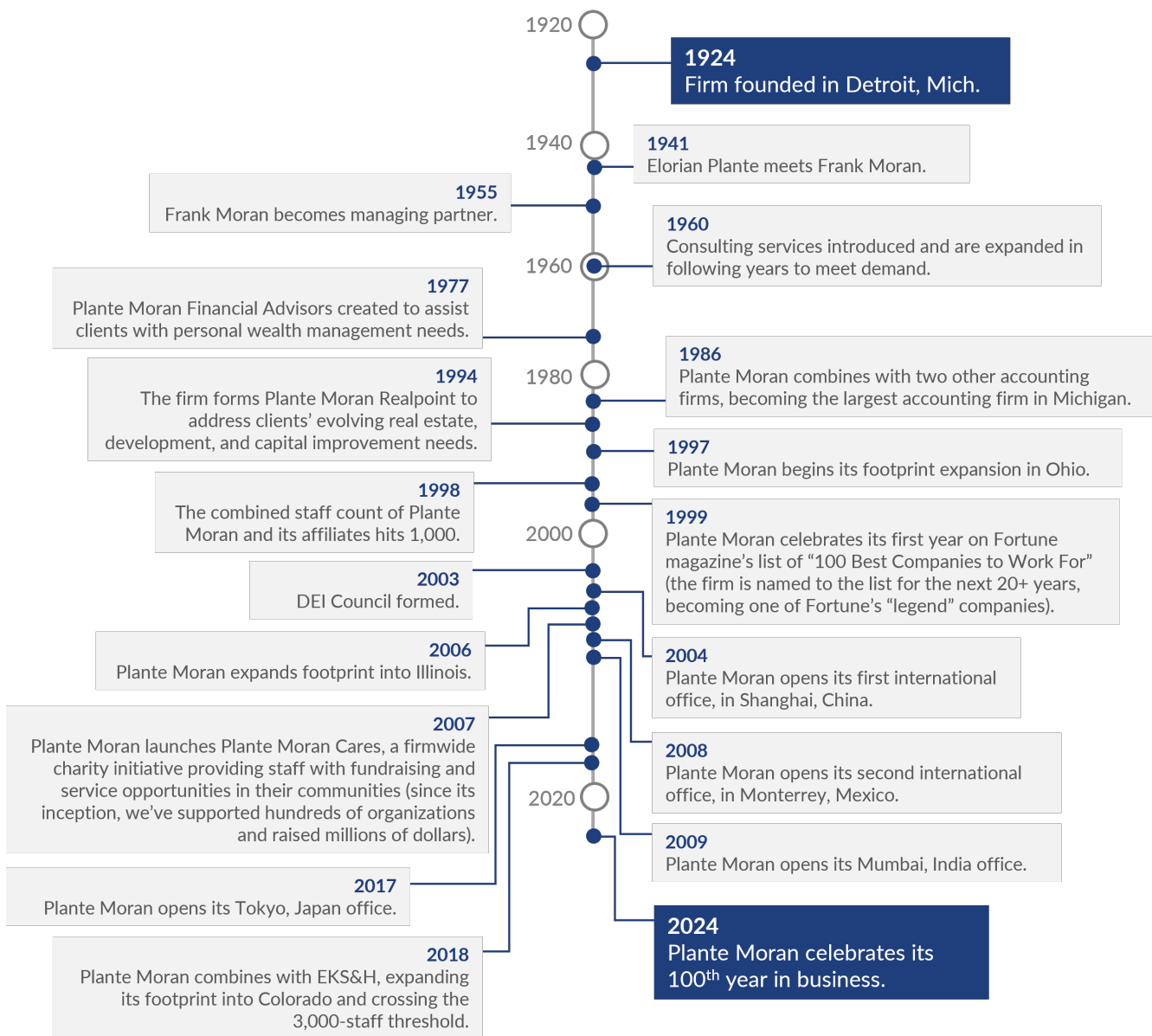
Learn more about our story – and what it means for our clients – at [plantemoran.com/count-on-us](http://plantemoran.com/count-on-us).

# Firm history

For 100 years, we've provided our clients with advisors, ideas, and breakthrough strategies they can count on.

Many organizations hire us for expertise or a solution, but they stay with us for the personal relationships, high quality, and dedication they can't get from any other advisor.

Our clients and staff are the story of Plante Moran's journey. The timeline below shows key events in our firm's history of growth.



## Location of office that would perform the audit

Our team will perform the internal audit from our Southfield office, located at 3000 Town Center, Suite 100, Southfield, MI 48075.

## Licensed to practice in the State of Florida

We affirm that Plante Moran is licensed to practice in Florida.






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

240 NW 76TH DRIVE, SUITE A  
GAINESVILLE FL 32607

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

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

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



STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

AD63123 ISSUED: 10/24/2025  
ACCOUNTANCY PARTNERSHIP  
PLANTE & MORAN PLLC

Signature

LICENSED UNDER CHAPTER 473, FLORIDA STATUTES  
EXPIRATION DATE: DECEMBER 31, 2027

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

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

**LICENSE NUMBER: AD63123**

**EXPIRATION DATE: DECEMBER 31, 2027**

THE ACCOUNTANCY PARTNERSHIP HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

PLANTE & MORAN PLLC  
3000 TOWN CENTER  
SUITE 100  
SOUTHFIELD MI 48075



ISSUED: 10/24/2025

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## Our governmental experience

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### Client profile

1,700+

public sector clients served, including **1,300+ GASB entities**

500+

governmental clients, including airports and transit, authorities, local government, pension systems, special districts, state agencies, and utilities

600+

single audit reports filed annually

750+

Annual Comprehensive Financial Report (ACFR) audits conducted over the last 25 years whereby the ACFRs have received the GFOA's Certificate of Achievement for Excellence in Financial Reporting

### Practice profile

45

states with public sector clients

250+

staff dedicated to serving governmental clients

25+

partners dedicated to serving governmental clients

75+

years serving governmental clients

\$12B

federal expenditures audited per year

## Deeper insights, delivered year-round

---

We'll provide frequent updates throughout the year to help you analyze how recent changes in regulations, legislation, economic conditions, and trends could impact the City. We deliver this thought leadership via CPE-approved webinars and publications at **no additional cost**. Our Government Perspectives quarterly e-newsletter provides clients with updates on finance, technology, and operational issues and includes ideas for maximizing limited resources.

A few examples of our thought leadership include:

Launching new permitting, compliance, and licensing technologies to enhance digital services at the City of Doral, Fla.

[LEARN MORE](#)



What can state and local governments learn from CMMC?

[READ MORE](#)



Enhancing fraud prevention in public employee retirement funds

[READ MORE](#)

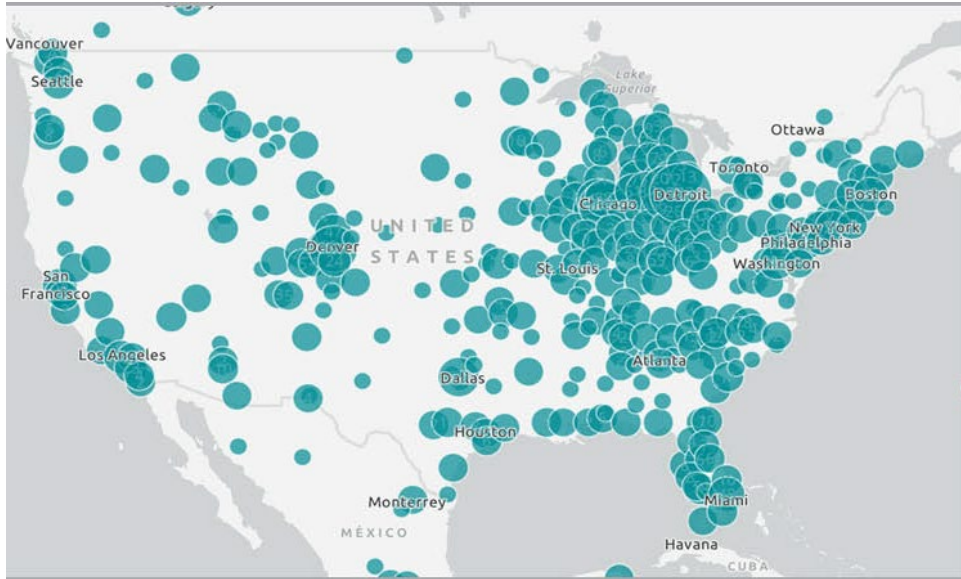


Please visit [plantemoran.com/subscribe](https://plantemoran.com/subscribe) to sign up for insights.

## Dedicated to client service – with no geographical barriers

As a national firm serving clients across the country, we set a high bar for client service, no matter where our clients are. With Plante Moran, your proximity to one of our office locations does not impact the quality and commitment you'll receive from us. Our client presence across all 50 states, as shown below, is evidence of our demonstrated success in advising organizations across geographies. We'll bring a regional perspective and understanding to any and all matters we'll explore with you as our client.

### Where our U.S.-based and Florida clients are located:



## Commitment to Florida governmental entities

Plante Moran has **significant experience in providing strategic consulting services to local Florida governments.** Through these experiences, we have gained a strong understanding as to how local government operations function and, as a result, a strong understanding of the underlying business processes and associated technologies that are required to support these business processes.

### REPRESENTATIVE LIST OF FLORIDA COUNTIES

- Broward County
- Charlotte County
- Charlotte County Clerk of the Court
- Collier County
- Escambia County Housing Finance Authority
- Juvenile Welfare Board of Pinellas County
- Lee County
- Miami-Dade County
- Osceola County
- Osceola County Property Appraiser's Office
- Pasco County
- Seminole County
- St. Lucie County Clerk of the Court
- St. Lucie County Property Appraiser's Office
- St. Johns County
- Volusia County

## REPRESENTATIVE LIST OF FLORIDA MUNICIPALITIES

- City of Cape Coral
- City of Cooper City
- City of Coral Springs
- City of Deland
- City of Fernandina Beach
- City of Fort Lauderdale
- City of Fort Walton Beach
- City of Gainesville
- City of Hallandale Beach
- City of Hollywood
- City of Lynn Haven
- City of Miami
- City of Miramar
- City of North Miami Beach
- City of Oakland Park
- City of Pinellas Park
- City of Panama City Beach
- City of West Palm Beach
- City of Winter Park
- Town of Jupiter
- Town of Jupiter Island
- Town of Longboat Key
- Town of Pembroke Park
- Village of Wellington

## REPRESENTATIVE LIST OF FLORIDA SPECIAL DISTRICTS

- Broward County Metropolitan Planning Organization
- Emerald Coast Utilities Authority (ECUA)
- Florida Highway Safety and Motor Vehicles
- Hillsborough Area Regional Transit Authority (HART)
- Hillsborough County Aviation Authority (HCAA)
- Jacksonville Aviation Authority
- Miami-Dade County Public Schools
- Sarasota Manatee Airport Authority
- Solid Waste Authority of Palm Beach County
- South Florida Regional Transportation Authority (SFRTA),
- State of Florida, Department of Financial, Division of Rehabilitation & Liquidation
- Toho Water Authority

**b) Describe the Proposer’s relevant knowledge and experience in providing the services described in the “Scope of Services” to public sector agencies similar in size to the City of Coral Gables.**

Our team assembled for this engagement includes professionals that have served our references noted above. These team members were specifically selected due to their involvement in serving these communities which are comparable in population, budget magnitude, financial position, and service complexity to Coral Gables.

City	Population (2024)	Budget Magnitude	Service Complexity
Gainesville, FL	148,720	~\$459M FY25	Broad, high staffing level
Coral Gables, FL	50,379	\$362M–\$510M FY25	Very high service level
Asheville, NC	94,992	~\$256M FY26	Full service, but strained
Wyoming, MI	78,559	~\$140M FY 26	Full service; major redevelopment underway

## Risk and accounting advisory services

Our experienced consultants are prepared to help you achieve key business objectives surrounding compliance, performance and controls, accountability, and financial transformation. By understanding these interdependencies, we’ll offer a holistic service approach to the City.


Our team is a blend of risk management professionals with specializations in information technology and financial/operational internal controls. This benefits our clients because we hit the ground running and consistently apply our experience to identify and implement operational efficiencies for our clients.

## Practice profile

### Internal control and risk consulting expertise and capabilities:

- Internal audit co-sourcing and outsourcing
- Management of internal audit departments
- Enterprise risk management (ERM)
- Organization risk assessments
- Efficiency and effectiveness reviews
- Business process design, re-engineering, and implementation

 **13+**  
Average years of staff experience providing risk and accounting advisory services

 **100+**  
Consulting and IT professionals providing risk and accounting advisory services

 **20+**  
Countries where we serve risk and accounting advisory clients

**300+**  
Risk and accounting advisory clients

### Team members are credentialed in one or more of the following:

- **CPA** – Certified Public Accountant
- **CIA** – Certified Internal Auditor
- **CICA** – Certified Internal Control Auditor
- **CISA** – Certified Information Systems Auditor
- **CFE** – Certified Fraud Examiner
- **MPA** – Master of Public Policy Analysis and Administration
- **PMP** – Project Management Professional

## IT audits and cybersecurity

As the City is aware threats can come from anywhere, and understands the need to take a proactive approach to threat detection and response. If appropriate, our team can provide cybersecurity and IT audit services. Our deep bench of cybersecurity professionals and government industry specialists offer relevant experience, insights, and technical expertise to fortify the City's defenses and maintain an effective cybersecurity program.



Our cybersecurity team can provide a variety of solutions to clients like the City, including:

- IT risk and internal control assessments
- Business continuity and disaster recovery planning
- Network security assessment and penetration studies
- Baseline network security assessments (layered approach: internet, firewall, network, etc.)
- Adherence to compliance-related issues, such as PCI Data Security Standards, HIPAA, GLBA, and Red Flag
- Security planning, including the development of security strategies and plans, policies, procedures, and training
- Business process/application security and control reviews

### Practice profile and certifications

30+

years of experience providing cybersecurity consulting and IT audit services

70+

staff dedicated to providing solutions to your unique cybersecurity needs

1 of only 32

nationally approved HITRUST assessors also providing PCI and ISO services

Our cyber professionals have, on average, more than 13 years of experience performing cybersecurity control evaluations, IT compliance testing, internal audit assistance, technical assessments, and internal control consulting services. Our experts hold necessary and relevant certifications to serve FPPA effectively, including:

- Certified Ethical Hacker (CEH)
- GIAC Penetration Tester (GPEN)
- Certified Information Systems Security Professional (CISSP)
- eLearn Security Junior Penetration Tester (empty)
- eLearn Security Certified Professional Penetration Tester (eCPPT)
- Certified in Governance of Enterprise IT (CGEIT)
- CompTIA Security+
- CompTIA Network+
- CompTIA A+
- CompTIA Linux+
- Cisco Certified Network Associate (CCNA)
- Cisco Certified Network Associate Security (CCNA Security)
- Certified Information Security Manager (CISM)
- Certified Information Systems Auditor (CISA)
- Certified Risk and Information Systems Control (CRISC)
- PCI DSS Qualified Security Assessor (QSA)
- HIPAA HITRUST CSF Certified Assessor (CCFSP)
- Project Management Professional (PMP)

## Cybersecurity and IT audit services

By taking a holistic view of your organization — and your people, processes, and technology — we’ll protect you not just from the threats you’re aware of, but those you haven’t even considered.



## How we can help the City provide a secure IT environment:



### Cyber assessment

- IT audits
- Risk assessment
- ERP security and controls
- Cloud security
- User access reviews
- Privacy compliance
- General controls review
- Application controls assessment



### Cyber advisory

- Seven-point cybersecurity assessment
- Cyber strategy
- Frameworks
- NIST, CIS Top 20
- Cyber PMO
- Risk analysis
- Business continuity plans (BCPs), disaster recovery plans (DRPs)
- Cyber incident response planning
- CyberKPi and dashboards



### Cyber assurance

- Readiness assessments
- SOC 1, SOC 2, and SOC 3
- SOC for cybersecurity
- SOC for supply chain
- PCI DSS certification
- HITRUST certification
- ISO27001 Security Standards certification



### Cyber solutions

- Solution selection and integrated custom dashboards
- GRC tools
- Identity management
- Threat intelligence
- Mobile/device management
- End-point security
- IDS/IPS
- SIEM tools



### Cyber lab

- Physical lab environment
- Network security assessments
- Vulnerability scans
- Web/mobile security
- Malware testing
- Red/blue team exercises



### Cyber forensics

- Identification, collection, analysis, and reporting
- Incident response and management

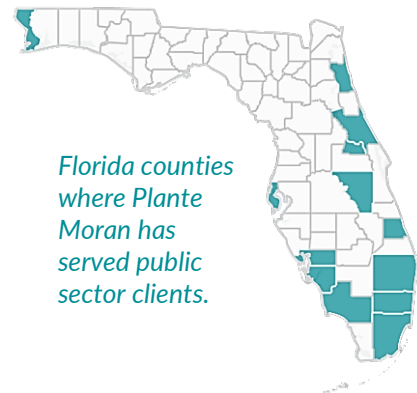
# Trusted independent advisors for Florida governments

Our multidisciplinary team provides experience, knowledge, and perspectives from more than seven decades of serving public sector clients. We'll help you minimize risk, improve effectiveness, and contain the costs of providing key services to your constituents. Our custom solutions include:

- Internal audit outsourcing and co-sourcing
- Process and operational redesign
- Internal control assessments
- IT strategy and assessment
- Enterprise risk management
- Forensic services
- Cybersecurity
- Finance and accounting advisory
- Employee benefits consulting

## Public sector expertise, with a focus on Florida

We've served public sector clients in counties across Florida (including 50+ local governments who have received our consulting services over the last 20+ years).



## Industry involvement

Our involvement in national and local government organizations helps you stay on top of emerging issues. We participate in the following associations:

FLORIDA INVOLVEMENT	NATIONAL INVOLVEMENT
<ul style="list-style-type: none"><li>• <b>Florida Government Finance Officers Association</b></li><li>• <b>Florida Local Government Information Systems Association</b></li><li>• <b>Florida City &amp; County Management Association</b></li><li>• <b>Building Officials Association of Florida</b></li></ul>	<ul style="list-style-type: none"><li>• AICPA, including the State and Local Government Expert Panel and Governmental Audit Quality Center (GAQC)</li><li>• Governmental Accounting Standards Board</li><li>• Governmental Accounting Standards Advisory Council (GASAC)</li><li>• Government Finance Officers Association</li><li>• International City/County Management Association</li><li>• Public Pension Financial Forum</li><li>• National Association of State Auditors, Comptrollers and Treasurers</li><li>• National Association of State Chief Information Officers</li></ul>

# Commitment to Florida governmental entities

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- Pasco County
- Seminole County
- St. Lucie County Clerk of the Court
- St. Lucie County Property Appraiser's Office
- St. Johns County

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- City of Cooper City
- City of Coral Springs
- City of Deland
- City of Delray Beach
- City of Fernandina Beach
- City of Fort Lauderdale
- City of Fort Walton Beach
- City of Gainesville
- City of Hallandale Beach
- City of Hollywood
- City of Lynn Haven
- City of Miami
- City of Miramar
- City of North Miami Beach
- City of Oakland Park
- City of Pinellas Park
- City of Panama City Beach
- City of West Palm Beach
- City of Winter Park
- Town of Jupiter
- Town of Jupiter Island
- Town of Longboat Key
- Town of Pembroke Park
- Village of Wellington

## REPRESENTATIVE LIST OF FLORIDA SPECIAL DISTRICTS

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- Jacksonville Aviation Authority
- Sarasota Manatee Airport Authority
- Solid Waste Authority of Palm Beach County
- South Florida Regional Transportation Authority (SFRTA),
- State of Florida, Department of Financial, Division of Rehabilitation & Liquidation
- Toho Water Authority
- Village Community Center Development Center
-

- c) After receipt of responses, Proposer may be required to submit financial statements for each of their last two (2) complete fiscal years within five (5) calendar days, upon written request. Such statements should include, at a minimum, balance sheets (statements of financial position) and statements of profit and loss (statement of net income). Statements shall be certified by an independent Certified Public Accountant.

## Financial information

Our 100 year old firm is the model of financial stability. Plante Moran is a privately held firm, and we are well capitalized by the partner group with zero long term debt. Plante Moran does not share full financial statements outside of the firm, and the below financial information should be considered highly confidential.

We are pleased to provide additional information upon request.

**P&M Holding Group, LLP**  
**Financial Information**  
(in thousands)

	Fiscal Year Ending 6/30/2025	Fiscal Year Ending 6/30/2024	Fiscal Year Ending 6/30/2023	Fiscal Year Ending 6/30/2022	Fiscal Year Ending 6/30/2021
<b>Income Statement</b>					
Net Revenue	1,129,071	1,043,747	953,677	862,481	766,236
<b>Balance Sheet</b>					
Current Assets	401,379	370,932	342,598	353,806	335,371
Total Assets	438,266	410,495	385,786	395,672	373,857
Current Liabilities	125,339	111,761	112,019	103,570	105,440
Total Liabilities	130,788	115,100	114,357	105,091	108,447
Partners Investment	307,478	295,395	271,429	290,581	265,410

P&M Holding Group, LLP is a privately owned company with excess of 350 partners. The Firm is well capitalized with the Partners' Investments of over \$300 million.

As a privately held accounting & consulting Firm, Plante & Moran is not required to have an independent audit of its financial statements, nor has an audit been performed. The summary above, however, reflects the strong financial condition of the Firm.

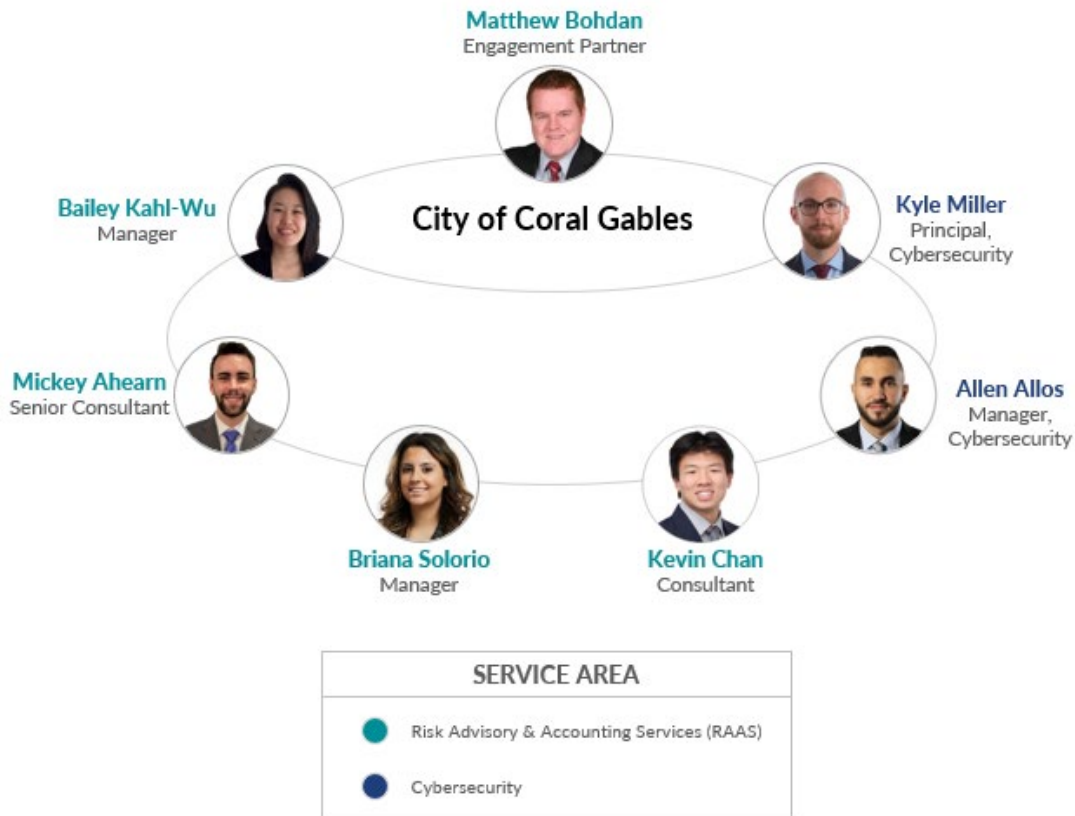
## (ii) Experience and qualifications of key personnel

- a) Provide a summary of the qualifications, copy of applicable licenses/certifications, and experience of all proposed key personnel. Include detailed 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 providing the services solicited herein.

### Your engagement team

Plante Moran's greatest asset is our people — not just their knowledge, but also their integrity and their commitment to our clients, staff, and communities. Our philosophy for staffing your engagement is simple: find the best people with the most relevant experience, and balance the team with varied ways of thinking that complement one another.

We have structured our team to deliver the specialized knowledge and personal fit you deserve. Each person serves a necessary role on the engagement and is experienced in serving clients like you.





### Matthew Bohdan, CPA, CIA

Engagement Partner

248-223-3619 | matthew.bohdan@plantemoran.com

**Role:** When the City needs an answer, I am your first call. My primary goal is to make sure we look out for your interests proactively, respond to your questions promptly, meet all deadlines, ensure no surprises, and value your time.

**Experience:** I have over 20 years of public accounting and management consulting experience, with a strong focus on serving public sector organizations. My expertise focuses on detailed process and procedure assessments, development and performance of risk assessments, and outsourced/co-sourced internal audit services. My approach goes beyond conformance, focusing on helping public sector clients enhance audit performance, embed continuous improvement, and elevate the strategic value of their internal audit functions. I also have extensive experience with data analytics, including building analytical tools, dashboards, and advanced financial modeling.

Through risk assessment and internal control implementation leadership, I have has built deep, trusting relationships with public sector clients. I help clients understand the key aspects of internal control implementation, monitor the effectiveness of those activities, and report results to oversight bodies and key organizational decision-makers. Additionally, I have provided valuable support by leading efforts to design and implement grant monitoring procedures and managing teams of specialists to execute timely and effective monitoring programs that support public stewardship and program integrity.

I am often asked to speak with trade associations and industry groups on matters of enterprise risk management and internal control.

**Education:** Bachelor of Business Administration in Finance from Seidman College of Business at Grand Valley State University and Master of Business Administration from Walsh College of Accountancy and Business Administration.

**Professional memberships, certifications, and affiliations:** I am a Certified Public Accountant (CPA) licensed in Florida and Michigan, as well as a Certified Internal Auditor (CIA). I am a member of the Institute of Internal Auditors (IIA), American Institute of Certified Public Accountants (AICPA), and the Michigan Association of Certified Public Accountants (MICPA).



Ron DeSantis, Governor

Melanie S. Griffin, Secretary



STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE  
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

**BOHDAN, MATTHEW**

3000 TOWN CENTER, SUITE 100  
SOUTHFIELD MI 48075

**LICENSE NUMBER: AC63527**

**EXPIRATION DATE: DECEMBER 31, 2026**

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ISSUED: 01/06/2026

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Ron DeSantis, Governor

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STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION  
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ISSUED: 01/06/2026

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DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
BUREAU OF PROFESSIONAL LICENSING  
P.O. BOX 30670  
LANSING, MI 48909

STATE OF MICHIGAN - DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
BUREAU OF PROFESSIONAL LICENSING  
CERTIFICATE/LICENSE TO PRACTICE PUBLIC  
ACCOUNTING

MATTHEW JAMES BOHDAN

LICENSE NO.	EXPIRATION DATE	
1101032282	07/31/2027	25177120632

MATTHEW JAMES BOHDAN  
19500 BECK ROAD  
NORTHVILLE, MI 48167

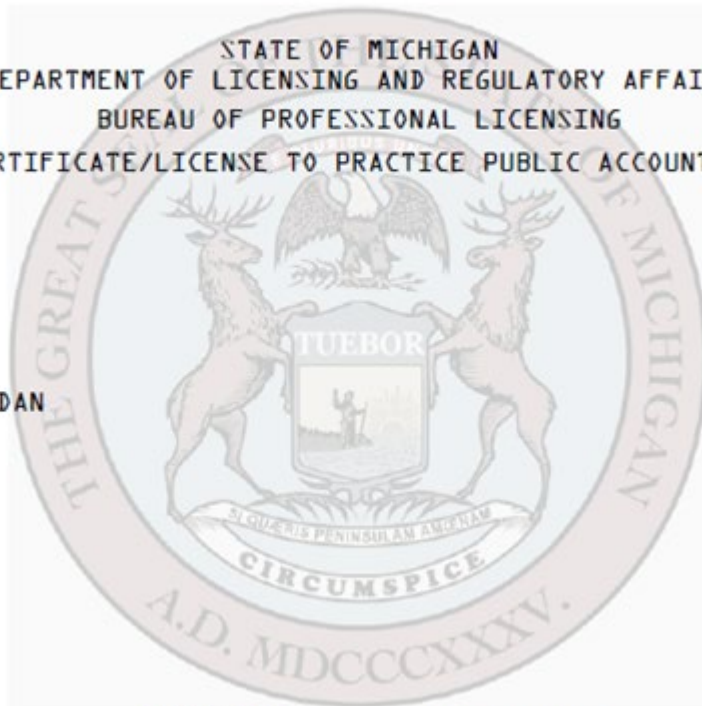
COMPLAINT INFORMATION:  
THE ISSUANCE OF THIS LICENSE SHOULD NOT BE CONSTRUED  
AS A WAIVER, DISMISSAL OR ACQUIESCENCE TO ANY  
COMPLAINTS OR VIOLATIONS PENDING AGAINST THE LICENSEE,  
ITS AGENTS OR EMPLOYEES.

FUTURE CONTACTS:  
YOU SHOULD DIRECT INQUIRIES REGARDING THIS LICENSE OR  
ADDRESS CHANGES TO THE DEPARTMENT OF LICENSING AND  
REGULATORY AFFAIRS BY EMAILING [BPLHELP@MICHIGAN.GOV](mailto:BPLHELP@MICHIGAN.GOV)  
OR CALL (517) 241-0199

GRETCHEN WHITNER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
BUREAU OF PROFESSIONAL LICENSING  
CERTIFICATE/LICENSE TO PRACTICE PUBLIC ACCOUNTING

MATTHEW JAMES BOHDAN



LICENSE NO.  
1101032282

EXPIRATION DATE  
07/31/2027

25177120632

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ISSUED UNDER THE LAWS OF  
THE STATE OF MICHIGAN



## Bailey Kahl-Wu, CPA

Manager

248-223-3834 | bailey.kahl-wu@plantemoran.com

**Role:** I will work closely with Matthew to oversee our process and will be responsible for execution in accordance with our proposed timeline and plan we set with you. I will serve as the primary project manager throughout the duration of the contract.

**Experience:** With over six years of consulting and public accounting experience, I excel in delivering internal audit services, risk and internal control assessments, segregation of duties analyses, and enterprise risk management support to my clients. She specializes in serving public sector clients of large and small sizes, ensuring that their unique needs are met to their full satisfaction. She has experience serving states, counties, municipalities, and school districts.

My primary responsibilities include managing the day-to-day execution of audits and assessments, leading walkthroughs and interviews, and providing expert guidance on internal control improvements, as risk management is a constantly evolving environment.

**Education:** I hold a Bachelor of Science in Accounting, Oakland University and a Bachelor of Science in Finance, Oakland University.

**Professional memberships, certifications, and affiliations:** I am a member of the Certified Public Accountant (CPA), the Institute of Internal Auditors (IIA), the Michigan Association of Certified Public Accountants (MICPA), and Association of Local Government Auditors (ALGA).

DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
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P.O. BOX 30670  
LANSING, MI 48909

STATE OF MICHIGAN - DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
BUREAU OF PROFESSIONAL LICENSING  
CERTIFICATE/LICENSE TO PRACTICE PUBLIC  
ACCOUNTING

BAILEY ANN KAHL-WU

BAILEY ANN KAHL-WU  
527 WEST LAFAYETTE BLVD  
APT 16A  
DETROIT, MI 48226

LICENSE NO.	ORIGINAL ISSUE DATE	EXPIRATION DATE	
1101039604	10/09/2020	07/31/2026	25260150954

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GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
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ISSUED UNDER THE LAWS OF  
THE STATE OF MICHIGAN



## Briana Solorio, CPA

Manager

312-344-2434 | briana.solorio@plantemorran.com

**Role:** I will work closely with Bailey to oversee our process and will be responsible for executing it in accordance with the proposed timeline and plan we set with you. Our extensive background in serving clients in the public sector will ensure technical matters are addressed appropriately.

**Experience:** I have five years of experience in our Risk and Accounting Advisory Services practice. I have experience performing internal control design, testing, and remediation, and have supported various other accounting, risk management, and compliance projects for clients in a variety of industries, including K-12 environments. I have developed internal control training materials and led training sessions to help my clients execute an effective internal control framework. I have helped several public sector and school district clients manage risk through internal control development, policy and procedure documentation, and enterprise risk management execution.

**Education:** I hold an M.S. and B.S. in Accountancy from Northern Illinois University.

**Professional memberships, certifications, and affiliations:** I am a member of Institute of Internal Auditors (IIA) and the Illinois CPA Society (ICPAS). I maintain compliance with Yellow Book CPE requirements.





## Mickey Ahearn, CPA

Senior Consultant

303-846-1362 | Mickey.Ahearn@plantemoran.com

**Role:** I will be responsible for the day-to-day activities for internal audit fieldwork and other services as dictated by the City.

**Experience:** I am a Senior Consultant with over 3 years of experience in internal audits. I serve clients in a variety of industries, with an emphasis on public sector and nonprofit organizations, strengthening internal controls, managing risk, and meeting their missions. Clients appreciate my flexible, collaborative approach and my commitment to understanding their unique challenges. I've led multi-year audit programs, supported grant compliance for major awards, and conducted SOX testing for mid-sized public companies. I have experience with reporting, data analytics, and modeling tools, such as Microsoft Power BI and Tableau.

**Education:** I hold a B.S. in business administration and an M.S. in accountancy from the University of Colorado Boulder.

**Professional memberships, certifications, and affiliations:** I'm a CPA, licensed in the state of Colorado, a member of the IIA, and I am Yellow Book CPE compliant.



## Kevin Chan, CPA

Consultant

312-602-3505 | Kevin.chan@plantemoran.com

**Role:** Along with Mickey, I will assist in all aspects of the day-to-day activities for internal control fieldwork and other services as dictated by the City.

**Experience:** I'm a consultant in Plante Moran's Risk and Accounting Advisory Services practice, with experience spanning , risk assessment, internal audit, and post-acquisition accounting across industries. I've supported clients in evaluating internal audit functions, conducting External Quality Assessments (EQAs), and performing internal control testing.

My work includes identifying inefficiencies in internal control frameworks and recommending enhancements that align with organizational goals and regulatory expectations. I also bring extensive experience with Power BI, which I use to visualize key domains—highlighting where the organization excels and identifying areas for improvement.

**Education:** I hold a Bachelor of Science in Business from the Kelley School of Business at Indiana University, with concentrations in accounting, finance, and business analytics.

**Professional memberships, certifications, and affiliations:** I am a member of Institute of Internal Auditors (IIA) and the Illinois CPA Society (ICPAS).



## Kyle Miller, CISSP, CISA, QSA, CDPSE

Principal, Cybersecurity

303-846-3518 | [kyle.miller@plantemoran.com](mailto:kyle.miller@plantemoran.com)

**Role:** I will bring information technology general controls, system implementation, and data conversion audit perspectives to each of our project approaches and deliverables, including incorporating cybersecurity considerations into the recommendations.

**Experience:** I provide cybersecurity-related consulting and auditing services to clients across a variety of industries. As a specialist in our cybersecurity consulting and compliance practice, I help clients find practical solutions to not only meet their unique cybersecurity and compliance requirements but also to attest to them in an efficient and effective manner.

I'm committed to lifelong learning and truly enjoy helping others overcome challenges. These two attributes help me to stay on top of the constantly changing technology and compliance requirements, while also helping my clients interoperate said changes for their unique technology environments.

Outside of work, I enjoy traveling, hiking at high elevations, and avoiding trees while skiing.

**Education:** I hold a B.A. in Accounting and Information Systems, with a specialization in Information Technology, from Michigan State University.

**Certifications:** I hold various information security and auditing-related certifications from professional associations such as ISACA and ISC2. I'm also an active member of ISACA's international body of volunteers, having served on several of their committees focused on maintaining certification programs and making various other contributions to the information security profession.



## Allen Allos, CISA

### Manager, Cybersecurity

248-223-3060 | [allen.allos@plantemoran.com](mailto:allen.allos@plantemoran.com)

**Role:** I'll work closely with Kyle and other members of the engagement team to support information technology-related internal audits.

**Experience:** I am a cybersecurity manager with more than nine years of experience in information security, IT compliance, and IT audit across industries including public sector, manufacturing and distribution, healthcare, private equity, and technology. I specialize in data mapping for large organizations' privacy programs, including GDPR and CPRA, and conduct control assessments, security awareness trainings, and policy development. Allen also provides risk-based recommendations to help clients implement cybersecurity best practices.

My experience includes performing information security audits to ensure compliance with SOC, PCI, ISO, and SOX requirements.

**Education:** I hold a Master of Science in accounting and a Bachelor of Science in aviation management and technology, with a minor in general business, from Eastern Michigan University.

**Certifications:** I am a Certified Information Systems Auditor (CISA).

# Submittal III



# Project understanding, proposed approach and methodology

- a) Describe in detail your understanding, approach and methodology to perform the services solicited herein. Include detailed information, as applicable, which addresses, but need not be limited to: understanding of the RFP scope and requirements, implementation plan, strategies for assuring assigned work is completed on time and communication with City staff. Indicate how the Proposer intends to positively and innovatively work with the City in providing the services outlined in this RFP.

## Understanding of the scope and requirements

---

Plante Moran recognizes that the City of Coral Gables is seeking a true partnership—one that elevates the City’s commitment to transparency, accountability, and operational excellence. The RFP’s scope of services is comprehensive, requiring a provider who will deliver independent compliance audits, risk assessments, and internal control reviews across all City departments, while adapting to evolving needs and priorities. Plante Moran’s approach is rooted in a deep understanding of these requirements: we have assigned a dedicated team of experienced, credentialed professionals. Our methodology is systematic and disciplined, ensuring that every audit is executed with rigor, objectivity, and a keen eye for both detail and the bigger picture.

Timeliness and clear communication are at the heart of our service philosophy. Plante Moran is committed to delivering all assigned work within the agreed-upon timelines, as outlined in the annual Audit Work Plan and in accordance with the City’s fiscal calendar. We will coordinate proactively with City staff to schedule audit activities, provide regular status updates, and present findings to the Budget/Audit Advisory Board and City Manager. Our team will respond promptly to inquiries, facilitate the tracking and resolution of audit findings, and ensure that all stakeholders are informed and engaged throughout the process. By fostering open lines of communication and maintaining a collaborative spirit, Plante Moran will not only meet but exceed the City’s expectations for accountability, responsiveness, and partnership.

We are passionate about supporting the City of Coral Gables in achieving its goals—delivering timely, high-quality audit services, and ensuring that every engagement is marked by transparency, innovation, and a steadfast commitment to public trust.

# Risk assessment approach and methodology

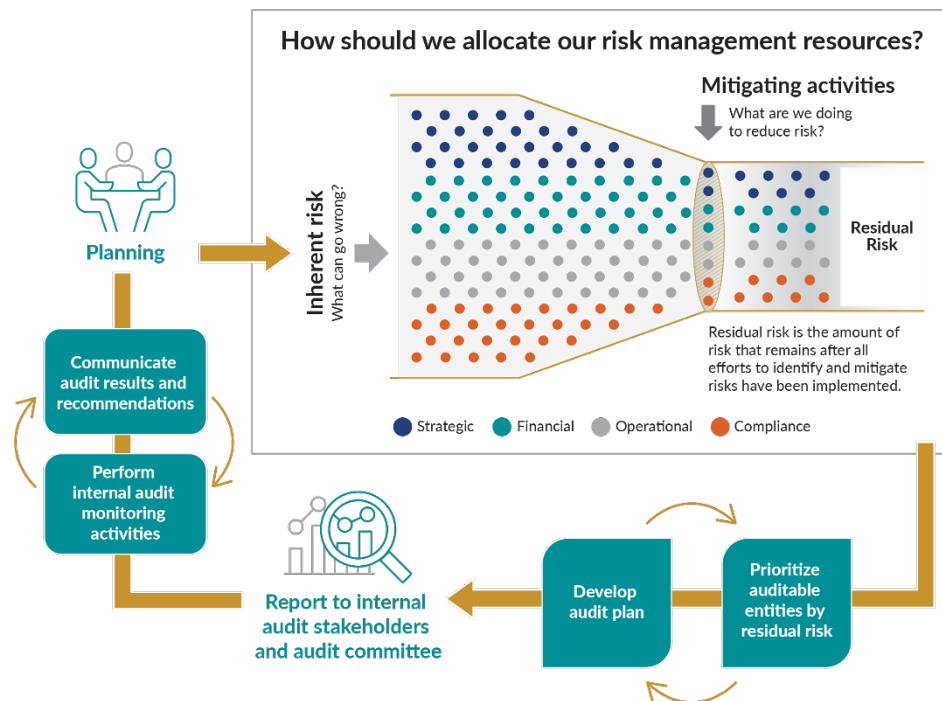
We've developed a rigorous annual risk assessment methodology based on the COSO framework. We'll assess the risk profile of the City holistically and establish an internal audit plan to perform value-added functions that protect the assets of the City and identify efficiencies. The assessment will culminate in a formal report with a specific list of audits, projects, and recommendations for review by the Budget/Audit Advisory Board and approval by the City Manager.

Our approach is engaging, interactive, and collaborative.

### We place emphasis on:

- Facilitated sessions designed to arrive at the right evaluation of each risk.
- Elevating overall risk awareness among leaders across your entire organization.

### What our approach looks like:



We bring together a wealth of control design, testing, and improvement experience to rank, prioritize, and address the unique risks you face.

We will identify, rank, and prioritize the top risks applicable to the City. Throughout the risk assessment, we will consider risk factors such as financial materiality, complexity, regulatory requirements, significant changes to people, processes, or technology, internal audit history, and reputational impact. Additionally, for each area, we'll link departmental or functional objectives to risks and applicable laws.

Our approach will be customized to your specific needs, using an information collection framework that achieves the right balance of survey and interview methodologies. We regularly use all methods within a single engagement, as we've found that using them in a complementary fashion optimizes the effectiveness of the assessment.

## Key steps in our risk assessment process:



**Review financial statements and documentation:** We'll review financial statements for key material accounts and determine financial statement risk level based on predictive indicators (such as complexity of the account, volume of transactions, susceptibility to loss or fraud, level of subjectivity, and similarity of transactions). We'll also review existing process and control documentation.



**Deploy surveys:** We will distribute exploratory risk surveys to key departmental leaders to establish a baseline of perceived risk levels across the City's operations. These surveys will be designed to capture insights on financial, operational, compliance, and strategic risks, as well as the effectiveness of existing internal controls.



**Using the information gained from our documentation review and surveys, we'll prepare a preliminary risk profile and preliminary inherent risk ratings.**



**Conduct interviews:** We'll conduct follow-up interviews with senior leadership to better understand the City's perspective on risks. These discussions will allow us to assess the design and effectiveness of existing internal controls, identify gaps and improvement opportunities, and ensure controls are aligned with compliance requirements and best practices. Insights gained will be used to refine the audit work plan and target areas where enhanced controls will benefit the City.



**After collecting all necessary information through the above methodologies, we'll craft a custom risk universe for the City. Our industry expertise and risk management experience will inform this process.**

Throughout the risk assessment, process and control owners will receive early and continuous feedback regarding corrective action measures and improvement opportunities.



Through information-gathering sessions with key stakeholders, we will identify and analyze the inherent risks in each area, the mitigating controls, and the resulting residual risk exposure to the City, assigning ratings for the level of uncertainty, the likelihood of a negative event occurring, and the significance of impact.

Throughout the risk assessment, we will consider the internal controls in place. We will evaluate control design across processes, capital and asset management, risk management, City management, human resources, governance, accounting and financial reporting, technology, fraud risk, and compliance with policy and law. Our work will cover the broader control environment, including tone at the top, ethical standards, and ownership/accountability, as well as specific activities such as policies and procedures, approvals and reconciliations, segregation of duties, access and change controls, and monitoring. We will work with project stakeholders to identify practical risk management improvement opportunities as gaps are identified.

## Tools and techniques

We'll use the following technologies and visualization tools to deliver the deeper risk insights you're looking for during this project:

### Survey questionnaires

We will use Qualtrics to send risk assessment survey questionnaires to key departmental leaders. We leverage surveys for data collection to streamline the interview process.

### Risk assessment reporting

At the conclusion of our assessment, you'll receive:

- A ranked list of risks, including key mitigating activities and areas of continued risk
- Risk assessment observations and recommendations for incorporation into the internal audit plan
- Risk rating criteria and risk analysis used to perform the assessment
- Interview and survey documentation

### Risk visualization in Power BI

The combined results from our risk assessment survey, risk assessment interviews, and collection activities will be used to generate interactive risk visualizations and dashboards in Microsoft Power BI. In our experience, these visuals empower our clients to best manage their risk environments. These dashboards will provide the following benefits:

- Instantly understand risk level and prioritization
- Support consistency throughout the organization with a standardized assessment methodology
- Model your risk universe using best practices by mapping strategic objectives to key risks
- Identify specific internal audit units and auditable risks that can be built into an audit plan

**plante moran** | Audit. Tax. Consulting.  
Wealth Management.

1. What would be the likelihood that the district fails to retain staff with sufficient knowledge, skills, experience, or professional certifications?

Rare

Unlikely

Possible

Likely

Very Probable

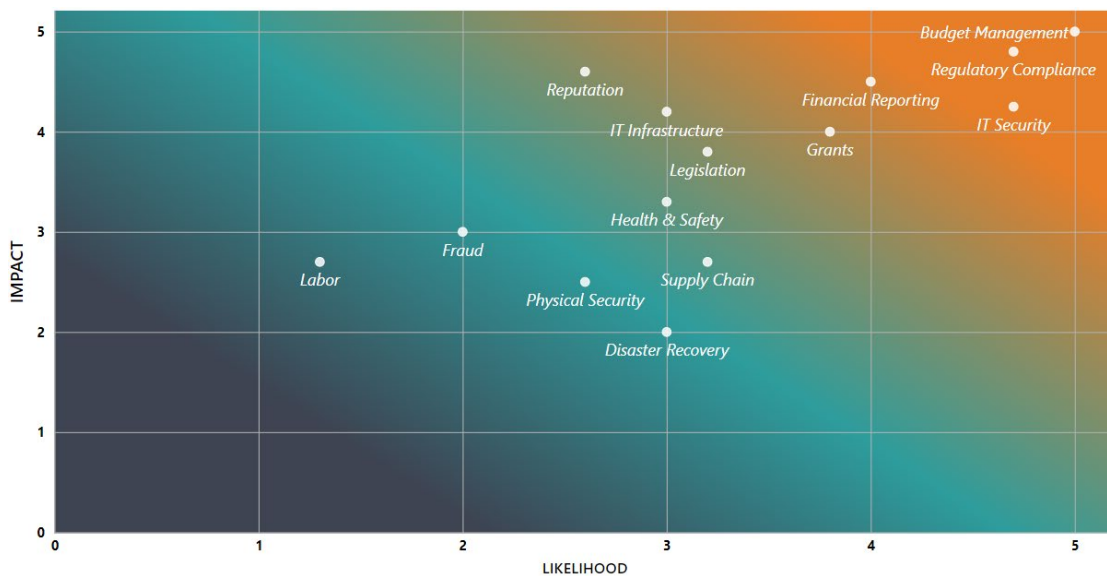
2. What would be the impact if the district fails to retain staff with sufficient knowledge, skills, experience, or professional certifications?

Incidental

Minor

Moderate

Elevated



## Internal audit plan development

Based upon the feedback received throughout our risk assessment fieldwork, we will develop an internal audit plan. Our annual audit work plan will be developed within the context of the City’s budget constraints and organizational capabilities. We will accomplish this by discussing budget and resource considerations with City management during interviews, and by reviewing priorities and strategic objectives as part of our document inspection and planning. This ensures that our proposed audit activities are both feasible and directly aligned with the City’s goals and available resources.

The plan will be composed of fiscal, internal control, and performance audits. The highest residual-risk areas from the citywide assessment will be integrated into the plan and sequenced to fit timeline and resourcing requirements.

An example output internal audit plan is presented below:




Audit Unit Risks	Quarter											
	Q4 2026			Q1 2027			Q2 2027			Q3 2027		
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
<b>Information Technology</b> Unauthorized access to confidential data System left vulnerable to outside attacks	●	●	●									
<b>Accounts Payable</b> Fraudulent or erroneous vendor charges are processed Duplicate or fictitious invoices are paid	●	●	●									
<b>Revenue Collection</b> Revenue is incomplete or misstated Deposits are delayed or altered				●	●							
<b>Human Resources &amp; Risk Management</b> Required certifications and training lapse Incidents are not reported timely						●	●	●				
<b>Community Recreation</b> Program or fee revenue is under-recorded Inventory is missing due to inconsistent access controls									●	●		
<b>Payroll</b> Unauthorized pay rate changes are processed Withholdings and garnishments are miscalculated or remitted late											●	●

Each year we develop an internal audit plan, we track audit unit risks, risk scores, and the fiscal years in which each risk has been addressed in an internal audit to confirm coverage across the risk universe. An example excerpt is presented below:

Risk Name	Risk Score	Years Audited Since FY 2024
IT Security		2025
Financial Reporting		2026, 2025, 2024
IT Governance		2026
Procurement		2026
Legal/Regulatory Compliance		2026, 2025, 2024
Payroll		-
Fixed Assets		2026, 2025, 2024

## Deliverables

Following the completion of the risk assessment, the City will receive:

- 
**Citywide Risk Assessment & Internal Control Review Report** detailing procedures performed, findings and issues noted, a ranked list of risks, an evaluation of internal controls, and a prioritized list of audits, projects, and recommendations.
- 
**Workpapers** produced by our team in the performance of our assessment.
- 
**Audit Work Plan** for the fiscal year, with logical risk groupings organized into audit units and sequenced to fit timeline requirements, providing the proposed scope and cost for each recommended audit. We will present the plan to the Budget/Audit Advisory Board for preliminary review and to the City Manager for approval.

## Proposed activities and timeline

Our risk assessment will include the activities outlined below. Throughout the project, we'll provide regularly scheduled and as-needed update communications to inform stakeholders of objectives and progress. The risk assessment and audit work plan will be completed by April 1<sup>st</sup> of each year.




ACTIVITIES	TIMING						
	FEB		MAR				
	16	23	2	9	16	23	30
Project onboarding and planning	●						
Project kickoff meeting	●						
Initial review of financial information	●						
Identify and document risk owners	●						
Prepare and distribute risk assessment surveys	●	●					
Conduct interviews with risk owners			●	●			
Document internal controls			●	●			
Communicate preliminary findings				●			
Draft risk assessment and internal control review report					●	●	
Develop proposed internal audit plan					●	●	
Deliver the report and audit work plan for approval							●

## Internal audit approach and methodology

We bring together a wealth of control design, testing, and improvement experience to address the unique risks you face.

### Measures of success

Our internal audit methodology consists of four key success measures that ensure project stakeholders are informed of current project objectives and activities. We will provide regular updates to the City leadership, as well as interim updates where practical. This approach is customized to fit the nature of each project and has consistently produced high-quality results for our clients.

 <p><b>Planning and risk assessment</b></p>	 <p><b>Testing and evaluation</b></p>	 <p><b>Audit findings and analysis</b></p>	 <p><b>Deliver report and assess performance</b></p>
<ul style="list-style-type: none"> <li>• Co-develop expectations</li> <li>• Identify scope alongside management</li> <li>• Gather data</li> <li>• Identify risks and critical issues</li> <li>• Coordinate work with your staff to set goals and milestones</li> </ul>	<ul style="list-style-type: none"> <li>• Review all applicable processes for gaps and controls</li> <li>• Review supporting documentation for adherence to policies, controls, and best practices</li> <li>• Sample-based testing of transactions, as applicable</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate all audit findings and prepare process improvement recommendations</li> <li>• Share findings on an ongoing basis throughout fieldwork</li> <li>• Perform any follow-up work based on findings review, as directed</li> </ul>	<ul style="list-style-type: none"> <li>• Communicate results with management verbally and in draft format</li> <li>• Deliver reports</li> <li>• Assess performance against expectations</li> </ul>

## Commitment to timeliness and efficiency

The staff assembled for this engagement are knowledgeable in applicable auditing standards, specifically Generally Accepted Government Auditing Standards (GAGAS), the International Professional Practices Framework (IPPF), and all GASB standards. We also follow the applicable engagement quality standards under the AICPA and Institute of Internal Auditors.

We believe a successful project hinges on setting realistic goals and timelines and having all stakeholders committed to meeting them. We'll collaborate with the City's internal audit staff to drive an environment of strong governance and efficiency based on these three components:

PLANNING	COORDINATION	COMMUNICATION
<ul style="list-style-type: none"> <li>Align expectations for key scope areas and risks</li> <li>Ensure there are no surprises and maintain constant transparency</li> <li>Synchronize timing to minimize impact on the City staff responsibilities</li> </ul>	<ul style="list-style-type: none"> <li>Identify areas where existing documentation can be leveraged to avoid duplicate requests</li> <li>Consider key priorities when scheduling internal audit activities</li> <li>Consult with the City's internal audit staff regarding any known inefficiencies or opportunities to improve</li> <li>Prepare documentation in the City internal audit deliverable format</li> </ul>	<ul style="list-style-type: none"> <li>Open line of communication regarding findings and potential issues</li> <li>Routine status calls with internal audit and management</li> <li>Become process experts that can explain the processes and controls to senior management and the City internal audit team members</li> </ul>

## Technology that enables smarter engagements

We use secure and intuitive tools to safeguard your data, identify risks, and empower our partners and staff to think more strategically about your organization and how we can support you. Here are a few of the investments we've made to deliver value:



### Client Collaboration Center

Our secure collaboration portal gives us — and our clients — 24/7 access to easily share files and track the status of our engagements from anywhere in the world.



### Data manipulation

We use tools like Caseware IDEA and Alteryx to access, evaluate, and analyze your data to enhance and streamline our audit testing.



### Analytics Center of Excellence

We help our clients organize and analyze their data, generating insights to encourage informed and strategic decision making.

Our example workplan below describes our approach to complete one risk-based internal audit. This general process for delivering the range of services outlined in your RFP's scope of services is based on our experience; however, during the planning phase, we will further tailor the plan to meet the City's needs and expectations.

## Internal audit activities by phase

Below is a high-level summary of our proposed internal audit activities. Please see pages 67-70 for further details on our activities within each phase.

Phase	Activities	Deliverables and milestones
<p><b>1.</b> <b>Planning</b></p>  <p><b>Timing:</b> Week 1</p>	<ul style="list-style-type: none"> <li>• Hold formal kickoff meeting to discuss project plan, roles and responsibilities, expectations for communication, project timeline, goals, etc.</li> <li>• Request and collect relevant documentation (policies/procedures, reports, etc.)</li> <li>• Schedule interviews with key personnel</li> </ul>	<ul style="list-style-type: none"> <li>• Timeline for project completion including key milestone dates</li> <li>• Project kickoff meeting</li> </ul>
<p><b>2.</b> <b>Audit fieldwork</b></p>  <p><b>Timing:</b> Weeks 2-5</p>	<ul style="list-style-type: none"> <li>• Perform individual audit unit fieldwork procedures</li> <li>• Interview key personnel related to each audit unit objective to obtain an understanding of the processes</li> <li>• Update audit unit working papers to document the results of discussion with management, as well as inspection of requested internal control documentation and auditor observations</li> </ul>	<ul style="list-style-type: none"> <li>• Interim progress updates to stakeholders as required for each audit unit</li> <li>• Workpapers</li> </ul>
<p><b>3.</b> <b>Post-fieldwork</b></p>  <p><b>Timing:</b> Week 6</p>	<ul style="list-style-type: none"> <li>• Complete workpaper quality review procedures and complete follow-up requests of management</li> <li>• Develop audit report containing any reportable conditions, specifically material weaknesses or significant deficiencies in the design or operation of the internal control structure</li> <li>• Deliver findings and final report to key stakeholders and discuss corrective recommendations to improve program operations, facilitate efficient decision-making, and improve public accountability</li> </ul>	<ul style="list-style-type: none"> <li>• Audit report with corrective action recommendations</li> <li>• Presentation to the Budget/Audit Advisory Board</li> </ul>

## Phase 1: Planning (Week 1)

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### 1.1 Develop audit criteria

We will work with the City's management and Board to ensure we have developed suitable audit criteria that is relevant, reliable, objective, and understandable.

Audit criteria may include, but not be limited to, the following:

- Laws and regulations applicable to the operation of the audited entity
- Departmental goals, policies, and procedures
- Technically developed standards or norms
- Results of previous engagements
- Contracts or grant agreements
- Prior periods' performance
- Defined business practices
- Expert opinions
- Specifically identified performance benchmarks

We will use these criteria to design an efficient and thorough audit program and an advanced request list to ensure that we begin the scheduled audit fully prepared.

### 1.2 Collect and review documentation

Prior to our kick-off meeting, we will provide the City with an information request list. We will review the existing documentation you provide to gain a comprehensive understanding of your current operating environment. We anticipate requesting documents in the following categories:

- Risk assessment results
- Contracts or agreements
- The City's organization and staffing
- Departmental plans and budgets
- IT applications
- Policies and procedures
- Cybersecurity environment
- Transactional and internal control populations

Please note that we do not expect the City to create any documentation that does not already exist. For any areas where documentation does not exist, pertinent information will be obtained during the interview process.

### 1.3 Conduct internal audit kick-off meeting

During this meeting, we will confirm the objectives, timing, and scope of the internal audit, as well as the anticipated level of involvement from the City's staff. We will confirm with you which City team members should attend this session. We will work with the City's management team to schedule the interviews at a time that is mutually convenient.

## Phase 2: Audit fieldwork (Weeks 2-5)



### 2.1 Conduct process walkthrough interviews and audit procedures

We will conduct each performance, fiscal, and internal control audit to:

- Deliver findings, conclusions, and recommendations based on an evaluation of sufficient, appropriate evidence against clearly defined criteria.
- Verify that the applicable program, department, or process is effective in achieving its intended objectives, operates efficiently, and complies with relevant policies, laws, and regulations.
- Assess the reliability and integrity of financial and operational information, the safeguarding of assets, and the effectiveness of internal controls.

Our procedures will include:

- Process walkthroughs to understand scope-specific departmental goals and objectives, inputs, and drivers, as well as key areas of risk and internal control.
- Document inspections to verify the consistent operating effectiveness of internal controls.
- Observation of key management processes and internal control operation.
- General inquiry with management and control owners.
- Sample-based testing of transactions and controls to evaluate compliance and identify exceptions.

We will meet with key process owner groups relevant to each audit to understand department functional outcomes and their array of risks. The focus of these interviews will be to identify the effectiveness of current operations and internal control activities, as well as detect the presence of material weaknesses or significant deficiencies in the design or operation of the internal control structure or operational inefficiencies, as relevant. Interview topics will likely include:

- Functional goals and objectives
- Department understanding of current internal control practices
- Specific processes, procedures, and documentation practices
- Segregation of incompatible duties
- Financial reporting practices and controls over fiscal transactions
- Compliance with applicable laws, regulations, voter mandates, and policies
- Use of technology to achieve departmental outcomes
- Specific questions to clarify items from audit preparation work and preliminary sample testing, where practical.
- Asset management and safeguarding practices

### 2.2 Conduct in-depth analysis

We will further review and analyze the information gathered during Phase 1. At a minimum, the following information (data and observations) will be analyzed:

- Documentation provided by the City
- On-site meetings and interviews with leadership, stakeholders, and IT staff

- Survey results (end-user technology satisfaction, time/effort allocation, and department skills)
- Technologies in use, including systems architecture and methods for delivery of services
- Comparison to industry standards, best practices, and marketplace trends
- Emerging trends (e.g., IoT, robotic process automation, drones) that can be implemented
- Alignment of IT department goals with the overall organizational strategy

Specific to each type of audit, we will perform each to verify the following:

#### Fiscal Audits

- **Financial Integrity:** Financial reporting is reliable and accurate, transactions are properly recorded, and accounting standards are followed.
- **Effectiveness & Efficiency:** Fiscal processes support sound financial stewardship and optimal use of resources.
- **Economy:** Costs are minimized while maintaining quality and timeliness.
- **Compliance:** City policies, state and federal regulations, and contractual requirements are adhered to.
- **Safeguarding of Assets:** Controls protect assets from loss, theft, or misuse.

#### Internal Control Audits

- **Control Effectiveness:** Controls are appropriately designed and operating over critical functions.
- **Segregation of Duties:** Responsibilities are properly separated to reduce the risk of error or fraud.
- **Monitoring:** Control performance is routinely overseen through metrics, exception reporting, and remediation tracking.
- **Compliance:** Controls support adherence to laws, regulations, and policies.

#### Performance Audits

- **Effectiveness:** Programs and departments achieve intended results and objectives.
- **Efficiency:** Resources are used optimally, and processes are streamlined for best outcomes.
- **Economy:** Costs are managed judiciously relative to outcomes.
- **Ethics:** Operations are conducted with honesty, integrity, and impartiality, and controls help prevent fraud, waste, and abuse.
- **Equity:** Services and resources are distributed fairly and consistently, with mechanisms to address disparate outcomes.
- **Compliance:** Programs operate in accordance with laws, regulations, and policies.<sup>4</sup>

## 2.3 Develop a risk-based audit report

Based on our findings, we will develop an audit report that details our findings, conclusions, and recommendations. The report will contain recommendations aligned with industry standards and best practices for each of the topical areas identified in the assessment overview section.

We anticipate the report will consist of the following sections, keeping in context the size and the nature of the audit:

- **Executive summary:** One-page summary of audit results, themes, areas of recommended focus, and proposed next steps for correction and improvement.
- **Observations:** The current state, trends, challenges, and gaps for the areas assessed. Includes detailed descriptions and risk ratings by topical area within the areas of people, process, and technology.
- **Detailed findings:** Specific evidence-based findings, exceptions, and deficiencies (if any).
- **Recommendations:** The prioritized opportunities for improvement and potential corrective measures considered in the future state.

### Phase 3: Post-audit fieldwork (Week 6)

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#### 3.1 Quality review

We will complete workpaper quality review procedures to ensure that audit findings are relevant, complete, accurate, and supported by evidentiary documentation.

We will ensure that we obtain and report the views of responsible officials of the audit unit concerning the findings, conclusions, and recommendations in the audit report, as well as any planned corrective actions communicated by the auditee.

#### 3.2 Report delivery

We will deliver findings and a report to key stakeholders. We will facilitate an exit meeting to discuss corrective recommendations to improve operations, facilitate efficient decision-making, and improve public accountability.

#### 3.3 Presentation to management and the Board

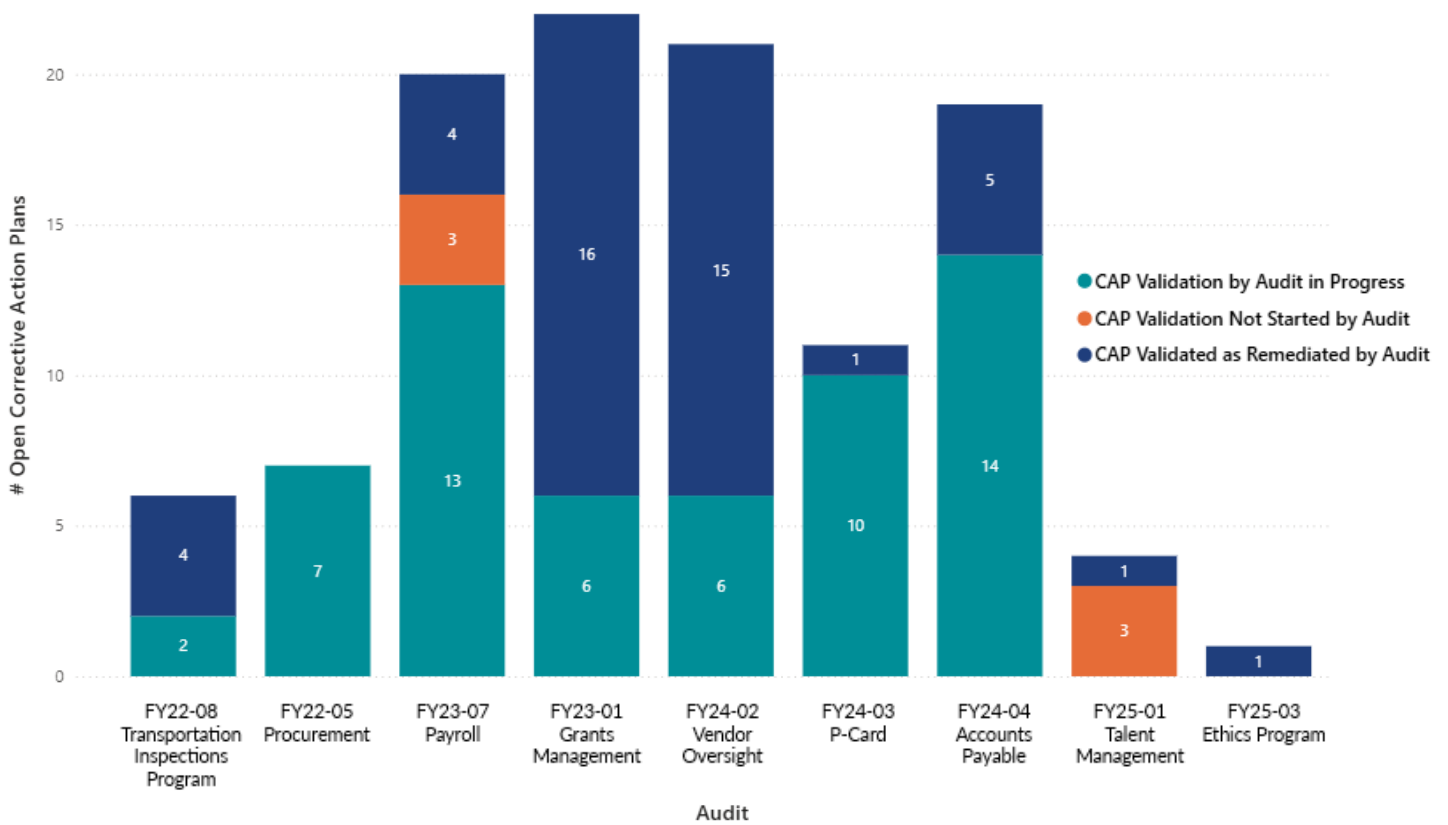
Upon completion of the audit, we will present the results to the Budget/Audit Advisory Board. Additionally, we'll be available to attend subsequent City Commission meetings upon request.



## Follow-Up and Tracking of Audit Findings

We will implement a structured process for tracking and resolving audit findings to ensure accountability and continuous improvement:

- **Tracking System:** All findings and recommendations will be logged in a centralized tracking tool that records the condition, root cause, corrective action plan, responsible party, and target completion date.
- **Status Monitoring:** We will monitor progress on corrective actions and provide periodic updates to management and the Budget/Audit Advisory Board.
- **Verification:** Once management reports completion of corrective actions, we will perform follow-up procedures to verify implementation and effectiveness.
- **Reporting:** A summary of open and resolved findings will be included in quarterly status reports and discussed during scheduled update meetings.
- **Escalation:** Significant unresolved issues or delays will be promptly communicated to City leadership for action.
- This approach ensures transparency, timely resolution of issues, and compliance with the City’s expectations for follow-up and verification. Below is an example of our custom remediation dashboard using Microsoft PowerBI:



## Status Updates and Communication

In alignment with the RFP requirements, we will provide regularly scheduled and ad-hoc communications throughout the engagement to keep stakeholders informed of objectives, progress, and preliminary findings. Our communication plan includes:

- **Kickoff Meeting:** At the start of each engagement to confirm scope, objectives, and timelines.
- **Weekly or Biweekly Status Updates:** Delivered via email or virtual meetings to summarize progress, upcoming activities, and any emerging issues.
- **Quarterly Reports:** Formal updates to the Budget/Audit Advisory Board on audit activities and findings.
- **Ad-Hoc Updates:** Immediate communication of significant issues or risks identified during fieldwork.
- **Final Presentation:** A comprehensive review of findings, recommendations, and next steps with City leadership and the Budget/Audit Advisory Board.

## Technology-driven analytics, automation, and security for enhancing the scope of services

### Technology is a tool. Our people make it your advantage.

As you evaluate potential firms to partner with, the technology used by those firms is a factor you should consider. After all, technology-powered insights are essential to helping you understand the past, present, and future of your business. But the best insights aren't uncovered by technology alone. It's the experienced professionals who use it who can deliver the true advantage.



We have incorporated effective technology and data analytics into our auditing process to analyze complex datasets in a matter of minutes. This enables us to:

1. Provide you with real-time audit results
2. Perform more data-driven risk assessments
3. Provide cost-saving to the City so more audits can be performed for the same fees
4. Enhance transparency in the auditing process

The tools below are examples of technology tools that we frequently leverage to facilitate and streamline our audit procedures.

 **datasnipper**

**alteryx**

 **Kira**

 **Power**  **tableau**

**CoCounsel**

 **Thomson  
Reuters**

**qualtrics<sup>XM</sup>**

Additionally, as we have highlighted, collaboration is a cornerstone of Plante Moran service, and our use of technology demonstrates this – as you’ll see below, we utilize our proprietary collaboration center to share documents and status updates for easier collaboration.

## EFFICIENCY THROUGH TECHNOLOGY

Our Collaboration Center has a built-in app called EZ Track, which allows our clients to easily respond to document requests and track engagement status. With EZ Track, you will be able to:

- Organize tasks based on priority and due date
- Communicate with your Plante Moran team
- Securely upload documents
- Delegate tasks to someone else

**We’d be more than happy to perform a demo of this tool for you at your convenience.**



Tasks can be viewed and sorted based on priority level and due date via the EZ Track Dashboard.



The user can drag and drop multiple files at once into the file drop-off area for easy submission.



Users can add comments to submitted documents and export task lists to Excel.





b) **Proposer’s capabilities and competency regarding:**

- **Reliability and integrity of financial and operational information**

## Reliability and integrity of financial and operational information

Plante Moran provides independent and objective analysis that strengthens the reliability and integrity of the financial and operational information used by the Board, community members, and staff. We evaluate end-to-end processes and test controls and underlying data against recognized professional standards. We focus on the control assertions of completeness, accuracy, validity, authorization, and timeliness. To support these objectives, we use walkthroughs, reperformance, full-population analytics, exception analysis, and tie-outs to source systems and the general ledger. Our work produces sufficient and appropriate evidence that supports clear conclusions and practical recommendations.

### How we have helped other local governments:





Audit procedures performed	Outcomes achieved
 Analyzed full-population journal entry data to identify duplicate entries, unsupported entries, and timing issues.	Improved financial accuracy and reduced the risk of misstatement; issues were corrected before the annual financial statement audit.
 Assessed role-based access and segregation of duties within the ERP across procure-to-pay, payroll, and general ledger posting.	Strengthened system access controls; ensured only authorized users held sensitive permissions.
 Recalculated facility rental fees and reconciled expected revenue against amounts collected.	Identified underassessed charges; improved revenue billing and collection accuracy.
 Analyzed purchasing card transactions to detect unusual patterns, misuse indicators, and non-compliant purchases.	Increased compliance with purchasing policies; enhanced monitoring and cardholder accountability.

- **Effectiveness and efficiency of operations**

## Effectiveness and efficiency of operations

Plante Moran evaluates whether City operations achieve intended outcomes, use resources wisely, and comply with policies and regulations. We analyze processes, service levels, and cost drivers through interviews, process mapping, benchmarking, and analytics. We identify bottlenecks and control gaps and provide clear, prioritized actions that improve performance and accountability. Our team has extensive experience performing these audits for local governments, helping cities enhance efficiency, effectiveness, and accountability across a wide range of municipal functions. We leverage industry experts who have reviewed and audited diverse process areas, such as finance, procurement, public works, human resources, IT, and community services.

## How we have helped other local governments:





Audit procedures performed	Outcomes achieved
 <p>Assessed fleet operations, including asset utilization, maintenance cycles, and cost-effectiveness.</p>	<p>Improved scheduling, reduced downtime, and aligned fleet size and maintenance practices with operational needs.</p>
 <p>Reviewed community outreach and communications processes, including public notices, emergency alerts, and social media workflows.</p>	<p>Increased communication consistency and transparency; ensured messaging followed established protocols and more effectively reached residents.</p>
 <p>Conducted a comprehensive audit of grant management activities, including application tracking, reporting, compliance, and monitoring.</p>	<p>Streamlined grant administration, reduced compliance risk, and improved accuracy and timeliness of reporting.</p>
 <p>Evaluated IT governance, access provisioning, change-management practices, and backup and recovery procedures.</p>	<p>Strengthened system reliability and security; reduced downtime risk and improved continuity of critical applications.</p>

- **Safeguarding of assets**

## Safeguarding of assets

Our internal audits strengthen the safeguarding of assets by evaluating controls across the full asset lifecycle, from custody, authorization, recording, reconciliation, and to disposal. Our approach emphasizes risk mitigation, process efficiency, and compliance with regulatory requirements to ensure the protection of the City’s physical, financial, and digital assets.

## How we have helped other local governments:





Audit procedures performed	Outcomes achieved
 <p>Conducted physical asset verification and tag audits and reconciled ERP records to department inventories.</p>	<p>Improved accuracy of the asset register and strengthened accountability practices.</p>
 <p>Redesigned cash-handling workflows to include dual counts, minimize cash on hand, and shorten deposit timelines.</p>	<p>Strengthened cash controls, reduced opportunities for error or misuse, and improved timeliness of deposits.</p>
 <p>Reviewed digital asset protection measures, including access provisioning, de-provisioning, data-loss prevention controls, logging, and incident-response processes.</p>	<p>Reduced cybersecurity risk and improved oversight of digital assets and sensitive data.</p>
 <p>Enhanced capital project oversight by establishing tracking for budgets, schedules, contractor performance, and post-project asset reconciliation.</p>	<p>Increased visibility into project status, reduced cost and schedule variances, and ensured accurate asset recognition upon project completion.</p>

- Compliance with laws, regulations, and contracts

## Compliance with government and industry regulations

Plante Moran assesses compliance with applicable laws, regulations, contracts, and grant requirements across municipal operations in each of the internal audits we conduct. We examine policies, controls, monitoring activities, and reporting practices to determine whether obligations are met and risks are addressed. The regulatory landscape for local governments continues to evolve, with increasing expectations for transparency, accountability, and compliance with grant requirements, procurement standards, and financial reporting regulations. Our internal audit team will help the City navigate these requirements, minimizing risk while ensuring protection and compliance. We stay current with trends and potential regulatory changes affecting municipalities.

### How we have helped other local governments:

Audit procedures performed	Outcomes achieved
 <p>Tested procurement activities, including bid processes, contract approvals, and vendor selection, for adherence to state and local requirements.</p>	<p>Strengthened procurement compliance and reduced the risk of disallowed costs.</p>
 <p>Reviewed public records request workflows, including intake, processing, response timelines, and retention compliance.</p>	<p>Improved transparency, reduced response time, and ensured alignment with open-records laws and retention schedules.</p>
 <p>Validated payroll and benefits compliance by assessing wage calculations, overtime practices, and retirement contributions against labor laws and pension rules.</p>	<p>Ensured accurate employee payments, reduced compliance risk, and prevented potential financial penalties.</p>
 <p>Reviewed labor contract language to identify accounting and compliance implications and support accurate application of terms.</p>	<p>Improved adherence to contractual and regulatory requirements.</p>

- c) Describe recent, current, and projected workload for the Proposer and key personnel and how the potential contract will fit into the Proposer’s workload.

## Staff capacity and availability

Each assigned engagement team member works full-time for Plante Moran. Not only will these team members be available during audit fieldwork, but our team is available and will be in touch with your team throughout the year to ensure we are up to date on what is happening at the City. This allows us to build our relationships with you but also, ultimately, allows us to perform a more efficient and effective audit as we can address any unique items with you throughout the year and not just at audit time. Our time-tested client onboarding and audit approaches underscore careful and intentional planning — and provide significant opportunities to meet with you as we collaborate on the way forward, deliver our audit findings, present the financial statements, and stay in front of any issues that might arise throughout the year. We are committed to being available to your staff and leadership teams when you need us.

We have evaluated each team member's workload commitments and affirm that every team member has the workload capacity to serve the needs of the City. Plante Moran's deep bench of professionals serving the public sector allows us to shift work to other professionals, when necessary, to create the capacity to serve exciting new clients like the City. Total committed hours are appropriate and reasonable for the key engagement team members. With our low staff turnover and ability to pull resources for all our offices due to our "one-firm" firm philosophy, we are confident that we can meet your needs.

We won't be employing any subcontractors for this engagement.

**d) Describe Proposer's ability to meet or exceed the internal auditing requirements**

## Meeting internal auditing requirements

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Plante Moran has the expertise, resources, and proven methodologies to meet and exceed internal auditing requirements. Our approach is aligned with the Global Internal Audit Standards and incorporates the latest standards, including the Global Internal Audit Standards effective January 2025. We emphasize quality, accountability, and technical excellence across all engagements.

Our internal audit methodology integrates risk assessment, tailored audit programs, and proactive use of data analytics to deliver measurable improvements. Using tools like PowerBI and Alteryx, we provide insights that enhance efficiency, mitigate risks, and ensure compliance with regulatory standards. Our ability to adapt to client-specific needs and leverage advanced technologies has led to impactful outcomes, such as achieving nearly 100% compliance through robotic process automation within three months for a client facing a material weakness.

We prioritize continuity, staff accountability, and client collaboration to ensure seamless execution of audit engagements. Our multi-level review process and adherence to professional standards guarantee high-quality deliverables that address risks effectively while adding value to organizational operations.

# Submittal IV



# Past performance and references

- a) **Using the required Exhibit A - Reference Form, provide a minimum of three (3) references, but no more than five (5) preferably at the municipal/local government level for which Proposer has performed same (or similar) scope of services in the last five (5) years. DO NOT include work/services performed for the City of Coral Gables or City employees as reference. (City related experience will be outlined in the request below).**

## References

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Please see Exhibit A on pages 23-25 above.

- b) **Provide a list with contact information of all public sector clients in the last ten (10) years, and include if any, that have discontinued use of Proposer's services within the last two (2) years and indicate the reasons for the same. Additionally, please provide any documentation related to performance issues of the current or past contracts to include any non-performance reports or notices to cure. The City reserves the right to contact any reference or current customer identified as part of the evaluation process.**

## Former clients

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As a national CPA firm, Plante Moran has served thousands of public sector clients in the last 10 years. We have not lost any clients due to unresolved auditing or accounting matters nor have we been terminated by a client in the middle of an engagement. We have lost clients that need to comply with regulatory or legislative requirements for mandatory firm rotation.

We are extremely proud of our client retention rate, as it speaks to the value we have delivered. Our most recent client satisfaction results indicate:

- 97% of clients say our staff provides sound business advice
- 99% of clients say our staff is honest and trustworthy
- 99% of clients say our staff exhibit professionalism
- 98% of clients say our staff has deep industry knowledge
- 99% of clients say our staff matches the right people and resources to their specialized needs
- 98% of clients say our solutions demonstrate technical expertise
- 96% of clients say our staff is focused on clients' future and long-term success
- 97% of clients say our staff invests the time to build a relationship

- C) Please identify each incident within the last five (5) years where (a) a civil, criminal, administrative, other similar proceeding was filed or is pending, if such proceeding arises from or is a dispute concerning the Proposer's rights, remedies or duties under a contract for the same or similar type services to be provided under this RFP (See Schedule D of Attachment A).**

Plante Moran has one incident to report. The claimant was an audit client that claimed they were relying on Plante Moran to inform them of tax filing obligations. Plante Moran denied liability but, without admitting any fault, ultimately reached a confidential settlement of the claims against it to avoid the expense and inconvenience of litigation.

# Submittal V



# Agreement comments/exceptions

- a) Please follow the instructions as outlined in Section 1.6 Agreement Execution. The acceptance of or any exceptions taken to the terms and conditions of the City's Agreement shall be considered a part of a Proposer's submittal and will be considered by the Evaluation Committee

## Exceptions

Plante Moran has contracted with hundreds of local governments based on their procurement ordinances and related unique local requirements. We have reviewed the City of Gables' RFP and identified the following list of items with which we would take exception, without first having an interactive discussion with the City, so that both parties can obtain a mutual understanding of one another's position. Should Plante Moran be fortunate enough to be elevated to a preferred finalist consultant in the City's selection process under this RFP, we would expect to address these items with the City's contracting team.

Page	Section	Please Modify as Follows	Rationale
RFP Document			
26	5.1	To the fullest extent permitted by Laws and Regulations, the Professional shall defend, indemnify, and hold harmless the City and its attorneys, administrators, consultants, elected and appointed officials, agents, and employees from and against all claims, damages, losses, and expenses direct, indirect, or consequential (including but not limited to fees and charges of attorneys and other professionals and court and arbitration costs) <del>arising out of or</del> resulting from the performance of the work <del>and to the extent</del> caused <del>in whole or in part</del> by any willful, intentional, reckless, or negligent act or omission of Professional, any sub-consultant, or any person or organization directly or indirectly employed by any of them to perform or furnish any of the work or anyone for whose acts any of them may be liable.	Plante Moran can agree to indemnify the City in proportion to Plante Moran's fault, if any.
28	5.6.3.2	Commercial General Liability Insurance written on an occurrence basis including, but not limited to; Coverage for contractual liability <u>(subject to policy limitations and exclusions)</u> , products and completed operations, personal & advertising injury, bodily injury and property damage liabilities with limits of liability no less than:	Coverage for contractual liability under Plante Moran's commercial general liability insurance is subject to policy

Page	Section	Please Modify as Follows	Rationale
			limitations and exclusions.
28	5.6.3.3	<del>Business</del> -Automobile Liability Insurance covering <del>all-owned,</del> non-owned and hired <del>vehicles-automobiles</del> used in connection with the performance of work under this Contract, with a combined single limit of liability for bodily injury and property damage of not less than: 5.6.3.3.1 Combined Single Limit (Each Accident) - \$1,000,000 <del>5.6.3.3.2 Any Auto (Symbol 1)</del> <del>5.6.3.3.3 Hired Autos (Symbol 8)</del> <del>5.6.3.3.4 Non-Owned Autos (Symbol 9)</del>	Plante Moran's automobile liability insurance covers non-owned and hired automobiles.
28	5.6.3.4	Professional Errors & Omissions Liability: with a limit of liability not less than One Million (\$1,000,000) Dollars per claim and Two Million (\$2,000,000) Dollars per policy aggregate, <del>with a deductible per claim not to exceed 5% of the limit of liability providing for all sums which the Contractor shall become legally obligated to pay as damages for claims arising out of the services performed by the Contractor or any person employed in connection with this agreement.</del> Contractor shall maintain Professional Liability coverage for at least five (5) years after completion of the work.	Plante Moran's professional errors & omissions liability insurance has a self-insured retention that is reasonable and proportionate for a firm of its size and scope of business.
29	5.6.4.3	<del>Commercial</del> -Auto Liability <del>ISO (Insurance Services Office, Inc.) Commercial Auto Liability coverage (form CA 0001) or its equivalent.</del> <u>Hired and non-owned automobiles.</u>	Plante Moran's automobile liability insurance covers non-owned and hired automobiles.
29	5.6.5	Contractor agrees to maintain cyber risk liability insurance with limits of not less than \$1,000,000 for each <del>occurrence</del> <u>claim</u> and an annual aggregate of \$2,000,000 covering claims involving but not limited to: privacy violations, information theft, damage to or destruction of electronic information, intentional and/or unintentional release of private information, alteration of electronic information,	Plante Moran's cyber liability insurance is on a claims made basis.

Page	Section	Please Modify as Follows	Rationale
		extortion, media liability, business interruption, extra expense and network security.	
29	5.6.6	Professional Liability with a limit of liability not less than One Million (\$1,000,000) Dollars per claim, <del>with a deductible per claim not to exceed 5% of the limit of liability providing for all sums which the Contractor shall become legally obligated to pay as damages for claims arising out of the services performed by the Contractor or any person employed in connection with this agreement.</del> Contractor shall maintain Professional Liability coverage for at least five (5) years after completion of the work.	Plante Moran's professional errors & omissions liability insurance has a self-insured retention that is reasonable and proportionate for a firm of its size and scope of business.
29	5.6.7.1.3	Notices of Cancellation/Non-renewal/Material Changes must be sent directly to the City of Coral Gables <u>promptly</u> by the <del>Insurance Company</del> <u>Contractor</u> . <del>The City only requires the same statutory notice that an insurance company must provide to the insured, however this Notice may not be less than Thirty (30) Days, except a Ten (10) Day Notice of cancellation is acceptable for non-payment of premium.</del>	Plante Moran's insurance companies will not give notices to third parties, but Plante Moran can agree to give notice to the City.
30	5.6.8.4	<u>Intentionally omitted.</u> <del>The city reserves the right to require additional insurance requirements at any time during the course of the agreement.</del>	Plante Moran does not agree that the City may unilaterally require additional insurance requirements.
30	5.6.9, second paragraph	Proposers are encouraged to review their individual insurance needs with their insurance agents/brokers regularly to determine the adequacy of the coverage and the limits of liability that are being purchased. <del>In certain circumstances, the City of Coral Gables will require additional insurance to respond to the hold harmless and indemnification clauses executed with the City of Coral Gables. Based on the nature of the work performed, the</del>	Plante Moran does not agree that the City may unilaterally require additional

Page	Section	Please Modify as Follows	Rationale
		<del>City of Coral Gables will determine what additional types of insurance and/or higher limits of liability that must be obtained.</del>	insurance requirements.
Attachment D - Agreement			
	1.1(3.)	<u>Intentionally omitted;</u> <del>The contract Pricing, attached hereto as Exhibit "B";</del>	No Exhibit B was provided. We received Attachment B – Employer E-Verify Affidavit. If additional exhibits are available for review, we would be pleased to review them.
	1.1(5.)	<u>Intentionally omitted;</u> <del>The Contractor's Payment and Performance Bonds, attached hereto as Exhibit "D";</del> and	No Exhibit D was provided. We received Attachment D – Agreement. If additional exhibits are available for review, we would be pleased to review them.
	4.1	Basic Compensation. In full consideration of the services of the Consultant hereunder, the Consultant shall be paid an amount as described in the <del>Scope of Work outlined in Article 2 above</del> <u>Consultant's proposal</u> . <sup>3</sup> The City reserves the right to contract with the Consultant for additional services. Any increase in the agreed upon amount shall be approved by City Manager or his designee, and shall be in accordance with applicable City and State regulations.	Article 2 does not describe the compensation amount.
	4.4	<u>Intentionally Omitted</u> <del>Most Favored Public Entity. The Consultant represents that the prices charged to City in this Agreement do not exceed existing prices to other customers for the same or substantially similar items or services for comparable quantities under similar terms</del>	Plante Moran does not agree to most favored nation pricing provisions.

Page	Section	Please Modify as Follows	Rationale
		<p><del>and conditions. If Consultant's prices decline, or should Consultant, at any time during the term of this Agreement, provide the same goods or services to any other customer at prices below those set forth herein, then such lower prices shall be immediately extended to the City.</del></p>	
	6.3, second sentence	<p>Consultant shall indemnify, defend, and hold harmless City, its officers and employees from and against any sanctions and any other liability which may be assessed against Consultant or City <del>in connection with</del> <u>to the extent caused by</u> any alleged violation of any Federal statutes or regulations pertaining to the eligibility for employment of any persons performing work hereunder.</p>	<p>Plante Moran can agree to indemnify the City in proportion to Plante Moran's fault, if any.</p>
	6.5	<p>Defense, Indemnification, &amp; Hold Harmless. To the fullest extent permitted by laws and regulations, the Consultant shall defend, indemnify, and hold harmless the City and its elected and appointed officials, attorneys, administrators, consultants, agents, and employees from and against all claims, damages, losses, and expenses direct, indirect, or consequential (including but not limited to fees and <u>reasonable</u> charges of attorneys and other Consultants and court and arbitration costs), <u>to the extent caused by</u> <del>arising out of or resulting from the performance of the this Contract and caused in whole or in part by</del> any willful, intentional, reckless, or negligent act or omission of Consultant, any subconsultant or any person or organization directly or indirectly employed by any of them to perform any of the work contemplated herein or anyone for whose acts any of them may be liable, <u>in the performance of the services hereunder.</u></p>	<p>Plante Moran can agree to indemnify the City in proportion to Plante Moran's fault, if any.</p>
	6.5.1, second sentence	<p><del>The parties expressly agree that this provision shall be construed broadly, and Consultant's obligations to pay for the City's legal defense hereunder shall arise and be fully enforceable when Consultant (or any subconsultant or any person or organization directly or indirectly employed by Consultant) is alleged to have acted willfully, intentionally, recklessly, or negligently in the performance of the work required under this Agreement.</del></p>	<p>Plante Moran does not agree that this provision is to be construed broadly. Plante Moran also does not agree that the indemnification is triggered merely by an allegation of</p>

Page	Section	Please Modify as Follows	Rationale
			improper conduct.
	7.1, Insurer Requirements, second sentence	The insurers providing coverage must be approved by the State of Florida and hold all of the required licenses in good standing to conduct business within the State of Florida, <u>except that this does not apply to the professional liability insurer.</u> <del>In addition, they must be acceptable to the City of Coral Gables Risk Management Division and/or the City Attorney's Office.</del>	Plante Moran's primary professional insurance is underwritten through Lloyd's of London. Lloyd's of London operates on a non-admitted basis in the United States, but Lloyd's syndicate's non-admitted status does not affect Plante Moran's coverage in any of the United States.
	Commercial General Liability Insurance	Commercial General Liability Insurance written on an occurrence basis, including but not limited to, coverage for contractual liability <u>(subject to policy limitations and exclusions)</u> , products and completed operations, personal & advertising injury, bodily injury and property damage liabilities with limits of liability no less than: <sup>11</sup>	The contractual liability coverage is subject to policy limitations and exclusions.
	Business Automobile Liability Insurance	<del>Business</del> -Automobile Liability Insurance covering <del>all-owned,</del> non-owned and hired <del>vehicles</del> <u>automobiles</u> used in connection with the performance of work under this Contract, with a combined single limit of liability for bodily injury and property damage of not less than: Combined Single Limit (Each Accident) - \$1,000,000 <del>Any Auto (Symbol 1)</del> Hired Autos (Symbol 8) Non-Owned Autos (Symbol 9)	Plante Moran has automobile liability insurance that covers hired and non-owned automobiles.
	Professional	Professional Errors & Omissions Liability: with a limit of liability not less than One Million (\$1,000,000) Dollars per	Plante Moran's professional

Page	Section	Please Modify as Follows	Rationale
	Errors & Omissions Liability	<p>claim and Two Million (\$2,000,000) Dollars per policy aggregate, <del>with a deductible per claim not to exceed 5% of the limit of liability providing for all sums which the Contractor shall become legally obligated to pay as damages for claims arising out of the services performed by the Contractor or any person employed in connection with this agreement.</del></p> <p>Contractor shall maintain Professional Liability coverage for at least five (5) years after completion of the work.</p>	liability insurance has a self insured retention that is reasonable and appropriate for a firm of its size and business activities.
	Minimum Coverage Form (Shall Be At Least As Broad As)	<p><del>Commercial</del>-Auto Liability ISO (Insurance Services Office, Inc.) Commercial Auto Liability coverage (form CA 0001) or its equivalent <u>excluding coverage for owned automobiles.</u></p>	Plante Moran's auto liability insurance is not "commercial" auto liability insurance. Plante Moran has automobile liability insurance that covers hired and non-owned automobiles.
	Required Endorsements	<p><del>Notices of Cancellation/Non-renewal/Material Changes on any required insurance coverage must be sent directly to the City of Coral Gables by the Insurance Company. The City only requires the same statutory notice that an insurance company must provide to the insured, however this Notice may not be less than Thirty (30) Days, except a Ten (10) Day Notice of cancellation is acceptable for non-payment of premium.</del></p> <p><del>Notices of Cancellation, Non-renewal or Material Change must be provided to the following address:</del></p> <p><del>—CITY OF CORAL GABLES INSURANCE COMPLIANCE</del></p> <p><del>—P.O. Box 100085 — CE</del></p> <p><del>—Duluth, GA 30096</del></p>	Plante Moran's insurance companies will not give notices to third parties.
	How To Evidence Coverage To The City, last	<p><del>The City reserves the right to require additional insurance requirements at any time during the course of the agreement.</del></p>	Plante Moran does not agree that additional insurance requirements

Page	Section	Please Modify as Follows	Rationale
	paragrap h		may be required during the course of the agreement.
	Waiver Of Insuranc e Require ments, second paragrap h	Consultant is encouraged to review their individual insurance needs with their insurance agents/brokers regularly to determine the adequacy of the coverage and the limits of liability that are being purchased. <del>In certain circumstances, the City of Coral Gables will require additional insurance to respond to the hold harmless and indemnification clauses executed with the City of Coral Gables. Based on the nature of the work performed, the City of Coral Gables will determine what additional types of insurance and/or higher limits of liability that must be obtained.</del>	Plante Moran does not agree that additional insurance requirements may be required during the course of the agreement.

# Submittal VI



# Price proposal

## a) Provide pricing in INFOR via the Line Items tab.

Please see our pricing information in INFOR.

We have also prepared the following to supplement the price proposal provided in INFOR.

We understand fair fees are a priority for the City. Plante Moran is committed to investing in our relationship with the City as we both share the common goal of supporting our communities. Additionally, we will not bill the City for travel-related costs.

We will collaborate with the City to develop a budget for each internal audit requested to help the City fulfill its auditing plan. Resources and skill sets can be adjusted as needed based on project requirements. Should circumstances become available that may impact our estimate of fees, we will immediately review these with you and agree on a mutually agreeable solution. Additionally, any remaining budget can be applied toward value-added internal audits or used at the City’s discretion. We would be happy to discuss our fees and approach in more detail. Our proposed fee structure is as follows.

FISCAL YEAR 2026				
ACTIVITY	RATE	EXPECTED HOURS	FEES	
Risk Assessment & Audit Work Plan	\$195	150	\$29,250	
6 Internal Audits	\$195	600	\$117,000	
<b>TOTAL</b>	<b>\$195</b>	<b>750</b>	<b>\$146,250</b>	
FISCAL YEAR 2027				
ACTIVITY	RATE	EXPECTED HOURS	FEES	
Risk Assessment & Audit Work Plan	\$205	120	\$24,600	
6 Internal Audits	\$205	600	\$123,000	
<b>TOTAL</b>	<b>\$205</b>	<b>720</b>	<b>\$147,600</b>	
FISCAL YEAR 2028				
ACTIVITY	RATE	EXPECTED HOURS	FEES	
Risk Assessment & Audit Work Plan	\$215	120	\$25,800	
6 Internal Audits	\$215	600	\$129,000	
<b>TOTAL</b>	<b>\$215</b>	<b>720</b>	<b>\$154,800</b>	
FISCAL YEAR 2029				
ACTIVITY	RATE	EXPECTED HOURS	FEES	
Risk Assessment & Audit Work Plan	\$225	120	\$27,000	
6 Internal Audits	\$225	600	\$135,000	
<b>TOTAL</b>	<b>\$225</b>	<b>720</b>	<b>\$162,000</b>	

### Notes:

- The number of annual audits listed above is based on the RFP Questions and Answers.
- Budgets for individual engagements will be determined on a case-by-case basis.
- You will not be billed for routine calls or consultations.
- Any services provided outside of the scope of this proposal will be discussed and determined before any billing takes place.
- Our fees will be invoiced monthly as the work is performed and are payable within 30 days.
- We will not bill administrative fees or for costs related to travel and lodging.

# Appendix



# Our partnership model: A legacy of personal investment

As you evaluate advisory firms, it might feel like your future hangs in the balance. What does your choice say about where your organization is headed? You might think you have to decide between firms that are stable *or* adaptive, reliable *or* innovative — but our 100-year history has shown us that you don't. In our experience, business continuity and succession planning are what *inspire* growth and adaptation; neither benefit is achieved at the other's expense.



**This is made possible because of our ownership structure:** 100% of the capital used to finance our firm's operating activities is maintained within our organization by our equity owners. The success of this model is why **we've chosen not to entertain the idea of private equity investment: our responsibility has been and always will be to our clients and staff, not outside investors or shareholders.**

The Plante Moran model: leadership succession plus strategic direction to respond to change, while keeping our culture intact.

## Is our model right for you? See the benefits for yourself.



### Independent decision-making

The leaders of our firm — our partners — control its strategic direction. While firms with private equity ownership must answer to outside investors, and focus on meeting their demands and expectations, Plante Moran is independent. With our team, you'll have confidence we're working in your best interest to earn your trust and retain your business.



### Long-term commitment

A private equity firm typically looks to sell off investments within five to seven years, on average, meaning that accounting and consulting firms within their portfolio face an uncertain future. We never settle for this short-sighted view. We were founded 100 years ago; now, we're looking ahead to the next century and how our commitment to being trusted advisors will help us — and our clients — get there.



### Innovation plus quality

Advanced technologies are revolutionizing professional services firms — but only when they're adopted wisely. We thoroughly evaluate new technology and its potential impact on our clients, staff, data security, training, and quality. Then, we use this long-term focus to make the best innovation decisions.



### Holistic service

Our strategy is to continue building a firm that provides a wide breadth of services, including assurance, tax, consulting, and wealth management. With the capabilities to advise you across all areas of your organization, Plante Moran is truly the best choice to help you achieve your business goals.

# Empowering government performance and resilience

From digital innovation to fiscal stewardship, today's government organizations are redefining what's possible. We're ready to help you harness new tools and proven strategies to deliver on your mission.

## Top solutions we frequently offer to clients like you

### Enterprise risk management

Proactively identify, assess, and mitigate risks across your organization to safeguard public trust and adapt to evolving regulatory and operational demands.



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### Technology transformation

Our consultants can guide you from IT assessment through implementation, with a focus on security and improved service delivery for your constituents.



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### Assurance & financial

- Financial statement audit
- Public pension system audit
- Single audit
- Accounting & financial services
- Long-range planning

### Technology strategy

- IT assessment
- Strategic planning
- Acquisition management
- Contract negotiations
- Project management
- Sourcing
- Cloud strategy

### ERP

- Assessment & gap analysis
- Requirements definition
- Solution selection
- Contract negotiations
- Implementation management
- Independent verification & validation

### Enterprise risk

- Enterprise risk management assessments
- Environmental, social, and governance (ESG) consulting
- Internal audit
- Internal control reviews
- Application controls
- Forensic, investigative services, & litigation support

### Infrastructure

- Network assessment
- Design & acquisition
- Implementation management
- Video surveillance/door access control
- Enterprise wired/wireless design & selection
- Independent verification & validation

### Facilities\*

- Facility analysis & rationalization
- Project & financial feasibility
- Owner's representation – design management & construction oversight
- Lease, buy, build, monetize, & sale/leaseback
- Bond strategy, planning, & campaign

### Operations & process

- Needs assessment
- Process redesign
- Operations review
- Rightsizing/cost containment
- Shared services/collaboration

### Cybersecurity

- HIPAA/HITECH compliance
- Disaster planning
- SAS70/SSAE16/SOC assessment
- IT audit
- IT risk assessment
- PCI DSS assessment
- Network security assessment

### Human capital

- Employee benefit strategies
- Personnel assessment
- Early retirement incentive plan, design, & consulting

\*These services are provided by affiliates of Plante Moran.

# Get to know more about Plante Moran



Click the items below to learn more about additional Plante Moran resources and initiatives that may benefit you.

## An inclusive culture that makes an impact



We all belong at Plante Moran

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Our commitment to our staff and clients

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**98%**

of clients say we have knowledge of their industry.

**99%**

of clients say we understand their organization's needs.

**97%**

of clients believe we provide sound business advice.

We're passionate about giving back to our communities



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Named one of America's Best Tax & Accounting Firms by Forbes

Consistently ranked on FORTUNE magazine's list of "100 Best Companies to Work For"

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**We look forward to working with you.  
Please contact us with any questions.**



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