



Proposal to Provide  
Professional Auditing Services to the  
City of Coral Gables, Florida  
RFP #2010.07.01

August 19, 2010

Contact Information: Robert R. Feldmann, Partner  
McGladrey & Pullen, LLP  
201 Alhambra Circle, Suite 810  
Coral Gables, FL 33134  
P: 305.442.8801 F: 305.442.7478  
[Bob.Feldmann@mcgladrey.com](mailto:Bob.Feldmann@mcgladrey.com)

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August 19, 2010

100 NE 3<sup>rd</sup> Avenue, Suite 300  
Ft Lauderdale, FL 33301  
O 954.462.6351 F 954.462.6300  
[www.mcgladrey.com](http://www.mcgladrey.com)

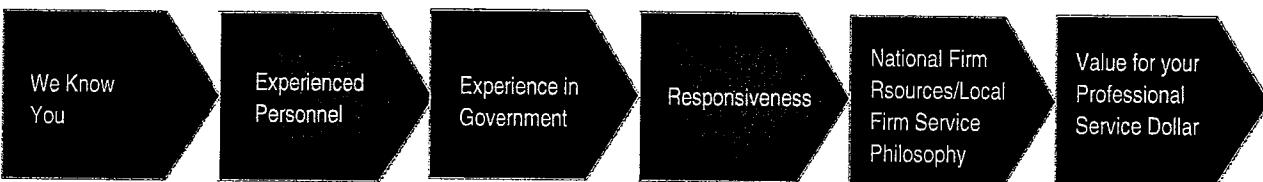
City of Coral Gables  
Office of the Chief Procurement Officer  
Finance Department/Procurement Division  
2800 SW 72<sup>nd</sup> Avenue  
Miami, FL 33155

Dear Members of the Selection Committee:

McGladrey & Pullen, LLP ("McGladrey") is pleased to have the opportunity to respond to your Request for Proposal ("RFP") and present our experience and qualifications to provide financial auditing services to the City of Coral Gables, Florida (the "City") for the fiscal years ending September 30, 2010 through September 30, 2012, with one option to renew for three (3) additional years at the sole discretion of the City.

We have prepared a proposal that reflects our understanding of the City's requirements and outlines our capabilities and commitment to serve. We are committed to issuing the required reports within the time requirements outlined in the enclosed proposal. We believe McGladrey is uniquely qualified to provide the quality and scope of services that the City requires for the following reasons:

**M&P Differentiators:**



**We Know You** – Having served the City for the past six years, we have unmatched knowledge and understanding of the City's operations and the challenges you face. As the City faces significant and unprecedented economic challenges, we bring the knowledge and experience needed of a trusted business advisor. Our senior engagement personnel can help the City navigate through these challenges as well as the increased requirements of programs like ARRA and the complex new GASB Standards on fund balance, intangibles and derivatives.

**Experienced Personnel** – Our senior engagement team members have an average of 19 years of professional practice in the governmental audit field, devote 100 percent of their time to serving public sector clients, and have served on the City's audit. Having our professionals dedicated to a particular industry ensures they will be up to date on trends, legislative changes, technological developments, and issues pertinent to the government industry. In our role as the City's independent external auditors, we have obtained an understanding of the City's operations and possess institutional knowledge that allows us to do a more thorough and efficient audit. Our firms operating policies and staffing procedures have allowed us to continuously provide the City with both a **fresh perspective each year and an efficient audit** due to the significant amount of institutional knowledge gained over time by our senior engagement team members and the continuous rotation of our engagement managers and supervisory staff who perform the day-to-day activities of the audits.

**Experience In Government** – An audit of a large, complex entity like the City demands a **national firm** with experienced professionals. M&P has continued to make the public sector industry one of its primary industry focuses. This sector includes municipalities, not-for-profits, and other governmental entities. We serve more than 2,600 such organizations across the country, including over 600 governmental clients. **In Florida, the public sector practice represents our largest industry focus.** We serve over 70 public sector organizations in Florida. We are also currently providing ARRA program compliance and monitoring services to various states throughout the U.S. including the Florida Department of Community Affairs.

In addition to the City of Coral Gables, we are proud to represent several highly recognizable governmental entities in Florida including:

- ◆ City of Miami
- ◆ City of Coral Springs
- ◆ Miami Dade Transit
- ◆ City of Deerfield Beach
- ◆ City of Hollywood
- ◆ Palm Beach County
- ◆ City of Miami Beach
- ◆ City of Pompano Beach
- ◆ South Florida Water Management District
- ◆ City of Miami Dept. of Off-Street Parking
- ◆ City of West Palm Beach

Serving our clients to exceed their expectations is a key element of our firm's philosophy and is one of our core values. Serving as the City's current auditors, you have seen first-hand our professionalism, expertise and commitment. **We encourage you to contact our other clients as well and solicit their opinion on our professionalism, expertise, and level of service.**

**Responsiveness** –Through our experience with the City's Finance personnel, we understand the importance and sense of urgency the City places on meeting its reporting deadlines. We pledge to do everything necessary to continue to help the City to ensure that there are no delays in the issuance of the audit. As a truly national firm with offices across the country, we also have the size and resources to rapidly deploy a team of trained professionals on short notice. We proved this recently for the City's special audit for the National Park Service on Historical Properties, in which case we sent a team out immediately and rapidly completed the audit to comply with the City's filing deadline.

**National Firm Resources/Local Firm Service Philosophy** – Being a national firm with approximately 100 offices and 7,000 professional staff, we are large enough to offer the breadth of services to address any need that the City may have. Additionally, the McGladrey name is well-known and respected by bond rating agencies. **Coupled with our local firm approach, which provides hands-on service, the City receives the best of both worlds, something that is unmatched by our competition.**

**Value for your Professional Service Dollar** – Given the growing pension costs and continued decline in taxable value that the City is facing, we realize and appreciate the need for the City to obtain real value for its purchases of goods and services. Through our existing in-depth knowledge and understanding of the accounting and business risks affecting the City, we continue to develop a more effective and efficient risk-based audit approach. And in the past year we have noted significant improvements in the quality and quantity of staff assigned to the accounting and reporting process by the City. In consideration of the City's financial challenges, the significant staffing improvements in Finance, the successful implementation of the new audit standards, and the high value we place on what has been a very successful relationship, we have reduced our projected hours and offered the City a substantial discount in our fees in the hopes of continuing our very positive relationship. **In addition, if selected as your auditors, we will commit to continuing to provide your professional staff with 8 hours of continuing professional education annually at no charge, for the life of the contract.**

The caliber of the team we have assembled to serve the City is the clearest evidence of our commitment to you. You have our personal commitment that you will continue to receive the highest quality and timely service and that we will leverage the vast resources of M&P to help the City achieve its objectives.

The City is, and will continue to be, an important client for M&P and we are confident that the M&P team assembled is the right one for the City. In conclusion, we would like to emphasize one final point – **We want to continue to serve you.**

We look forward to your favorable consideration.

Very truly yours,

**McGLADREY & PULLEN, LLP**



Robert R. Feldmann  
Partner

**CITY OF CORAL GABLES, FL**  
**FINANCE DEPARTMENT / PROCUREMENT DIVISION**  
2800 SW 72<sup>nd</sup> Avenue – Coral Gables, FL 33155



**City Commission**

Don Slesnick II, Mayor  
William H. Kerdyk, Jr., Vice Mayor  
Maria Anderson, Commissioner  
Rafael “Ralph” Cabrera, Commissioner  
Wayne “Chip” Withers, Commissioner

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**City Administration**

Patrick G. Salerno, City Manager  
Elizabeth M. Hernandez, City Attorney  
Walter Foeman, City Clerk

**RFP No. 2010.07.01**  
**AUDITING SERVICES**

**PROCUREMENT/CONTRACT TEAM**  
2800 SW 72<sup>nd</sup> Avenue – Miami, FL 33155  
Michael P. Pounds, Chief Procurement Officer  
Joe V. Rodriguez, CPPB, FCCM, Contract Specialist  
Margie Gomez, Contract Specialist  
Shaffee Mohamed, Buyer  
Jackie Duffy, Administrative Assistant

RFP Prepared by: Michael P. Pounds  
Telephone: 305-460-5101 / Facsimile: 305-261-1601  
[contracts@coralgables.com](mailto:contracts@coralgables.com)

**July 2010**



# CORAL GABLES, FL

City of Coral Gables, 2800 SW 72<sup>nd</sup> Avenue, Miami, FL 33155

FINANCE DEPARTMENT / PROCUREMENT DIVISION  
Tel: 305-460-5103, Fax: 305-261-1601

## PROPOSER ACKNOWLEDGEMENT

RFP Title: Auditing Services

RFP No. 2010.07.01

A cone of silence is in effect with respect to this RFP. The Cone of Silence prohibits certain communication between potential vendors and the City. For further information, please refer to the City Code Section 2-1059 of the City of Coral Gables Procurement Code.

Proposal must be received prior to 2:00 P.M., Thursday, August 19, 2010 and may not be withdrawn within 90 calendar days after such date and time. Proposals received by the date and time specified will be opened in the Procurement Office located at 2800 SW 72<sup>nd</sup> Avenue, Miami, FL 33155. All Proposals received after the specified date and time will be returned unopened.

Contact: Michael P. Pounds, Chief Procurement Officer  
Telephone: 305-460-5103  
Facsimile: 305-261-1601  
[contracts@coralgables.com](mailto:contracts@coralgables.com)

## PROPOSERS ACKNOWLEDGEMENT

**THIS FORM MUST BE COMPLETED AND SUBMITTED ALONG WITH THE COMPLETE PROPOSAL PRIOR TO THE DATE AND THE TIME OF PROPOSAL OPENING. THE PROPOSAL SUMMARY SHEET PAGES ON WHICH THE PROPOSALS ACTUALLY SUBMITS A PROPOSAL AND ANY PAGES UPON WHICH INFORMATION IS REQUIRED MUST BE COMPLETED AND ATTACHED WITH ALL PAGES OF THE PROPOSAL DOCUMENT.**

Proposers Name: McGladrey & Pullen, LLP	Fed. ID No. or SS Number: 42-0174325
Complete Mailing Address: 201 Alhambra Circle, Suite 810 Coral Gables, FL 33134	Telephone No.: 305. 442.8801
	Fax No.: 305.442.7478
Indicate type of organization below: Corporation: <input type="checkbox"/> Partnership: <input checked="" type="checkbox"/> Individual: <input type="checkbox"/> Other: <input type="checkbox"/>	Reason for no Response:
Bid Bond/Security Bond ( <i>if applicable</i> ) is attached in the amount of \$ N/A	

**ATTENTION: FAILURE TO SIGN (PREFERABLY IN BLUE INK) OR COMPLETE ALL RFP SUBMITTAL FORMS AND FAILURE TO SUBMIT ALL PAGES OF THE RFP DOCUMENT AND ANY ADDENDUMS ISSUED MAY RENDER YOUR RFP NON-RESPONSIVE.**

THE PROPOSER CERTIFIES THAT THIS PROPOSAL IS BASED UPON ALL CONDITIONS AS LISTED IN THE PROPOSAL DOCUMENTS AND THAT THE PROPOSER HAS MADE NO CHANGES IN THE PROPOSAL DOCUMENT AS RECEIVED. THE PROPOSER FURTHER PROPOSES AND AGREES, IF THE PROPOSAL 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 PROPOSAL PERTAINS. FURTHER, BY SIGNING BELOW IN BLUE INK ALL RFP PAGES ARE ACKNOWLEDGED AND ACCEPTED AS WELL AS ANY SPECIAL INSTRUCTION SHEET(S) IF APPLICABLE. I AM AUTHORIZED TO BIND PERFORMANCE OF THIS RFP FOR THE ABOVE PROPOSER.

Robert R. Wilson

Partner

8/9/10

Authorized Name and Signature

Title

Date



# CORAL GABLES, FL

City of Coral Gables, 2800 SW 72<sup>nd</sup> Avenue, Miami, FL 33155

FINANCE DEPARTMENT / PROCUREMENT DIVISION  
Tel: 305-460-5103, Fax: 305-261-1601

## P U B L I C   N O T I C E

### **Request for Proposal (RFP) No. 2010.07.01**

The City is soliciting Proposals from qualified and experienced independent Certified Public Accountancy Firms licensed in the State of Florida for the purpose of providing an annual examination of the financial statements and records of the City. This audit shall be conducted for the purpose of forming an opinion on the basic financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements.

Request for Proposal packages may be picked up at the Office of the Chief Procurement Officer/Finance Department, Procurement Division, or requested by phone (305) 460-5102 and/or fax (305) 261-1601, or via e-mail [contracts@coralgables.com](mailto:contracts@coralgables.com). Proposals submitted by mail or hand delivered should be sent to the City of Coral Gables, Office of the Chief Procurement Officer/Finance Department, Procurement Division, 2800 SW 72<sup>nd</sup> Avenue, Miami, Florida 33155.

Proposals for **RFP No. 2010.07.01, Auditing Services**, will be received until **2:00 p.m., Thursday, August 19, 2010**, at the following address:

City of Coral Gables  
Office of the Chief Procurement Officer  
Finance Department/Procurement Division  
2800 SW 72<sup>nd</sup> Avenue  
Miami, FL 33155

The City of Coral Gables will not accept and will in no way be responsible for any proposals received after the deadline of **Thursday, August 19, 2010, 2:00 p.m.** The responsibility for submitting Proposals before the stated time and date is solely the responsibility of the Proposer. The City will not be responsible for delays caused by mail, courier services, including U.S. Mail, or any other occurrence. Proposals will be opened promptly thereafter. One (1) original proposal and five (5) complete copies must be signed and submitted in a sealed envelope and clearly marked: **Auditing Services – RFP No. 2010.07.01.**

Schedule of events for this RFP is as follows:

<b>RFP Advertisement</b>	<b>Thursday, July 29, 2010</b>
<b>Non-Mandatory Pre-Proposal Conference</b>	<b>Tuesday, August 3, 2010 - 10 a.m.</b>
<b>Deadline for Written Questions</b>	<b>Tuesday, August 10, 2010 – 4 p.m.</b>
<b>Deadline for Answers</b>	<b>Friday, August 13, 2010 – 5 p.m.</b>
<b>Proposals Submittal Deadline</b> <b>City of Coral Gables</b> Procurement Division - 2800 SW 72 <sup>nd</sup> Avenue , Miami, FL 33155	<b>Thursday, August 19, 2010 - 2 p.m. (Procurement Conference Room)</b>
<b>Evaluation Committee</b>	<b>Wednesday, August 25, 2010 – 8 a.m. (TBD)</b>
<b>City Commission</b>	<b>Tuesday, September 14, 2010</b>
<b>Contract Commencement</b>	<b>October 1, 2010</b>

**Disclaimer:** Meetings will start promptly at the time scheduled, allow time for traffic and weather conditions.

Award of the RFP will be made to the most responsive responsible proposer, within a reasonable time after opening of the proposal responses. However, the City reserves the right to consider other conditions which may be in the best interests of the City.

PROPOSAL PRICES MUST BE FIRM FOR A MINIMUM OF NINETY (90) DAYS. ESCALATION CLAUSES OF ANY KIND ARE NOT ACCEPTABLE. THE CITY OF CORAL GABLES RESERVES THE RIGHT TO ACCEPT ANY PROPOSAL DEEMED TO BE IN THE BEST INTEREST OF THE CITY OF CORAL GABLES, OR WAIVE ANY INFORMALITY IN ANY PROPOSAL. THE CITY OF CORAL GABLES MAY ALSO REJECT ANY AND/OR ALL PROPOSALS.

YOU ARE HEREBY ADVISED THAT THIS REQUEST FOR PROPOSAL IS SUBJECT TO THE FOLLOWING ORDINANCES/RESOLUTIONS, WHICH MAY BE REQUEST IN WRITING TO THE CITY OF CORAL GABLES, CITY CLERKS OFFICE:

City of Coral Gables  
City Clerk's Office  
405 Biltmore Way, 1<sup>st</sup> Floor  
Coral Gables, FL 33134

- CONE OF SILENCE – Ordinance No. O2008-27
- CODE OF ETHICS & CONFLICT OF INTEREST – Ordinance No. O2008-27
- DEBARMENT PROCEEDINGS – Ordinance No. O2008-27
- PROTEST PROCEDURES – Ordinance No. O2008-27
- LOBBYIST REGISTRATION & DISCLOSURE OF FEES – Ordinance No. O2008-27

Sincerely,

Michael P. Pounds  
Chief Procurement Officer



# CORAL GABLES, FL

City of Coral Gables, 2800 SW 72<sup>nd</sup> Avenue, Miami, FL 33155

FINANCE DEPARTMENT / PROCUREMENT DIVISION  
Tel: 305-460-5103, Fax: 305-261-1601

## CONE OF SILENCE

### **Request for Proposal (RFP) No. 2010.07.01**

## ***NOTICE TO ALL BIDDERS AND PROPOSERS***

#### **Definition:**

Any communication regarding a particular request for proposals (RFP), request for qualifications (RFQ), invitation for bids (IFB) or any other advertised solicitation between a potential offeror, vendor, service provider, bidder, lobbyist, or consultant and city department heads, their staff, selection committee or evaluation committee members.

#### **Imposition:**

A cone of silence shall be imposed upon each request for proposals (RFP), request for qualifications (RFQ), invitation for bids (IFB) and any other solicitation when advertised.

#### **Termination:**

The cone of silence shall terminate at:

- (1) the time of the City Manager's approval of the award, or
- (2) the time of the City Manager's written recommendation to the City Commission is received by the City Clerk, or
- (3) the time that bids or proposals are rejected by the City Commission or the City Manager.

#### **Violations:**

Violation of the cone of silence by a particular bidder or offeror shall render any award to said person voidable by the city commission.

A violation of this section by a particular bidder, offeror, lobbyist or consultant shall subject such person or persons to potential debarment pursuant to the provisions of this chapter.



# CORAL GABLES, FL

City of Coral Gables, 2800 SW 72<sup>nd</sup> Avenue, Miami, FL 33155

FINANCE DEPARTMENT / PROCUREMENT DIVISION  
Tel: 305-460-5103, Fax: 305-261-1601

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# CORAL GABLES, FL

City of Coral Gables, 2800 SW 72<sup>nd</sup> Avenue, Miami, FL 33155

FINANCE DEPARTMENT / PROCUREMENT DIVISION  
Tel: 305-460-5103, Fax: 305-261-1601

## SECTION 1

### Request for Proposal (RFP) No 2010.07.01

#### **1.0: INTRODUCTION TO REQUEST FOR PROPOSAL**

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##### **1.1 Invitation**

Thank you for your interest in this Request for Proposal (“RFP”). The City of Coral Gables (the “City”), through its Procurement Division invites responses (“Responses”) which offer to provide the services described in Section 2.0 “Scope of Services”.

##### **1.2. Contract Terms and Conditions**

The Proposer(s) selected to provide the service(s) requested herein (the “Successful Proposer(s)”) shall be required to execute a Professional Services Agreement (“Agreement”) with the City in substantially the same form as the Agreement included as part of this RFP. The term(s) of the Agreement shall be for a period of three (3) years with one (1) option to renew for additional three (3) years, at the sole discretion of the City, unless other terms are in the best interest of the City.

Throughout this RFP, the phrases “must” and “shall” will denote mandatory requirements. Any response that does not meet the mandatory requirements is subject to immediate disqualification.

##### **1.3. Submission of Responses**

To receive consideration, proposals must be submitted on Proposal forms as provided by the City. This request for Proposal must be resubmitted in its entirety, with all forms executed, each section signed as read and understood, and the response form completely filled out. Proposals must be typed or printed in ink. Use of erasable ink is not permitted. Any additional information to be submitted as part of the Proposal may be attached behind the Proposal Response form. Copies may be obtained from the Procurement Division, 2800 S.W. 72<sup>nd</sup> Avenue, Miami, FL 33155. **The Proposal shall be signed by a representative who is authorized to contractually bind the Proposer.** Proposals by corporations must be executed in the corporate name by the President or other corporate officer accompanied by evidence of authority to sign. The corporate address and state of incorporation must be shown below the signature. Proposals by partnerships must be executed in the partnership name and signed by a partner, whose title must appear under the signature and the official address of the partnership must be shown below the signature.

The original Proposal with five (5) copies must be submitted to the Procurement Division, 2800 S.W. 72<sup>nd</sup> Avenue, Miami, FL 33155 at or prior to the time noted on the proposal opening date. Proposals received after that time will not be accepted. It will be the sole responsibility of the Proposer to deliver their proposal to the Chief Procurement Officer’s office on or before the closing hour and date indicated.

**PROPOSALS SHALL BE SUBMITTED IN A SEALED ENVELOPE CLEARLY MARKED ON THE EXTERIOR AS  
FOLLOWS:**

**PROPOSER NAME AND ADDRESS:**

McGladrey & Pullen, LLP  
201 Alhambra Circle, Suite 810  
Coral Gables, FL 33134

**TO BE OPENED ON:**

**THURSDAY, AUGUST 19, 2010 – 2:00 PM**

**AND ADDRESSED TO:**

**CITY OF CORAL GABLES  
PROCUREMENT DIVISION  
2800 S.W. 72<sup>ND</sup> AVENUE  
MIAMI, FL 33155**

No responsibility will be attached to the Procurement office for the premature opening of a Proposal not properly addressed and identified. **All Proposals submitted become the exclusive property of the City of Coral Gables.**

Each Proposal shall be prepared simply and economically, providing a straightforward, concise delineation of the Proposer's capabilities to satisfy the requirements of the RFP. The emphasis in each Proposal must be on completeness and clarity of content. In order to expedite the evaluation of Proposals, it is essential that Proposer follow the format and instructions contained herein. Proposal Submission Requirements as listed herein must be followed. Any attachments must be clearly identified.

The Proposal shall be considered an offer on the part of the Proposer, which offer shall be deemed accepted upon approval of the City, and in case of default, the City reserves the right to accept or reject any and all Proposals, to waive irregularities and technicalities, and request new Proposals. The City also reserves the right to award any resulting agreement as it deems will best serve the interests of the City.

#### 1.4. Additional Information or Clarification

The Proposer must thoroughly examine each section. **If there is any doubt as to the meaning of any part of these conditions, the Proposer may request clarification at the pre-proposal conference or by WRITTEN REQUEST via fax at 305-261-1601 or email at [contracts@coralgables.com](mailto:contracts@coralgables.com).** Interpretations or clarifications in response to such questions will be issued in the form of a WRITTEN ADDENDUM, which will be posted on the City's website [http://www.coralgables.com/CGWeb/dep\\_proc\\_vendor.aspx](http://www.coralgables.com/CGWeb/dep_proc_vendor.aspx). To download the addendums, the proposer must register with the City as a vendor using the above website link. No person is authorized to give oral interpretations of, or make oral changes to the proposal. The issuance of written addendum shall be the only official method whereby such an interpretation or clarification will be made. Where there appears to be conflict between the RFP and any addendum issued, the last addendum issued shall prevail. It is the Proposer's responsibility to assure receipt of all addendums.

Facsimiles must have a cover sheet that includes the Proposers name, RFP number and title, and the number of pages transmitted. Any request for additional information or clarification must be received in writing no later than 4:00 p.m., Tuesday, August 10, 2010.

Proposers should not reply on any representations, statements or explanations other than those made in this RFP or in any written addendum to this RFP.

#### 1.5. Proposal Format

**Refer to Table of Contents for location of each specific response, items c - g below**

Careful attention must be given to all requested items contained in this RFP. **PLEASE READ THE ENTIRE SOLICITATION BEFORE SUBMITTING A RESPONSE.** Proposers shall make the necessary entry in all blanks and forms provided for the Response.

- (a) Title Page. Show the RFP subject, the name of your firm, address, telephone number, name of contact person and date.
- (b) Table of Contents. Clearly identify the material by section and page number.
- (c) Letter of Commitment and Authorization. Briefly state your firm's understanding of the work to be performed and provide a commitment to perform said work. Give the names of the person(s) who will be authorized to make representations for your firm, their titles, addresses and telephone numbers.
- (d) Profile of Proposer. State the location of the office from which your work is to be performed. Describe the firm, including the size, range of activities, etc. Particular emphasis should be given as to how the firm-wide experience and expertise in the area addressed by the RFP will be brought to bear on the proposed work. Provide a list and description of similar municipal engagements satisfactorily performed in the past two (2) years. For each engagement listed, include the name and telephone number of a representative for whom the engagement was undertaken who can verify satisfactory performance. State whether you have been involved in any litigation in the last five (5) years or is there any pending litigation arising out of your performance.
- (e) Summary of Proposer's Qualifications. Identify your Audit Manager and each individual who will work as part of the engagement. Include resumes for each person to be assigned. The resumes should be included as an appendix. Describe the experience in conducting similar audit engagements for each

individual assigned to the engagement. Describe the organization of the proposed audit team, detailing the level of involvement, and field of expertise.

(f) Project Understanding. Proposed approach, and methodology. Describe in detail, your approach to performing the audit.

(g) Project Time Schedule. Provide a detailed timeline for performing the Audit.

Any and all proposal Responses that do not follow the prescribed format may be deemed non-responsive.

Proposers shall complete and submit as part of its Response all of the following forms and/or documents:

- Proposers Acknowledgement
- Proposers Qualifications Statement
- Americans with Disabilities Act
- Certified Resolution
- Foreign Corporations
- Offeror's Certifications
- Non Collusion Affidavit
- Cone of Silence
- Code of Ethics & Conflict of Interest
- Formal Solicitation Protest Procedures
- Drug Free Work Place Form
- Lobbyist Application
- Lobbyist Biennial Registration Application
- Professional Service Agreement

**The above forms have been completed and are located within the RFP**

#### **1.6. Registration**

It is the policy of the City that all prospective Proposers register as a Vendor indicating the commodities which the Proposer can regularly supply. Should a prospective Proposer not be currently listed on the City's Proposer/bidders list, you may register via internet at:

<http://www.coralgables.com/CGWeb/procurement.htm>

For any questions, contact the Procurement Office at 305-460-5102. It is the sole responsibility of the Proposer to insure that they are properly registered with the City.

#### **1.7. Award of an Agreement**

Agreements may be awarded to the Successful Proposer(s) by the City Commission or City Manager, as applicable, to one or more proposer deemed the most responsible, responsive Proposer meeting all specifications, and not necessarily to the lowest Proposer. The City reserves the right to execute or not execute an Agreement with the Successful Proposer(s) if it is determined to be in the best interest of the City.

#### **1.8. Agreement Execution**

By submitting a Response, the Proposers agree to be bound to and execute the Agreement for Auditing Services. Without diminishing the foregoing, the Proposer may request clarification and submit comments concerning the Agreement for City's consideration. Only comments and proposed revisions included within the Response will be considered by the City. Any comments identified after the Response has been received need not be considered by the City. Furthermore, any requests to negotiate provisions of the Agreement not identified in the response after the Response has been received, may be grounds for removal from further consideration for award. None of the foregoing shall preclude the City from seeking to negotiate changes to the Agreement during the negotiations process.

Failure of the successful Proposer to execute a contract within thirty (30) days after the notification of award may, at the City's sole discretion, constitute a default. However, the Agreement must be executed no later than one hundred twenty (120) days, based upon the requirements set forth in the RFP through action taken by the City Commission at a duly authorized meeting. If the Proposer first awarded the Contract fails to enter into the contract as herein provided, the award may be declared null and void, and the Contract awarded to the next most responsible, responsive Proposer, or re-advertised, as determined by the City.

#### **1.9. Unauthorized Work**

Any unauthorized work performed by the Successful Proposer(s) shall be deemed non-compensable by the City.

#### **1.10. Changes/Alterations**

Proposers may change or withdraw a Response at any time prior to Response Submission Deadline. All changes or withdrawals shall be made in writing to the Procurement Division as specified in this RFP.

Oral/Verbal modifications will not be allowed. Written modifications will not be accepted after the Response Submission Date.

**1.11. Discrepancies, Errors, and Omissions**

Any discrepancies, errors, or ambiguities in the RFP or addendums (if any) should be reported in writing to the City's Procurement Division in the manner prescribed in RFP section 1.4 above. Should it be necessary, the City will issue a written addendum to the RFP clarifying such conflicts or ambiguities.

**1.12. Disqualifications**

The City reserves the right to disqualify Responses before or after the submission date, upon evidence of collusion with intent to defraud or other illegal practices on the part of the Proposer. The City also reserves the right to waive any immaterial defect or informality in any Response; to reject any or all Responses in whole or in part, or to reissue a Request for Proposal.

Any Responses submitted by a Proposer who is in arrears (money owed) to the City or where the City has an open claim against a Proposer for monies owed the City at the time of Proposal submission, will be rejected as non-responsive and shall not be considered for award.

**1.13. Proposers Expenditures**

Proposer(s) understand and agree that any expenditure they make in preparation and submittal of Responses or in the performance of any services requested by the City in connection with the Responses to this RFP are exclusively at the expense of the Proposer(s). The City shall not pay or reimburse any expenditure or any other expense incurred by any Proposer in preparation of a Response or anticipation of a contract award or to maintain the approved status of the Successful Proposer(s) if an Agreement is awarded.



# CORAL GABLES, FL

City of Coral Gables, 2800 SW 72<sup>nd</sup> Avenue, Miami, FL 33155

FINANCE DEPARTMENT / PROCUREMENT DIVISION  
Tel: 305-460-5121, Fax: 305-261-1601

## SECTION 2

### Request for Proposal (RFP) No. 2010.07.01

#### 2.0: RFP SCOPE OF SERVICES

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##### 2.1 Background Information

The city is soliciting Proposals from qualified and experienced independent Certified Public Accountants licensed to practice in the State of Florida for the purpose of providing an annual examination of the financial statements and records of the City. This audit shall be conducted for the purpose of forming an opinion of the basic financial statements taken as whole and determine whether operations were conducted in accordance with legal and regulatory requirements.

The City will contract for three annual audits (**2010, 2011, and 2012**) based on a fee not to exceed a negotiated maximum amount (per year) with provisions for re-negotiation and extension of the contract for each of three additional years. Additional services will be contracted for separately with the City reserving the right to solicit other firms.

The City of Coral Gables has a population of approximately 45,798 people and is located within Miami Dade County, Florida. The City employs 808 full time employees and has total net assets of over \$173,539,608 and revenue of approximately \$147,762,101 million for the year ending **September 30, 2009**.

The City of Coral Gables provides the following services to its citizens:

- Police and fire/rescue protection
- Construction and maintenance of streets, bridges, sidewalks, storm drainage, public parks and recreational facilities
- City planning, zoning, subdivision and building code regulation and enforcement
- Supervised recreation programs, one golf course, one swimming pool and two tennis centers
- Development of commercial businesses
- Refuse and trash collection, comprehensive recycling program
- Sanitary Sewer System
- Storm and waste water collection, treatment and disposal
- Parking system
- Trolley transportation system

#### CITY OF CORAL GABLES FUND STRUCTURE AND ACCOUNT GROUPS

##### FUNDS

##### Number of Individual Funds

General Fund	1
Debt Service Fund	1
Capital Projects Funds	5
Enterprise Funds	3

Internal Service Funds	3
Trust and Agency:	
Pension Trust*	3
Agency Funds	2
General Fixed Assets Account Group	1
General Long Term Debt Account Group	1

**\*The Coral Gables Retirement System is audited by Goldstein, Schechter and Koch, which have been hired by the Retirement Board.**

The total operating capital and debt service requirements for 2009-10 are budgeted to be **\$6,947,811**. The current total City property tax millage rate is **5.895 mills** for the 2009-2010 budget year. The financial health of the City is stable. The City's total outstanding principal debt as of October 1, 2009 is **\$64,827,472**. The City is assigned an issuer Credit rating of AA+ from Standard and Poor's and Aa2 from Moody's Service.

The City has utilized The Sunshine State Governmental Financing Commission since 1987 as its source to finance the acquisition and construction of city facilities.

The City offers its employees a deferred compensation plan adopted under Internal Revenue Code Sec. 457 from three providers.

The City is insured for losses arising from claims for property damage, general liability, auto liability, physical damage and workers compensation.

Prior years' audit reports, management letters and budget documents are available for review in the Finance office.

The City's accounting system is fully automated. Access to the computer system will be made available to the auditors. The primary accounting software is Eden by Tyler Technologies.

## **2.2 PERFORMANCE REQUIREMENTS/SCOPE OF WORK**

- A. Audit shall be performed in compliance within the requirements of:
  - 1) Florida Statutes
  - 2) Regulations of the State of Florida Department of Banking and Finance.
  - 3) Rules of the Auditor General, State of Florida, Chapter 10-550 (Local Government Audits) and Chapter 10-600 (Audits of state grants and aids appropriations under Section 216.349 Florida Statutes).
  - 4) Audits of State and Local Government Units, issued by the American Institute Certified Public Accountants.
  - 5) OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organization, Office of Management and Budget.
  - 6) United States Single Audit Act of 1984
  - 7) United States Single Audit Amendment of 1996
  - 8) State of Florida Audit Act
  - 9) Statements on Auditing Standards (GASS)
  - 10) Government Auditing Standards, issued by the Comptroller General of the United States.
  - 11) Generally accepted governmental accounting standards.
  - 12) Any other applicable federal, state, local regulations or professional guidance not specifically

listed above as well as any additional requirements, which may be adopted by these organizations in the future.

- B. The City expects the auditor to express an opinion on the fair representation of its basic financial statements in conformity with applicable generally accepted accounting principles. The auditor is to also provide an opinion on the combined and individual fund statements. The auditor is not required to audit the required supplementary information or the statistical sections contained in the CAFR.
- C. The audit shall be an annual audit as defined in section 11.45 (1) (b), Florida Statutes, and shall be conducted in accordance with generally accepted auditing standards as well as the standards listed above.
- D. A single audit in accordance with the Federal and State Single Audit Acts and related professionals guidance shall be conducted as required. The auditor shall provide the City with any required letters and schedules related to this audit.
- E. The audit shall also include a review of the financial report provided to the Department of Banking and Finance to assure consistency with the CAFR.
- F. A final and complete opinion letter on the financial statements taken as a whole as well as any additional letters required by the United States or State of Florida Single Audit Act shall be delivered to the City no later than March 15<sup>th</sup> following the end of the fiscal year under audit. These letters shall be included in the Comprehensive Annual Financial Report by the City.
- G. The auditor shall submit, not later than March 1<sup>st</sup> following the end of the fiscal year under audit, a full and complete management letter, which shall identify any management weaknesses observed, assess their effect on financial management propose steps to correct or eliminate those weaknesses. It is that fieldwork related to the audit shall be completed by the City's intent that all fieldwork related to the audit shall be completed by February 1<sup>st</sup> following the end of the fiscal year.
- H. The partner in charge of the audit and the audit manager or other CPA assigned to the audit assigned to the audit agrees to communicate with the City Manager or designee, the Budget/Audit Advisory Committee, or the City Commission, as deemed necessary.
- I. The auditor shall assist the City in preparing the Comprehensive Annual Financial Report. The City shall retain ultimate responsibility for preparation of this document; however, the auditor shall provide the following assistance:
  - a. Proof reading of entire document
  - b. Verification of implementation of recommended improvements from prior year submission to GFOA under the Certificate of Achievement program.
  - c. Shall review applications for annual Certificate of Achievement for Excellence in Financial Reporting.
  - d. Overall review including layout, design, and suggested improvements.
- J. Timeliness is critical in the performance of the audit. The auditor should coordinate with the Finance Director and endeavor to accomplish the audit in a phased in approach throughout the year in order to reduce the year-end workload on both the audit firm and City staff. The City will make necessary records available to the auditor through the year to assist in this regard. In addition, the City will make end-of-year records available to the auditor on or before November 15<sup>th</sup> after the end of the fiscal year under audit.
- K. The auditor shall report to the City, at least weekly, the status of any potential audit adjustments so that the City may have adequate opportunity to investigate, gather information and respond if necessary. Final audit adjustments shall be submitted to the City no later than February 1<sup>st</sup> following the end of the fiscal year under audit.

- L. The City may issue one or more official statements for the sale of bonds during the term of the Contract. The official statement will contain the general-purpose financial statements or an extraction from the CAFR. The auditor shall be required to issue, upon request, "comfort letters" and other documents necessary to issue the bonds. Unless significant additional staff time is required of the auditor, fees for such requests made by the City of Coral Gables shall be included in the base fee submitted by the Proposer.
- M. The work papers are the property of the auditors and shall be held locally for a period of five years. Work papers shall be available for examination or duplication without charge to authorized City personnel, representatives of Federal or State Agencies upon request of that Agency or the City of Coral Gables in accordance with Federal Law, State Law and other regulations. Working papers will also be made available for examination, at no charge, or duplication, at a reasonable charge, to subsequent auditors engaged by the City.
- N. The auditors agree to notify the City immediately if any regulatory or other government agency requests a review of the audit work-papers concerning the City or any other government client audited by the audit firm.
- O. The auditor agrees to notify the City immediately should any disciplinary actions be taken or complaints filed with any regulatory bodies against any of the firm's staff or the firm itself.
- P. The auditor must designate two (2) "key" members of the audit team. The City shall reserve the right to approve any substitutions or changes in those staff designated as "key".
- Q. Auditor shall provide the City with a copy of each external quality control review (peer review) conducted during the time period engaged by the City. In the event that a firm has been established so recently that no peer reviews have been undertaken, the Proposer should state so in the response to the RFP. If available, the Proposer may submit peer reviews from any predecessor firms, however, a newly formed firm will not be eliminated from the proposal process simply because no peer reviews have been conducted in the new firm's name.
- R. The auditor will be required to provide technical advice and provide reasonable assistance as requested as part of the contract.
- S. The firm must agree to use City staff in preparation of supporting schedules, reconciliations and document retrieval. Prior planning and explicit instruction are paramount for timely performance in this regard. The auditor shall provide the City with a suggested list of all schedules to be prepared and approved by the City. Finance Department staff will be available during the audit to provide information, documentation and explanation to the auditors.
- T. The successful proposer shall be required to provide additional services, not specifically addressed above and if approved by the City, to other City departments, agencies, Boards, Trusts, etc. who may, from time to time, require auditing services. Services may be contracted with that entity(s) at time of need, and a separate Contract executed for provision of said services. Successful Proposer is not guaranteed to provide any additional services as entity(s) reserves the right to secure external auditing services from other providers, or from sub-consultants of Successful Proposer.

The City reserves the right to add, delete and/or modify services in the scope of work when required by any entity(s) of the City at any time throughout the duration of the contract.

## **2.3 INFORMATION PROVIDED TO SUCCESSFUL PROPOSER BY CITY**

The City will provide, at a minimum, the following information to assist the auditor in performing the annual audit:

1. General Ledger/Trial Balance printout as of September 30<sup>th</sup> and any other time periods requested by auditor.

2. Statements of Revenues, Expenditures, Estimated vs. Actual Revenues, and Expenditures vs. Appropriations as of September 30<sup>th</sup> and any other time periods requested by auditor.
3. Various schedules and worksheets designed to assist and provide backup information to the auditor.
4. The City will prepare confirmation letters for the auditor.
5. The City will prepare and print the financial statements.
6. Other information requested by the auditor and mutually agreed upon by the Finance Director.

#### **2.4 FEES FOR SERVICES**

Proposer shall submit a flat fee proposal for each of the initial three (3) years of the contract. Fees for the option years will be negotiated. Additionally, provide a fee schedule of hourly rates to be used for any additional work, which may be requested by the City that is outside the scope of the Contract.

Subject to negotiation, a progress payment not to exceed 75% of the total fee may be made upon the request of the Successful Proposer upon completion of the audit fieldwork. Final payment shall be made upon receipt and acceptance of the final audit report by the City Commission and upon request by the Successful Proposer.

#### **2.5 GENERAL INFORMATION**

1. The prior auditors have agreed to make their working papers available for review at their office to the selected auditing firm, for external auditing and other management advisory services; the City has retained the firm of McGladrey Pullen LLP for the past six (6) years.
2. To view the 2007-2008 Audit access the following link:  
[www.coralgables.com/CGWeb/dep\\_documents.aspx?DeptID=DeptID16](http://www.coralgables.com/CGWeb/dep_documents.aspx?DeptID=DeptID16)
3. To make each proposer aware of certain additional contractual requirements which the City will provide for in the contract, the following points are made:
  - a. Understanding the nature of most CPA firms' promotion/resource reallocation practices, the City will reserve the right to approve the re-designation of any key team member at the onsite supervisory or higher level.
  - b. Understanding the nomenclature differences (between firms) this level of key man designation may vary, but each proposer should be aware of the City's interest in the on-site expertise and experience of the proposed project team.
  - c. We expect immediate compliance with any expanded scope definitions and will only consider fee adjustment where significant change can be demonstrated which will materially affect what the City should have expected the auditor to accomplish at the time of fee determination.
3. The auditor will be provided adequate work and storage space during the field work period. City staff will be available to pull documents and prepare schedules that are agreed to prior to the start of the year end field work. City's staff will prepare draft financial statements, notes, statistical data, and all required supplementary schedules.



# CORAL GABLES, FL

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FINANCE DEPARTMENT / PROCUREMENT DIVISION  
Tel: 305-460-5103, Fax: 305-261-1601

## SECTION 3

### **Request for Proposal (RFP) No. 2010.07.01**

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#### **3.0: RFP GENERAL CONDITIONS**

##### **3.1. Acceptance/Rejection**

The City reserves the right to accept or reject any and/or all Proposals or sections thereof, and waive any informalities or technicalities. As a matter of information, the City Commission does not bind itself to accept the minimum specifications stated herein, but reserves the right to accept any Proposal which in the judgment of the City will best serve the needs and interest of the City. The City also reserves the right to reject any Proposer(s) who has previously failed to properly perform under the terms and conditions of a contract, to deliver on time any contracts with the City, and who is not in a position to perform the requirements defined in this RFP. This offering of RFP itself does not in any way constitute a contractual agreement between the City of Coral Gables and the Proposer.

##### **3.2. Legal Requirements**

The Proposer shall comply with all rules, regulations and laws of the City of Coral Gables, Miami-Dade County, the State of Florida and the Federal Government now in force or hereinafter to be adopted. Lack of knowledge by the Proposer shall in no way be cause for relief from responsibility.

##### **3.3. Non-Appropriation of funds**

In the event that insufficient funds are appropriated and budgeted or funding is otherwise unavailable in any fiscal period for this Project, then the City, shall have the unqualified right to terminate the Work Order(s) or Agreement upon written notice to the Contractor, without any penalty or expenses to the City. No guarantee, warranty or representation is made that any particular work or any project(s) will be assigned to any vendor(s).

##### **3.4. Occupational License Requirements**

Any person, firm, corporation or joint venture, with a business location in the City of Coral Gables who is submitting a Proposal response under this solicitation, shall meet the City's Occupational License Tax Requirements in accordance with Ordinance No O2005-15 of the City of Coral Gables Code and Chapter 205 of the Florida Statutes.

Others with a location outside the City of Coral Gables shall meet their local Occupational License Tax requirements. Copy of the license must be submitted with the Proposal; however, the City may, at its sole option and in its best interest, allow the Proposer to supply the license to the City during the evaluation period, but prior to award.

##### **3.5. Minimum Qualification Requirements**

The City of Coral Gables intends to procure items or service as specified herein from sources of supply that will give prompt, professional and convenient service of acceptable quality. Each Proposer shall complete the applicable Qualifications Statement and submit it with Proposal. Failure to submit statement and documents required thereunder may constitute grounds for rejection. The Proposer must have a proven record of successfully completing projects. The City reserves the right to make pre-Award inspections of the Proposer's facilities and/or equipment prior to Contract Award.

Proposals will be considered only from firms that meet the following criteria:

- (a) Firms that are regularly engaged in the business of providing auditing services as described in the Request for Proposal "Scope of Services".

- (b) Firms that have a record of regular performance of similar scope and quality for a reasonable period of time as specified in the "Scope of Services".
- (c) Firms that have sufficient financial support, equipment and organization to insure that it can satisfactorily execute the Contract under the terms and conditions stated herein.

The terms "equipment" and "organization" as used herein shall be construed to mean a fully equipped and well established company in line with the best business practices of the industry as determined by the proper authorities of the City of Coral Gables.

At City's sole discretion, it may be determined that a Proposer is not "qualified", "non-responsive" and/or "not responsible". Proposal may be rejected for any of, **but not limited to**, the following reasons:

- (a) Evidence of collusion with other Proposers. Participants in such collusion shall be disqualified for any further work from the City until such time as they are reinstated.
- (b) Submission of more than one Proposal for the same Contract under the same or different names, in which case all such duplicated Proposals shall be rejected.
- (c) Proposer lacks qualification or resources necessary to fulfill the intent of the Contract.
- (d) Unsatisfactory performance record, judged from the standpoint of conduct of work, workmanship, progress or standards of performance agreed upon in the Contract as substantiated by past or current work with the City.
- (e) Proposer has previously defaulted in the performance of a public service contract, or has been convicted of a crime arising from the performance of a previous or current public service contract.
- (f) Any other inability, financial or otherwise, to perform the work, based on any reasons deemed proper as determined from a prepared survey of Proposer's capability to perform the work.

### **3.6. Public Entity Crimes**

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a Proposal to provide any goods or services to a public entity, may not submit a Proposal with a public entity for the construction or repair of a public building or public work, may not submit a Proposal on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in F.S. 287.017 for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendors list.

### **3.7. Resolution of Protests**

Pursuant to Section 2-950 of the City of Coral Gables Code:

*Notice of Intent:* Any actual or prospective bidder or offeror who perceives itself aggrieved in connection with the formal solicitation of a contract or who intends to contest bid specifications or a bid solicitation may file a written notice of intent to file a protest with the City Clerk's office within three (3) calendar days prior to the date set for opening of bids or receipt of proposals.

Any actual responsive and responsible bidder whose bid is lower than that of the recommended bidder or an offeror who perceives itself aggrieved in connection with the recommended award of contract may file a written notice of intent to file a protest with the City Clerk's office within three (3) calendar days after notice of the city manager's written recommendation to the city commission for award of contract.

A notice of intent to file a protest is considered filed when received by the City Clerk's office.

*Written Protest:* A written protest based on any of the foregoing must be submitted to the City Clerk's office within five (5) calendar days after the date the notice of protest was filed. The written protest shall state with particularity the specific facts and law upon which the protest of the solicitation or the award is based, and shall include all pertinent documents and evidence. This shall form the basis for review of the written protest and no facts, grounds, documentation or evidence not contained in the protester's submission at the time of filing the protest shall be permitted in the consideration of the written protest. A written

protest may not challenge the relative weight of the evaluation criteria or the formula for assigning points in making an award determination.

A written protest is considered filed when received by the City Clerk's office.

*Filing Fee:* The written protest must be accompanied by a filing fee in the form of a money order or cashier's check payable to the city in an amount equal to one percent of the amount of the bid or proposed contract, or \$2,500.00, whichever is less.

*Compliance with filing requirements:* Failure of a party to timely file either the notice of intent to file a protest or the written protest, or submit the filing fee, with the City Clerk's office within the time provided above shall constitute a forfeiture of such party's right to file a protest. The protesting party shall not be entitled to seek redress before the City Commission or seek judicial relief without first having followed the procedure set forth in this section.

### **3.8. Review of Responses for Responsiveness**

Each Response will be reviewed to determine if it is responsive to the submission requirements outlined in the RFP. A "responsive" Response is one which meets the requirements of the RFP and is submitted in the format outlined in the RFP.

### **3.9. Collusion**

The Proposer, by submitting a Response, certifies that its Response is made without previous understanding, agreement or connection either with any person, firm, or corporation submitting a Response for the same services, or with any City Department. The Proposer certifies that its Response is fair, without control, collusion, fraud, or other illegal action. The Proposer certifies that it is in compliance with the conflict of interest and code of ethics laws. The City will investigate all situations where collusion may have occurred and the City reserves the right to reject any and all Responses where collusion may have occurred.

### **3.10. Sub-Contractor(s)**

A Sub-Contractor is an individual or firm contracted by the Proposer(s) to assist in the performance of services required under this RFP. A Sub-Contractor shall be paid through Proposer(s) and not paid directly by the City. Sub-Contractors are allowed by the City in the performance of the services delineated within this RFP. Proposer(s) shall clearly reflect in its Response the major Sub-Contractor to be utilized in the performance of required services. The City retains the right to accept or reject any Sub-Contractor proposed prior to Agreement execution. Any and all liabilities regarding the use of a Sub-Contractor shall be borne solely by the Successful Proposer(s) and insurance for each Sub-Contractor must be maintained in good standing and approved by the City throughout the duration of the Agreement. Neither the Successful Proposer(s) nor any of its Sub-Contractors are considered to be employees or agents of the City. Failure to list all major Sub-Contractors and provide the required information may disqualify any proposed Sub-Contractor from performing work under this RFP.

Proposer(s) shall include in their Responses the requested Sub-Contractor information and include all relevant information required of the Proposer(s).

### **3.11. Substitutions for Assigned Personnel**

The City reserves the right to approve substitutions for assigned personnel proposed for this project. Substitutions may be allowed for staff turnover, sickness or other emergency situations.

### **3.12. Public Records**

Sealed bids or proposals received by an agency pursuant to invitations to bid or requests for proposals are exempt from Florida Statutes Section 119.07(1) until such time as the agency provides notice of a decision or intended decision or within 10 days after bid or proposal opening, whichever is earlier.



# CORAL GABLES, FL

City of Coral Gables, 2800 SW 72<sup>nd</sup> Avenue, Miami, FL 33155

FINANCE DEPARTMENT / PROCUREMENT DIVISION  
Tel: 305-460-5102, Fax: 305-261-1601

## SECTION 4

### Request for Proposal (RFP) No. 2010.07.01

#### 4.0: INDEMNIFICATION, HOLD HARMLESS & INSURANCE REQUIREMENTS

##### 4.1 INDEMNIFICATION AND HOLD HARMLESS PROVISIONS

To the fullest extent permitted by Laws and Regulations, the Respondent(s) who are awarded the bid shall indemnify, defend and hold harmless the City and its consultants, 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) arising out of or resulting from the performance of the work, provided that any such claim, damage, loss, or expense (a) is attributable to bodily injury, sickness, disease or death, or to injury and (b) is caused in whole or in part by any willful or negligent act or omission of Respondent, 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, regardless of whether or not it is caused in part by a party indemnified hereunder or arises by or is imposed by Law and Regulations regardless of the negligence of any such party.

In any and all claims against the City or any of its consultants, agents, or employees by any employee of Respondent, and sub-consultant, 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, the indemnification obligation under the above paragraph shall not be limited in any way by any limitation on the amount or type of damages, compensation, or benefits payable by or for Respondent or any such sub-consultant or other person or organization under workers' or workman's compensation acts, disability benefit acts, or other employee benefit acts.

##### 4.2 INSURANCE REQUIREMENTS

###### 4.2.1 GENERAL CONDITIONS

Pursuant to the City of Coral Gables Code, Section 2-1007, the Risk Management Division of the Human Resources Department has developed the following insurance requirements to protect the City of Coral Gables to the maximum extent feasible against any and all claims that could significantly affect the ability of the City to continue to fulfill its obligations and responsibilities to the taxpayers and the public.

Consequently, prior to upon award, and in any event prior to commencing work, the Contractor shall procure and provide the City with evidence of insurance coverage as required herein and name the City as an Additional Insured on a primary and non-contributory basis. The Contractor shall secure and maintain, at its own expense, and keep in effect during the full period of the contract a policy or policies of insurance, and must submit these documents to Risk Management - Human Resources Department for review and approval.

All city solicitation and contract documents shall include insurance provisions approved by the Risk Management Division.

#### **4.2.2 INSURER REQUIREMENTS**

The Contractor and/or Vendor shall maintain, at its own cost and expense, the following types and amounts of insurance with insurers with rating of "A-" "VI" or better according to the A.M. Best rating guide as a minimum standard. 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. In addition, they must be acceptable to the City of Coral Gables Risk Management Division and/or the City Attorney's Office.

#### **4.2.3 TYPE OF COVERAGE & LIMIT OF LIABILITY REQUIREMENT**

- 4.2.3.1** **Professional Liability Insurance** with a limit of liability no less than \$51,000,000 per occurrence with a deductible per claim, if any, not to exceed 5% of the limit of liability providing for all sums which the PROFESSIONAL shall become legally obligated to pay as damages for claims arising out of the services performed by the PROFESSIONAL or any person employed in connection with this Agreement. This insurance shall be maintained for three (3) years after any WORK covered by this Agreement.
- 4.2.3.2** **Workers' Compensation and Employers Liability Insurance** covering all employees, subcontractors, and/or volunteers of the Contractor and/or Vendor engaged in the performance of the scope of work associated with this contract and/or agreement. The minimum limits of liability shall be in accordance with applicable state and/or federal laws that may apply to Workers' Compensation insurance, with the following limits:
  - 4.2.3.2.1** Workers' Compensation - Coverage A  
Statutory Limits (State of Florida or Federal Act)
  - 4.2.3.2.2** Employers' Liability - Coverage B  
\$1,000,000 Limit - Each Accident  
\$1,000,000 Limit - Disease each Employee  
\$1,000,000 Limit - Disease Policy Limit
- 4.2.3.3** **Commercial General Liability Insurance** written on an occurrence basis including, but not limited to; Coverage for contractual liability, products and completed operations, personal & advertising injury, bodily injury and property damage liabilities with limits of liability no less than:
  - 4.2.3.3.1** Each Occurrence Limit - \$1,000,000
  - 4.2.3.3.2** Fire Damage Limit (Damage to rented premises) - \$100,000
  - 4.2.3.3.3** Personal & Advertising Injury Limit - \$1,000,000
  - 4.2.3.3.4** General Aggregate Limit - \$2,000,000
  - 4.2.3.3.5** Products & Completed Operations Aggregate Limit - \$2,000,000
- 4.2.3.4** **Business Automobile Liability Insurance** covering all owned, non-owned and hired vehicles 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:
  - 4.2.3.4.1** Combined Single Limit (Each Accident) - \$1,000,000
  - 4.2.3.4.2** Any Auto (Symbol 1)
  - 4.2.3.4.3** Hired Autos (Symbol 8)
  - 4.2.3.4.4** Non-Owned Autos (Symbol 9)

#### **4.2.4 MINIMUM COVERAGE FORM (SHALL BE AT LEAST AS BROAD AS):**

- 4.2.4.1 Workers Compensation**  
The standard form approved by the State of Jurisdiction
- 4.2.4.2 Commercial General Liability**  
ISO (Insurance Services Office, Inc.) Commercial General Liability coverage ("occurrence" Form CG 0001) or its equivalent. "Claims made" form is unacceptable except for professional or environmental liability coverage.
- 4.2.4.3 Commercial Auto Liability**  
ISO (Insurance Services Office, Inc.) Commercial Auto Liability coverage (form CA 0001) or its equivalent.

#### **4.2.5 REQUIRED ENDORSEMENTS**

- 4.2.5.1 The following endorsements with City approved language**
  - 4.2.5.1.1** Additional insured status provided on a primary & non-contributory basis (liability policies, excluding workers compensation).
  - 4.2.5.1.2** Waiver of Subrogation
  - 4.2.5.1.3** Notices of Cancellation/Non-renewal/Material Changes 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.
- Notices of Cancellation, Non-renewal or Material Change must be provided to the following address:  
CITY OF CORAL GABLES  
RISK MANAGEMENT DIVISION  
2801 SALZEDO STREET, SECOND FLOOR  
CORAL GABLES, FL 33134
- 4.2.5.2 All policies shall contain a "severability of interest" or "cross liability" clause without obligation for premium payment of the City.**
- 4.2.5.3 The City of Coral Gables shall be named as a Loss Payee and Additional Insured on all Property and/or Inland Marine Policies as their interest may appear.**

#### **4.2.6 HOW TO EVIDENCE COVERAGE TO THE CITY**

- 4.2.6.1 The following documents must be provided to the City;**
  - 4.2.6.1.1** A Certificate of Insurance containing the following information:
    - 4.2.6.1.1.1** Issued to entity contracting with the City
    - 4.2.6.1.1.2** Evidencing the appropriate Coverage
    - 4.2.6.1.1.3** Evidencing the required Limits of Liability required
    - 4.2.6.1.1.4** Evidencing that coverage is currently in force
    - 4.2.6.1.1.5** Language provided in the Special Provision Section of the Certificate of Insurance affirming that all endorsements required by the City have been endorsed to all of the policies.
  - 4.2.6.1.2** A copy of each endorsement that is required by the City
- 4.2.6.2 All Certificates of Insurance must be signed by a person authorized by that insurer to bind or amend coverage on its behalf**

**4.2.6.3** **The City reserves the right to require a complete copy of any insurance policies required by the City. Should the City invoke this right, the policy must be provided directly to the City by the insurance agent or insurance company.**

**4.2.6.4** **The city reserves the right to require additional insurance requirements at any time during the course of the agreement.**

**4.2.7 WAIVER OF INSURANCE REQUIREMENTS**

Should a Respondent not be able to comply with any insurance requirement, for any reason, the respondent must write a letter to the Risk Management Division on their letter head requesting that a waiver of a specific insurance requirement be granted. The requested waiver will be evaluated by the Risk Management Division. The Risk Management Division will approve or reject the requested waiver of insurance and will forward the waiver to the City Attorney's Office for further evaluation.

Respondents 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. 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 must be obtained.

**zCITY OF CORAL GABLES  
REQUIRED COVER SHEET & CHECK LIST WHEN**

**EVIDENCING INSURANCE**

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

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

Full Legal Name (as shown on the agreement or permit with the City):

City Department (that you are working with or that is issuing a permit):

City Employee (contract manager or employee issuing permit):

The name & phone # of the individual who completed this check list:

The date this check list was completed in its entirety:

**A Certificate of Insurance is attached and the following information is contained therein:**

- The named insured listed on the Certificate of Insurance exactly matches the name of the individual and/or entity that is required to evidence insurance to the City.
- The Certificate Holder section of the Certificate of Insurance reads as follows:  
City of Coral Gables • Risk Management Division  
2801 Salzedo Street, 2<sup>nd</sup> Floor • Coral Gables, FL 33134
- The special provisions section of the Certificate of Insurance contains language affirming that;
  - 1) Endorsements have been issued to all required insurance policies naming the City of Coral Gables as an additional insured on a primary and non-contributory basis (except workers compensation & professional liability insurance) and;
  - 2) That all policies evidenced to the City contain a waiver of subrogation endorsement and;
  - 3) That all policies have been endorsed to ensure that the City receives the same Florida statutorily required notice of cancellation that an insurance company provides the first named insured of the policy.

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

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

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

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

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

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

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



# CORAL GABLES, FL

City of Coral Gables, 2800 SW 72<sup>nd</sup> Avenue, Miami, FL 33155

## FINANCE DEPARTMENT / PROCUREMENT DIVISION

Tel: 305-460-5102, Fax: 305-261-1601

## SECTION 5

### Request for Proposal (RFP) No. 2010.07.01

#### 5.0: EVALUATION / SELECTION PROCESS

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##### 5.1. Evaluation Procedures

- (a) The Chief Procurement Officer or designee(s) shall review all Proposals submitted and evaluate each Proposal. The evaluation will consist of, but not be limited to, Proposer willingness and ability to provide all services requested under the conditions stated in this RFP. The Chief Procurement Officer or designee(s) will also evaluate the Proposer(s)' professional references, company resources, including personnel and equipment, ability to respond to requests, including missed commitments, response time, emergencies, cost of services, business history with the City, if any, as well as with all other public or private entities; and the required licenses and insurance.
- (b) The City of Coral Gables personnel may verify whether the Proposer possesses adequate resources to satisfy the requirements of the Proposal. The City of Coral Gables shall be the sole judge in determining Proposer qualifications.
- (c) As part of the evaluation process, the City may conduct background investigations of Proposer, its officials and employees, including a record check by or directed by the City of Coral Gables Police Department FDLE. Proposer submission of Proposal constitutes acknowledgement of the process and consent to such investigation.

##### 5.2. Method of Selection/Selection Criteria

After Proposals are opened in the Procurement Division Office, proposals will be evaluated and one or more of the Proposals deemed responsible and responsive will be reviewed by an evaluation committee (Budget/Audit Advisory Board). The Chief Procurement Officer will submit the recommendation of the evaluation committee on the proposals to the City Manager to be considered for submission to and approval by the City Commission. Upon approval of the City Commission, when applicable, a Contract shall be awarded to one or more proposer deemed the most responsible, responsive Proposer, and not necessarily to the lowest Proposer.

##### 5.3. Selection Criteria

The following criteria and assigned weights will be used by the evaluation committee to evaluate the proposals:

Approach to Scope of Services	30
Qualifications & Experience (manager and others designated to work on audit)	20
Performance Timeline	10
Presentation	10
References	10
Cost of Providing Services	20
<b>Total Points</b>	<b>100</b>

The City and the successful Proposer shall execute a contract ("agreement") within thirty (30) days after Notification of Award. However, the Agreement must be executed no later than one hundred twenty (120) days, based upon the requirements set forth in the RFP through action taken by the City Commission at a duly authorized meeting. If the Proposer first awarded the Contract fails to enter into the contract as herein provided, the award may be declared null and void, and the Contract awarded to the next most responsible, responsive Proposer, or re-advertised, as determined by the City.



# CORAL GABLES, FL

City of Coral Gables, 2800 SW 72<sup>nd</sup> Avenue, Miami, FL 33155

FINANCE DEPARTMENT / PROCUREMENT DIVISION  
Tel: 305-460-5102, Fax: 305-261-1160

## S E C T I O N 6

### **Request for Proposal (RFP) No. 2010.07.01**

#### **6.0: RFP RESPONSE AND ADDENDUM FORMS**

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

1. The undersigned Proposer proposes and agrees, if this Proposal is accepted, to enter in a Contract with the City to perform and furnish all work as specified or indicated in the Proposal and Contract Documents for the Contract price and within the Contract time indicated in the Proposal and in accordance with the Other terms and conditions of the proposal and Contract Documents.
2. Proposer accepts and hereby incorporates by reference in this Proposal Response Form all of the terms and conditions of the Request for Proposal.
3. Proposer proposes to furnish all labor, services and supervision for the work described in this Request for Proposal.
4. Acknowledgement is hereby made of the following Addendums, if any (identified by number) received since issuance of the Request for Proposal:

Addendum No. 1 Date August 2, 2010 Initials RRF

Addendum No. 2 Date August 13, 2010 Initials RRF

Addendum No. 3 Date August 16, 2010 Initials RRF

No addendum was received \_\_\_\_\_ Date \_\_\_\_\_ Initials \_\_\_\_\_

5. Proposer accepts the provisions of the Contract as to penalties in the event of failure to provide services as indicated.

6. Proposers correct legal name: McGladrey & Pullen, LLP

Address: 201 Alhambra Circle, Suite 810

City/State/Zip: Coral Gables, FL 33134

Telephone No./Fax No.: 305.442.8801 / Fax: 305.442.7478

Social Security or Federal I.D. No.: 42-0714325

Officer signing Proposals: Robert R. Feldmann Title: Partner

**Written Addendums will be posted on the City's website:**

<http://www.coralgables.com/CGWeb/dep proc vendor.aspx>. To download the addendums, the proposer must register with the City as a vendor using the above link.

**STATEMENT OF NO BID**

**NOTE: If you do not intend to submit a Response on this commodity or service, please return this form in a sealed envelope marked "No Bid" on or before bid opening. Failure to submit a response to a City solicitation after three (3) invitations to submit a response without a sufficient justification for a "No Bid" could be cause for removal from the vendor/bidder's list.**

City of Coral Gables  
Procurement Division  
2800 S.W. 72<sup>nd</sup> Avenue  
Miami, FL 33155

We, the undersigned, have declined to submit a response on your **RFP No. 2010.07.01 – Auditing Services**.

Specifications too "tight", i.e., geared toward one brand or manufacturer only (explain below).

Insufficient time to respond to the Invitation for Bid.

We do not offer this product or service.

Our schedule would not permit us to perform.

We are unable to meet specifications.

We are unable to meet bond requirements.

Specifications are unclear (explain below).

We are unable to meet insurance requirements.

Remove us from your bidders' list for this commodity or service.

Other (specify below).

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

We understand that if this statement is not completed and returned, our company may be deleted from the City of Coral Gables bidders' list for this commodity or service.

Company Name: \_\_\_\_\_

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

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

Telephone: \_\_\_\_\_

Date: \_\_\_\_\_



# CORAL GABLES, FL

City of Coral Gables, 2800 SW 72<sup>nd</sup> Avenue, Miami, FL 33155

FINANCE DEPARTMENT / PROCUREMENT DIVISION  
Tel: 305-460-5102, Fax: 305-261-1601

## SECTION 7

### Request for Proposal (RFP) No. 2010.07.01

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#### 7.0: PROPOSAL PRICING SCHEDULE

##### 7.1 PROPOSAL PRICING SCHEDULE FORM

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

Proposer shall submit a Proposal expressing its interest in providing the services described herein. To receive consideration, this Request for Proposal must be submitted in its entirety, with all forms executed. Proposals must be typed or printed in blue ink. Use of erasable ink is not permitted. All corrections to prices made by the Proposer must be initialed. Any additional information to be submitted as part of the Proposal may be attached behind the Proposal Pricing Schedule Form.

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PROPOSERS NAME: McGladrey & Pullen, LLP

CONTACT NAME / TITLE: Robert R. Feldmann, Partner

SIGNATURE: Robert R. Feldmann DATE: 8/9/10

ADDRESS: 201 Alhambra Circle, Suite 810, Coral Gables, FL 33134

TELEPHONE 305.442.8801 FACSIMILE 305.442.7478 EMAIL: bob.feldmann@mcgladrey.com

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#### PROPOSAL PRICING SCHEDULE

##### FEES FOR ROUTINE AUDITING SERVICES:

###### Option Years:

YEAR 1:	<u>\$105,000</u>	Year 4	<u>* *</u>
YEAR 2:	<u>\$110,000</u>	Year 5	<u>* *</u>
YEAR 3:	<u>\$115,000</u>	Year 6	<u>* *</u>
TOTAL:	<u>\$330,000</u>	TOTAL:	<u>* *</u>

Hourly Rates for Additional Work:

Positions	Hourly Rate
<u>Partner/Director</u>	<u>\$350</u>
<u>Manager</u>	<u>260</u>
<u>Supervisory Staff</u>	<u>175</u>
<u>Associates</u>	<u>115</u>

**\*\* In accordance with Section 2.4 of the Request for Proposal, these amounts will be negotiated prior to execution of renewal option.**



## **CORAL GABLES, FL**

City of Coral Gables, 2800 SW 72<sup>nd</sup> Avenue, Miami, FL 33155

FINANCE DEPARTMENT / PROCUREMENT DIVISION  
Tel: 305-460-5102, Fax: 305-261-1601

### **Request for Proposal (RFP) No. 2010.07.01**

#### **Auditing Services**

## **ATTACHMENT "A" FORMS**

**Proposer shall prepare and submit (1) one original set (signed in blue ink) of forms as part of its response.**

**Any form that does not apply please draw a line across and mark "N/A"**

## CITY OF CORAL GABLES

### PROPOSER QUALIFICATIONS STATEMENT

This questionnaire is to be submitted to the City of Coral Gables Procurement Division by the Proposer, along with the Proposal being submitted for the goods and/or services required by the City of Coral Gables. Do not leave any questions unanswered. When the question does not apply, write the word(s) "None" or "Not Applicable", as appropriate. Failure to complete this form, when applicable, may disqualify Proposal.

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

PROPOSERS NAME: McGladrey & Pullen, LLP

CONTACT NAME: Robert R. Feldmann

TITLE: Partner

ADDRESS: 201 Alhambra Circle, Suite 810

Coral Gables, FL 33134

TELEPHONE 305.442.8801 FACSIMILE 305.442.7478

EMAIL: bob.feldmann@mcgladrey.com

FEDERAL EMPLOYER ID NO: 42-0714325

MARK ONE: CORPORATION X PARTNERSHIP        INDIVIDUAL        OTHER

List all current licenses held and provide copies

(a) STATE OF FLORIDA Board of Accountancy License # ADP004384

(b) MIAMI DADE COUNTY Occupational License - expiration 9/30/10

(c) CITY OF CORAL GABLES MUNICIPAL LICENSE Local Bs. Tax Receipt

(d) OTHERS       

1. State the true, exact, correct and complete name of the partnership, corporation, and trade or fictitious name in which business is transacted and the address of the place of business.

Proposers Name: McGladrey & Pullen, LLP

The address of the principal place of business is:

201 Alhambra Circle, Suite 810

Coral Gables, FL 33134

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

- a. Date of Incorporation: \_\_\_\_\_
- b. State of Incorporation: \_\_\_\_\_
- c. President's: \_\_\_\_\_
- d. Vice President's: \_\_\_\_\_
- e. Secretary: \_\_\_\_\_
- f. Treasurer: \_\_\_\_\_
- g. Name and address of Resident Agent \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Telephone: \_\_\_\_\_ Facsimile: \_\_\_\_\_

Email: \_\_\_\_\_

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

- a. Date of organization: 1926 (2/6/1996 as McGladrey & Pullen, LLP in Florida)
- b. Name, address and ownership units of all partners: See partner listing in Appendix  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

c. State whether general or limited partnership: Limited Liability Partnership

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

N/A  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5. Are any of the principals of this company employed by the City of Coral Gables? If so, please disclose their names below: N/A

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6. If Proposer is operating under a fictitious name, submit evidence of compliance with Florida Fictitious Name Statute. N/A

7. How many years has organization been in business under present business name?

since 1987

a. Under what other former names has organization operated?

I.B. McGladrey Company

McGladrey, Hansen, Dunn & Company

McGladrey Hendrickson & Company

McGladrey Hendrickson & Pullen

8. Indicate registration, license numbers or certificate numbers for the business or professions which are the subject of this Proposal. Please attach certificate of competency and/or state registration.

State of Florida Board of Accountancy - Dept. of Business & Professional Regulation

License # ADP004384

Each CPA on the engagement is licensed with the Dept. of Business & Professional

Regulation and has their own individual license numbers

9. Have you personally inspected the site of the proposed work?

(Y)  (N)

10. Do you have a complete set of documents, including addendums?

(Y)  (N)

11. Did you attend the Pre-Proposal Conference if any such conference was held?

(Y) X (N) \_\_\_\_\_

12. Have you ever failed to complete any work awarded to you? If so, state when, where and why?  
(Please provide the name and contact information of the entity which was involved)

No

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a. Has any other entity held you in default of a contract? If so, which entity? Please provide the name and number of the contact.

No

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13. State the names, telephone numbers and last known addresses of three (3) owners, individuals or representatives of owners with the most knowledge of work which you have performed or good you have provided. (Governments are preferred as references.)

City of Coral Springs

9551 W. Sample Road

Coral Springs, FL 33065 Kim Moskowitz, Controller

954.344.1092

City of Deerfield Beach

Hugh Dunkley

Deerfield Beach, FL 33130 Hugh Dunkley, Finance Director

954.480.4225

City of Miami Beach

1700 Convention Center Dr - 3 Floor

Miami Beach, FL 33139 Patricia Walker, CFO

305.673.7000 X 6461

14. State the name of individuals who will have personal supervision of the work:

Project Manager Name: Brett Friedman

Title: Director

Telephone: 954.356.5721 Facsimile: 954.462.4607

Email address: Brett.Friedman@mcgladrey.com

Provide the following information regarding your Insurance Requirements:

- a. Name of Insurance Carrier: H&R Block's Global Insurance Program (ACE American, National Union Fire Ins. Co, Indemnity Ins Co. and Axis Insurance)
- b. Type of Coverage: Commercial General Liability, Auto, Umbrella Liability, W. Comp and Property
- c. Limits of Liability: CGL \$2m each occurrence/\$10m aggregate; Auto \$2m; UL \$5m; WC Statutory limits \$1m; Property \$100m
- d. Coverage/Policy Dates: 5/1/2010 - 5/1/2011
- e. Name of Insurance Agent: Marsh USA Inc.
- f. Agent(s) telephone number including area code: fax: 212.948.0015  
kansascity.certrequest@marsh.com

15. Has your insurance coverage ever been cancelled for non-payment of insurance premiums?  
No

Has your insurance coverage ever been cancelled for any other reason? No

If so, what was the reason? N/A

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16. **Experience Record:** List past and/or present contracts, work, and jobs, that PROPOSER has Performed or a type similar to what is required by specifications of the City's Proposal:

<b>FIRM NAME/ADDRESS</b>	<b>DATE OF JOB</b>	<b>DESCRIPTION OF JOB</b>
City of Aventura 19200 W. Country Club Drive Aventura, FL 33180	2005-2009	Annual audit, federal and state single audits
City of Coral Gables 405 Biltmore Way Coral Gables, FL 33114	2004-2009	Financial audit and single audits
City of Coral Springs 9551 W. Sample Road Coral Springs, FL 33065	2006-2015	Financial audit and single audits
City of Deerfield Beach 150 NE 2 Avenue Deerfield Beach, FL 33441	2005-2014	Financial audit and single audits
City of Hallandale Beach 400 S. Federal Highway Hallandale Beach, FL 33009	2004-2009	Financial audit and single audits
City of Hollywood 2600 Hollywood Blvd. Hollywood, FL 33020	2009-2011	Financial audit and single audits
City of Miami 444 SW 2 Avenue Miami, FL 33130	2007-2009	Financial audit and single audits
City of Miami Beach 1700 Convention Center Dr. - 3 floor Miami Beach, FL 33139	2007-2011	Financial audit and single audits
City of Pompano Beach 100 W. Atlantic Blvd. Pompano Beach, FL 33060	2006-2010	Financial audit and single audits
City of West Palm Beach 401 Clematis Street West Palm Beach, FL 33402	2006-2010	Financial audit and single audits
Dept. of Off-Street Parking 190 E 3 Street Miami, FL 33132	2007-2009	Financial audit and single audits

17. **References:** List references that may be contacted to ascertain experience and ability of Proposer. Provide a minimum of three (3) references including **COMPANY NAME, ADDRESS, CONTACT PERSON, TELEPHONE, FACSIMILE AND EMAIL ADDRESS:**

FIRM NAME/ADDRESS	Contact Person/Phone/Fax/Email
City of Coral Springs 9551 W. Sample Road Coral Springs, FL 33065	Kim Moskowitz <a href="mailto:km@coralsprings.org">km@coralsprings.org</a> P: 954.344.1092 F: 954.344.1198
City of Deerfield Beach 150 NE 2 Avenue Deerfield Beach, FL 33441	Hugh Dunkley <a href="mailto:hdunkley@deerfield-beach.com">hdunkley@deerfield-beach.com</a> P: 954.480.4225 F: 954.480.4223
City of Pompano Beach 100 W. Atlantic Blvd. Pompano Beach, FL 33060	Suzette Sibble <a href="mailto:suzette.sibble@copbfl.com">suzette.sibble@copbfl.com</a> P: 954.786.4605 F: 954.786.4687
City of West Palm Beach 401 Clematis Street West Palm Beach, FL 33402	Lynne Green <a href="mailto:lgreen@wpb.org">lgreen@wpb.org</a> P: 561.822.1329 F: 561.822.1349

18. Provide any additional information as to qualifications and/or experience, attach documentation to this form.

We have performed the audit for the City of Coral Gables for the past six years, successfully completing the yearly financial audits and documentation resulting in the City receiving the Certificate of Achievement for Excellence in Financial Reporting for each of those years. Additional information on our qualifications and experience is presented in Tab 2, as part of our response to item 1.5 on page 8 of 28.

Signed: Robert R. Feldman Title: Partner  
 Type Name: Robert R. Feldmann  
 Company: McGladrey & Pullen, LLP Date: August 9, 2010

\_\_\_\_\_  
 Signature of Company Owner N/A

STATE OF Florida  
 COUNTY OF Broward

PERSONALLY APPEARED BEFORE ME, the undersigned authority Robert R. Feldmann

Who, after being sworn by me, affixed signature in the space provided above on this 9<sup>th</sup>

date of August, 2010.

Commission expires: July 24, 2011

Carol Morgan Kuzava  
 Notary Public



**SWORN STATEMENT PURSUANT TO SECTION 287.133 (3) (a),  
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

**THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR  
OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.**

1. This sworn statement is submitted to City of Coral Gables, Florida  
by Robert R. Feldmann, Partner  
[print name of the public entity]  
[print individual's name and title]

For McGladrey & Pullen, LLP  
[print name of entity submitting sworn statement]

Whose business address is:

201 Alhambra Circle, Suite 810

Coral Gables, FL

and (if applicable) its Federal Employer Identification Number (FEIN) is 42-0714325

If the entity has no FEIN, include the Social Security Number of the individual signing this  
sworn statement: \_\_\_\_\_.)

2. I understand that a "public entity crime" as defined 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.
3. 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.
4. 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.
5. 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.

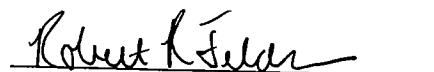
6. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. [indicate which statement applies.]

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

The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity 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 IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31<sup>st</sup> 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.



[signature]

Sworn to and subscribed before me this 9<sup>th</sup> day of August, 2010.

Personally known X

OR Produced identification N/A

Notary Public - State of Florida

N/A

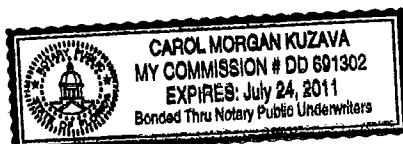
(Type of identification)

My commission expires July 24, 2011

Carol Morgan Kuzava

(Printed, typed, or stamped commissioned name of notary public)

Carol Morgan Kuzava



## CONE OF SILENCE

Sec. 2-1059. Cone of Silence, contracts for the provision of goods and service

The requirements of section 2-11.1(t) ("Cone of Silence Ordinances") of the Code of Miami-Dade County, Florida, as amended, shall not be applicable to the City of Coral Gables.

*(1) Purpose and intent.* It is the intent of this article to prevent city commissioners or the city manager and the city manager's office, potential vendors, bidders, offerors or service providers from communicating with city department heads, their staff or selection and evaluation committee members during the period of time in which the cone of silence is imposed on the request for proposals (RFP), request for qualifications (RFQ), or invitations for bids (IFB).

*(2) Cone of silence* is defined to mean a prohibition on:

- a. Any communication regarding a particular request for proposals (RFP), request for qualifications (RFQ), invitation for bids (IFB) or any other advertised solicitation between a potential offeror, vendor, service provider, bidder, lobbyist, or consultant and city department heads, their staff, selection committee or evaluation committee members;
- b. Any communication regarding a particular request for proposals (RFP), request for qualifications (RFQ), invitation for bids (IFB) or any other advertised solicitation between the city commissioners and/or the city manager's office, with city department heads, the city departments' staff, selection committee or evaluation committee members.

*(3) Applicability.*

- a. The cone of silence shall be applicable only to contracts for the provision of supplies, services and construction for amounts greater than \$25,000.00.
- b. The cone of silence shall not apply to:
  1. Informal bids as defined in the procurement code;
  2. Emergency purchases of supplies, services or construction;
  3. Duly noticed pre-bid or pre-proposal conferences;
  4. Duly noticed site visits;
  5. Sole source procurements;
  6. Bid waivers;
  7. Oral presentations during duly noticed meetings;
  8. Competitive negotiations;
  9. Public presentations made to the city commission during any duly noticed public meeting;
  10. Contract negotiations and electronic commerce;
  11. Inquiries by the city commissioners or third parties to the city manager or assistant city managers to determine responsibility or responsiveness of bidders/offerors regarding a particular solicitation, or with regard to the process;
  12. Written communications with the chief procurement officer or staff responsible for administering the procurement process for a particular solicitation, provided the communication is limited strictly to matters of process or procedure already contained in the corresponding solicitation;
  13. Communications with the city attorney;
  14. Communications between a city commissioner, the city manager, assistant city managers, the city clerk and the city attorney;
  15. Communications between a city commissioner, the city manager, assistant city managers, the city clerk, the city attorney and potential offerors, vendors, service providers, lobbyists or consultants;
  16. Communications between the city manager or assistant city managers and the chairperson of the selection committee after the selection committee has submitted its written recommendations to the city manager on any and all matters relating to the recommendations. Should any change occur in the committee recommendation as a result

of such communication, the content of the communication and of the corresponding change shall be described in writing and filed by the city manager with the city clerk, and be included in any recommendation submitted by the city manager to the city commission.

(4) *Procedure.*

a. *Imposition.* A cone of silence shall be imposed upon each request for proposals (RFP), request for qualifications (RFQ), invitation for bids (IFB) and any other solicitation when advertised. At the time of imposition of the cone of silence, the city manager shall provide public notice of the cone of silence and shall advise the affected department(s) in writing. The affected departments includes, but is not limited to, selection committee members, user departments, department heads, city attorney, city manager, assistant city manager(s), and the city commission.

b. *Termination.* Except as otherwise provided herein, the cone of silence shall terminate at the time of the city manager's approval of the award, or the city manager's written recommendation to the city commission, as may be applicable, is received by the city clerk, or at such time that bids or proposals are rejected by the city commission or the city manager; provided, however, that if the commission refers the city manager's recommendation back to the city manager or staff for further review, the cone of silence shall be re-imposed until such time as the city manager's subsequent written recommendation is received by the city clerk.

(5) *Penalties.* Violation of the cone of silence by a particular bidder or offeror shall render any award to said person voidable by the city commission. In addition to any other penalty provided by law, violation of any provision of this ordinance by a city employee shall subject said employee to disciplinary action up to and including dismissal. Any person who violates a provision of this ordinance shall be prohibited from serving on a city competitive selection or evaluation committee unless such appointment is approved by a four-fifths vote of the city commission. A violation of this section by a particular bidder, offeror, lobbyist or consultant shall subject such person or persons to potential debarment pursuant to the provisions of this chapter.

---

Proposer must complete, sign, and enclose Cone of Silence document, to ensure the proper intent to comply. Failures to complete, sign, and return this form may disqualify your response.

SIGNED: Robert R. Feldmann Robert R. Feldmann

TITLE: Partner

*Please sign and type or Print Name:*

COMPANY: McGladrey & Pullen, LLP

DATE:

August 9, 2010

## CODE OF ETHICS AND CONFLICT OF INTEREST

### Sec. 2-1055. Ethics

Any attempt by city employees to realize personal gain by conduct inconsistent with proper discharge of their duties is a breach of public trust. Any effort to influence any public employee to breach the standards of ethical conduct set forth in this division is also a breach of ethical standards. The provisions of city ordinances, county ordinances, and state statutes shall be strictly enforced to preserve the public trust.

### Sec. 2-1056. Prohibition on transacting business with the city

No commissioner, appointed official, member of an advisory board or committee, member of a quasi-judicial board or committee, or employee shall enter into any contract or transact any business in which that person or a member of the immediate family has a financial interest, direct or indirect with the board or committee of the City of Coral Gables on which that person serves, and any such contract, agreement or business engagement entered in violation of this subsection shall render the transaction voidable. Willful violations of this subsection shall constitute malfeasance in office and shall affect forfeiture of office or position. Nothing in this subsection shall prohibit or make illegal (1) the payment of taxes, special assessments or fees for services provided by the city government; (2) the purchase of bonds, anticipation notes or other securities that may be issued by the city through underwriters or directly from time to time. This provision shall not apply to boards and committees which have been exempted by the city commission from the requirement of the city's ethic code.

(1) *Waiver of prohibition.* The requirements of this subsection may be waived for a particular transaction only by four affirmative votes of the city commission after public hearing upon finding that:

- a. An open-to-all sealed competitive proposal has been submitted by the offeror; or
- b. The proposal has been submitted by a person or firm offering services within the scope of the practice of architecture, professional engineering, or registered land surveying, as defined by the laws of the State of Florida and pursuant to the provisions of the Consultants' Competitive Negotiation Act, and when the proposal has been submitted by an offeror defined above; or
- c. The property or services to be involved in the proposed transaction are unique and the city cannot avail itself of such property or services without entering a transaction which would violate this subsection but for waiver of its requirements; or
- d. That the property or services to be involved in the proposed transaction are being offered to the city at a cost of no more than 80 percent of fair market value based on a certified appraisal paid for by the offeror; and
- e. That the proposed transaction will be in the best interest of the city. Such findings shall be spread on the minutes of the commission. This subsection shall be applicable only to prospective transactions, and the city commission may in no case ratify a transaction entered in violation of this subsection.

(2) *Provisions cumulative.* This subsection shall be taken to be cumulative and shall not be construed to amend or repeal any other law pertaining to the same subject matter.

### Sec. 2-1057. Further prohibition on transacting business with the city

No commissioner, appointed official, member of an advisory board or committee, member of a quasi-judicial board or committee, or employee shall enter into any contract or transact any business through a firm, corporation, partnership or business entity in which that person or any member of the immediate family has a controlling financial interest, direct or indirect, with the city board or committee on which they serve, or with any person or agency acting for the city board or committee, and any such contract, agreement or business engagement entered in violation of this subsection shall render the transaction voidable. Waiver of this section may only be obtained by following the provisions of section 2-1056.

Additionally, no commission member shall vote on or participate in any way in any matter presented to the city commission if that person has any of the following relationships with any persons or entities which would be or might be directly or indirectly affected by any action of the city commission: (i) officer, director, partner, of counsel, consultant, employee, fiduciary or beneficiary; or (ii) stockholder, bondholder, debtor, or creditor, if in any instance the transaction or matter would affect the commission member in a manner distinct from the manner in which it would affect the public generally. Any commission member

who has any of the specified relationships or who would or might, directly or indirectly, realize a profit by the action of the city commission shall not vote on or participate in any way in the matter.

**Sec. 2-1058. Compulsory disclosure by employees of firms doing business with the city**

Should any commissioner, appointed official, member of an advisory board or committee, member of a quasi-judicial board or committee, or employee be employed, by a corporation, firm, partnership or business entity in which that person or the immediate family does not have a controlling financial interest, and should the corporation, firm, partnership or business entity have substantial business commitments to or from the city or any city agency, or be subject to direct regulation by the city or a city agency, then the person shall file a sworn statement disclosing such employment and interest with the clerk of the City within 15 days after the person has actual or constructive notice of the relationship.

Proposer must complete, sign, and enclose Conflict of Interest and Code of Ethics documents, to ensure the proper intent to comply. Failures to complete, sign, and return this form may disqualify your response.

SIGNED: Robert R. Feldmann Robert R. Feldmann      TITLE: Partner  
*Please sign and type or Print Name:*

COMPANY: McGladrey & Pullen, LLP      DATE: August 9, 2010

## FORMAL SOLICITATIONS PROTEST PROCEDURES

### Sec. 2-950. Resolution of protested solicitations and awards—Formal

(a) *Right to protest on solicitations.* The following procedures shall be used for resolution of protested solicitations.

(b) *Protest of solicitation.* Any actual or prospective bidder or offeror who perceives itself aggrieved in connection with the formal solicitation of a contract or who intends to contest bid specifications or a bid solicitation may file a written notice of intent to file a protest with the city clerk's office within three calendar days prior to the date set for opening of bids or receipt of proposals. A notice of intent to file a protest is considered filed when received by the city clerk's office.

(b) *Protest of award.* Any actual responsive and responsible bidder whose bid is lower than that of the recommended bidder or an offeror who perceives itself aggrieved in connection with the recommended award of contract may file a written notice of intent to file a protest with the city clerk's office within three calendar days after notice of the city manager's written recommendation to the city commission for award of contract. A notice of intent to file a protest is considered filed when received by the city clerk's office.

(c) *Contents of protest.* A written protest based on any of the foregoing must be submitted to the city clerk's office within five calendar days after the date the notice of protest was filed. A written protest is considered filed when received by the city clerk's office. The written protest shall state with particularity the specific facts and law upon which the protest of the solicitation or the award is based, and shall include all pertinent documents and evidence and shall be accompanied by the required filing fee as provided in subsection (h) below. This shall form the basis for review of the written protest and no facts, grounds, documentation or evidence not contained in the protester's submission at the time of filing the protest shall be permitted in the consideration of the written protest.

(d) *Computation of time.* No time will be added to the above time limits for service by mail. The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday in which event the period shall run until the next day which is not a Saturday, Sunday or legal holiday.

(e) *Challenges.* The written protest may not challenge the relative weight of the evaluation criteria or the formula for assigning points in making an award determination.

(f) *Authority to resolve protests.* The chief procurement officer, after consultation with the city attorney, shall issue a written recommendation within ten calendar days after receipt of the written protest. Said recommendation shall be sent to the city manager with a copy to the protesting party. The city manager may then either resolve the protest or reject all proposals. **On any protest on a contract for supplies and services not exceeding \$100,000.00 or a contract for construction not exceeding \$25,000.00 the city manager as authorized in Section 2-651 shall have sole authority to resolve in the best interests of the City. Otherwise, the city manager shall submit a recommendation to the city commission for approval or disapproval thereof.** A protest of an award of a contract by the city commission may be filed with the circuit court pursuant to the Florida Rules of Appellate Procedure.

(h) *Stay of procurement during protests.* Upon receipt of a written protest filed pursuant to the requirements of this section, the city shall not proceed further with the solicitation or with the award of the contract until the protest is resolved by the city manager or the city commission as provided in subsection (f) above, unless the city manager, after consultation with the head of the user department, the chief procurement officer, and the city attorney, makes a written determination that the solicitation process or the contract award must be continued without delay in order to avoid an immediate and serious danger to the public health, safety or welfare and protect substantial interests of the city.

(i) *Costs.* All costs accruing from a protest shall be assumed by the protester.

(j) *Filing fee.* The written protest must be accompanied by a filing fee in the form of a money order or cashier's check payable to the city in an amount equal to one percent of the amount of the bid or proposed contract, or \$2,500.00, whichever is less. The filing fee shall guarantee the payment of all costs which may be adjudged against the protester in any administrative or court proceeding. If the protest is denied, the filing fee shall be forfeited to the city in lieu of payment of costs for the administrative proceedings. If the protest is upheld by the city, the filing fee shall be refunded to the protester less any costs assessed under subsection (i) above.

(k) *Compliance with filing requirements.* Failure of a party to timely file either the notice of intent to file a protest or the written protest, or submit the filing fee, with the city clerk's office within the time provided in subsections (a), (b) and/or (c), above, shall constitute a forfeiture of such party's right to file a protest pursuant to this section. The protesting party shall not be entitled to seek redress before the city commission or seek judicial relief without first having followed the procedure set forth in this section.

---

Proposer must complete, sign, and enclose Formal Solicitations Protest Procedures documents, to ensure the proper intent to comply. Failures to complete, sign, and return this form may disqualify your response.

SIGNED: Robert R. Feldmann Robert R. Feldmann TITLE: Partner  
*Please sign and type or Print Name:*

---

COMPANY: McGladrey & Pullen, LLP DATE: August 9, 2010

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**CITY OF CORAL GABLES  
AMERICANS WITH DISABILITIES ACT (ADA)  
DISABILITY NONDISCRIMINATION STATEMENT**

**THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A  
NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.**

This sworn statement is submitted to City of Coral Gables, Florida  
(print name of public entity)

by Robert R. Feldmann, Partner  
(print individual's name and title)

For McGladrey & Pullen, LLP  
(print name of entity submitting sworn statement)

whose business address is: 201 Alhambra Circle, Suite 810, Coral Gables, FL

and (if applicable) its Federal Employer Identification Number (FEIN) is 42-0714325  
(If the entity has not FEIN, include Social Security Number of the individual signing this sworn statement:

.)

I, being duly first sworn state:

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

The American with Disabilities Act of 1990 (ADA), Pub. L. 101-336, 104 Stat 327, 42 U.S.C. 12101,12213 and 47 U.S.C. Sections 225 and 661 including Title I, Employment; Title II, 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 5553.50 1-553.5 13, Florida Statutes

**CITY OF CORAL GABLES  
AMERICANS WITH DISABILITIES ACT (ADA)  
DISABILITY NONDISCRIMINATION STATEMENT**

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 3601-363 1

Robert R Feldman  
[Signature]

Sworn to and subscribed before me this 9 day of August, 20 10

Personally known X

or produced identification:

N/A  
[Type of Identification]

Notary Public, State of Florida

My Commission Expires July 24, 2011

Carol Morgan Kuzava  
Carol Morgan Kuzava

[Printed, typed or stamped  
commissioned name of  
Notary Public]



**CERTIFIED RESOLUTION**

I, \_\_\_\_\_, duly elected Secretary of \_\_\_\_\_, a corporation organized and existing under the laws of the State of \_\_\_\_\_, do hereby certify that the following Resolution was unanimously adopted and passed by a quorum of the Board of Directors of said corporation at a meeting held in accordance with law and the by-laws of said corporation.

**IT IS HEREBY RESOLVED** that \_\_\_\_\_ (insert name), the duly elected \_\_\_\_\_ (insert title of officer) of \_\_\_\_\_ submit a Proposal and Bid Bond if such bond is required to the City of Coral Gables and such other instruments in writing as may be necessary on behalf of the said corporation; and that the Proposal, Bid Bond and other such instruments signed shall be binding upon the said corporation as its own acts and deeds. The secretary shall certify the names and signatures of those authorized to act by the foregoing resolution.

The City of Coral Gables shall be fully protected in relying on such certification of the secretary and shall be indemnified and saved harmless from any and all claims, demands, expenses, loss or damage resulting from or growing out of honoring the signature of any person so certified or for refusing to honor any signature not so certified.

I further certify that the above resolution is in force and effect and has not been revised, revoked or rescinded.

I further certify that the following are the names, titles and official signatures of those persons authorized to act by the foregoing resolution.

<u>NAME</u>	<u>TITLE</u>	<u>SIGNATURE</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

Given under my hand and the Seal of said corporation this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

(SEAL) By: \_\_\_\_\_, Secretary

\_\_\_\_\_  
Name of Corporation

**NOTE:**

The above is a suggested form of the type of Corporate Resolution desired. Such form need not be followed explicitly, but the Certified Resolution submitted must clearly show to the satisfaction of the City of Coral Gables that the person signing the Proposal and Bid Bond for the corporation has been properly empowered by the corporation to do so in its behalf.

Signed, sealed and deliver in the presence of:

\_\_\_\_\_  
Witness

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

(Signature)

\_\_\_\_\_  
Witness

\_\_\_\_\_  
(Print Name)

**FOREIGN (NON-FLORIDA) CORPORATIONS MUST COMPLETE THIS FORM**

**DEPARTMENT OF STATE CORPORATE CHARTER NO.**

If your corporation is exempt from the requirements Section 607.1501, Florida Statutes, **YOU MUST CHECK BELOW** the reason(s) for the exemption. Please contact the Department of State, Division of Corporations at (904) 488-9000 for assistance with corporate registration or exemptions.

**607.1501 Authority of foreign corporation to transact business required.**

- (1) A foreign corporation may not transact business in this state until it obtains a certificate of authority from the Department of State.
- (2) The following activities, among others, do not constitute transacting business within the meaning of subsection (1):
  - (a) Maintaining, defending, or settling any proceeding.
  - (b) Holding meetings of the board of directors or shareholders or carrying on other activities concerning internal corporate affairs.
  - (c) Maintaining bank accounts.
  - (d) Maintaining officers or agencies for the transfer, exchange, and registration of the corporation's own securities or maintaining trustees or depositories with respect to those securities.
  - (e) Selling through independent contractors.
  - (f) Soliciting or obtaining orders, whether by mail or through employees, agents, or otherwise, if the orders require acceptance outside this state before they become contracts.
  - (g) Creating or acquiring indebtedness, mortgages, and security interests in real or personal property.
  - (h) Securing or collecting debts or enforcing mortgages and security interests in property securing the debts.
  - (i) Transacting business in interstate commerce.
  - (j) Conducting an isolated transaction that is completed within 30 days and that is not one in the course of repeated transactions of a like nature.
  - (k) Owning and controlling a subsidiary corporation incorporated in or transacting business within this state or voting the stock of any corporation which it has lawfully acquired.
  - (l) Owning a limited partnership interest in a limited partnership that is doing business within this state, unless such limited partner manages or controls the partnership or exercises the powers and duties of a general partner.
  - (m) Owning, without more, real or personal property.
- (3) The list of activities in subsection (2) is not exhaustive.
- (4) This section has no application to the question of whether any foreign corporation is subject to service of process and suit in this state under any law of this state.

Please check one of the following if your firm is NOT a corporation:

(I)  Partnership, Joint Venture, Estate or Trust  
(II)  Sole Proprietorship or Self Employed

**NOTE:** This sheet **MUST** be enclosed with your Proposal if you claim an exemption or have checked I or II above. If you do not check I or II above, your firm will be considered a corporation and subject to all requirements listed herein.

McGladrey & Pullen, LLP

**PROPOSER'S CORRECT LEGAL NAME**

Robert K. Feldman

**SIGNATURE OF AUTHORIZED AGENT OR PROPOSER**

## Offeror's Certification

### WHEN OFFERER IS A PARTNERSHIP

IN WITNESS WHEREOF, the Offeror hereto has executed this Proposal Form this 9 day of August, 2010.

  
Witness  
  
Witness

McGladrey & Pullen, LLP  
Print Name of Partnership

By: Robert R. Feldmann  
Signature of General or Managing Partner

Robert R. Feldmann  
Print Name of Partner

201 Alhambra Circle, Suite 810  
Business Address

Coral Gables, FL 33134  
City/State/Zip

305.442.8801  
Business Telephone Number

Florida  
State of Registration

State of Florida  
County of Broward

On this 9 day of August, 20 10, before me, the undersigned Notary Public of the State of Florida, personally appeared Robert R. Feldmann as whose name(s) is/are Subscribe to the within instrument, and he/she/they acknowledged that he/she/they executed it.

WITNESS my hand  
And official seal

NOTARY PUBLIC  
SEAL OF OFFICE:



Carol Morgan Kuzava  
NOTARY PUBLIC, STATE OF FLORIDA

Carol Morgan Kuzava  
(Name of Notary Public: Print, Stamp or Type  
As Commissioned.)

Personally known to me or  
Produced identification:

N/A  
(Type of Identification Produced)

**DID** take an oath, or **DID NOT** take an oath

**Offeror's Certification****WHEN OFFERER IS A CORPORATION**

IN WITNESS WHEREOF, the Offerer hereto has executed this Proposal Form this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Print Name of Corporation

\_\_\_\_\_  
Print State of Incorporation

(CORPORATE SEAL)

By: \_\_\_\_\_  
Signature of President /other Authorized Officer

\_\_\_\_\_  
Print Name of President/other Authorized Officer

\_\_\_\_\_  
Address of Corporation

\_\_\_\_\_  
Business Telephone Number

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned Notary Public of the  
State of Florida, the foregoing instrument was acknowledged by

\_\_\_\_\_  
(Name of Corporate Officer(s) and Title(s))

of \_\_\_\_\_  
\_\_\_\_\_  
(Name of Corporation and State of Place of Incorporation) on behalf of the Corporation.

WITNESS my hand  
and official seal

\_\_\_\_\_  
**NOTARY PUBLIC, STATE OF FLORIDA**

**NOTARY PUBLIC  
SEAL OF OFFICE:**

\_\_\_\_\_  
(Name of Notary Public: Print, Stamp or Type  
as Commissioned.)

\_\_\_\_\_  
Personally known to me, or Produced identification:

\_\_\_\_\_  
(Type of Identification Produced)

**DID** take an oath, or **DID NOT** did not take an oath

Offeror's Certification

N/A

**WHEN OFFERER IS A SOLE PROPRIETORSHIP OR  
OPERATES UNDER A FICTITIOUS OR TRADE NAME**

IN WITNESS WHEREOF, the Offerer here to has executed this Proposal Form this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Print Name of Firm

By: \_\_\_\_\_  
Signature of Owner

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Print Name of Individual

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Business Address

\_\_\_\_\_  
City/State/Zip

\_\_\_\_\_  
Business Telephone Number

State of Florida  
County  
of \_\_\_\_\_

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned Notary Public of the

State of Florida, personally appeared \_\_\_\_\_

(Name(s) of individual(s) who appeared before notary) and whose  
name(s) is/are Subscribed to the within instrument, and he/she/they acknowledged that he/she/they  
executed it.

WITNESS my hand  
and official seal

\_\_\_\_\_  
**NOTARY PUBLIC, STATE OF FLORIDA**

**NOTARY PUBLIC  
SEAL OF OFFICE:**

\_\_\_\_\_  
(Name of Notary Public: Print, Stamp or Type as  
Commissioned.)

\_\_\_\_\_  
Personally known to me, or Produced  
identification:

\_\_\_\_\_  
(Type of Identification Produced)

**DID** take an oath, or **DID NOT** did not take an oath

## NON-COLLUSION AFFIDAVIT

State of Florida )  
County of Broward ) ss.

Robert R. Feldmann being first duly sworn,  
Deposes and says that:

- (1) Affiant is the Partner,  
McGladrey & Pullen, LLP the Proposer that has submitted the attached Proposal;
- (2) Affiant is fully informed respecting the preparation and contents of the attached Proposal and of all pertinent circumstances respecting such Proposal;
- (3) Such Proposal is genuine and is not a collusive or sham Proposal;
- (4) Neither the said Proposer nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Proposer or firm, or person to submit a collusive or sham Proposal in connection with the work for which the attached Proposal has been submitted; or to refrain from bidding in connection with such work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with any Proposer, firm, or person to fix any overhead, profit, or cost elements of the Proposal price or the Proposal price of any other Proposer, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against (Recipient), or any person interested in the proposed work;
- (5) The price or prices quoted in the attached Proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Proposer or any other of its agents, representatives, owners, employees or parties in interest, including this affiant.

## **DRUG-FREE WORK PLACE FORM**

The undersigned vendor in accordance with Florida Statute 287.087 hereby certifies that McGladrey & Pullen, LLP  
(Name of Business)  
does:

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 work place, the business's policy of maintaining a drug-free workplace, any available drug counseling, Employee Assistance Programs, and the penalties that may be imposed upon employees for drug abuse violations.
3. Give each employee a copy of the statement specified in subsection (1) that are engaged in providing the commodities or contractual services that are proposed.
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 proposed, 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 firm complies fully with the above requirements.

Robert R. Fuldomo

Proposer's Signature

August 9, 2010

Date

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

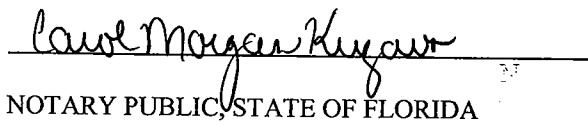


Signature

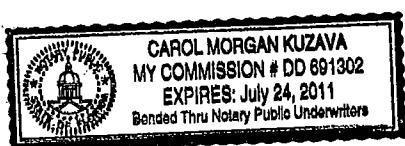
State of Florida

County of Broward

On this the 9 day of August 20 10, before me, the undersigned Notary Public of the State of Florida, personally appeared Robert R. Feldmann and whose name(s) is/are subscribes to  
(Name(s) of individual(s) who appeared before notary)  
the within instrument, and acknowledge it's execution.

  
NOTARY PUBLIC, STATE OF FLORIDA

NOTARY PUBLIC  
SEAL OF OFFICE:



Carol Morgan Kuzava

(Name of Notary Public: Print, Stamp or Type as  
Commissioned.)  
Personally known to me, or Produced identification:



(Type of Identification Produced)

**CITY OF CORAL GABLES  
LOBBYIST – ISSUE APPLICATION**

**HAVE YOU BEEN RETAINED TO LOBBY ANY OF THE FOLLOWING FOR STATE PURPOSE?**

**CITY OFFICIALS:** Mayor, City Commissioners, City Attorney, City Manager, Assistant City Manager, Heads or Directors of Departments, and their Assistant or Deputy, Police Major or Chief, Building and Zoning Inspectors, Board, or Committee Members.

**FOR THIS PURPOSE:** To encourage the passage, defeat or modification of any ordinance, resolution, action, or decision of the City Commission; or any action, decision or recommendation of any Board, Committee or City Official.

**TIME PERIOD:** During the time period of the entire decision-making process on an action, decision or recommendation which foreseeable will be heard or reviewed by the Commission, or a board or Committee.

**IF THE FOREGOING APPLIES TO YOU, YOU ARE REQUIRED TO REGISTER AS A LOBBYIST AND TO FILE THE FOLLOWING INFORMATION, UNDER OATH, WITH THE CITY CLERK FOR EACH ISSUE ADDRESSED.**

Your Name: (Print) \_\_\_\_\_

**LOBBYIST**

Your Business Name: (Print) \_\_\_\_\_

Business Telephone Number: \_\_\_\_\_

Business Address :  
\_\_\_\_\_  
\_\_\_\_\_

Client you are representing on this  
issue: Name of Client: (Print) \_\_\_\_\_  
Client's Address:  
\_\_\_\_\_  
\_\_\_\_\_

Name of Corporation, Partnership, or Trust: (Print)  
\_\_\_\_\_  
\_\_\_\_\_

Names of all persons holding, directly or indirectly, a 5% or more ownership interest in the corporation, partnership, or trust: (Print)  
\_\_\_\_\_  
\_\_\_\_\_

**ISSUE:** Describe specific issue on which you will lobby: (Separate Application and Fee is required for each specific issue)

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**ISSUE FEE:** You are required to pay a \$125.00 Issue Fee to the City Clerk prior to lobbying on a specific issue.

**ADDITIONAL CLIENTS:** You are required to fill out an additional Application for each additional Client represented on this issue, and attach to this Application.

I \_\_\_\_\_ hereby swear or affirm under penalty of  
perjury that all the facts contained in this Application are true and that I am aware that these  
requirements are in compliance with the provisions of Dade  
County Code Sec, 2-11.1(s) governing Lobbying.

Date: \_\_\_\_\_

Signature of Lobbyist

\$125.00 Appearance Fee Paid: \_\_\_\_\_ Received by \_\_\_\_\_

Fees Waived for Not for Profit Organization (documentary proof attached) \_\_\_\_\_

Additional Client Application Attached: \_\_\_\_\_

**CITY OF CORAL GABLES  
LOBBYIST  
BIEENNIAL REGISTRATION APPLICATION**

**HAVE YOU BEEN RETAINED TO LOBBY ANY OF THE FOLLOWING FOR STATE PURPOSE?**

**CITY OFFICIALS:** Mayor, City Commissioners, City Attorney, City Manager, Assistant City Manager, Heads or Directors of Departments, and their Assistant or Deputy, Police Major or Chief, Building and Zoning Inspectors, Board, or Committee Members.

**FOR THIS PURPOSE:** To encourage the passage, defeat or modification of any ordinance, resolution, action, or decision of the City Commission; or any action, decision or recommendation of any Board, Committee or City Official.

**TIME PERIOD:** During the time period of the entire decision-making process on an action, decision or recommendation which will be heard or reviewed by the Commission, or a board or Committee.

**IF THE FOREGOING APPLIES TO YOU, YOU ARE REQUIRED TO REGISTER AS A LOBBYIST AND TO FILE THE FOLLOWING INFORMATION, INDER OATH, WITH THE CITY CLERK FOR EACH ISSUE ADDRESSED.**

Name: (Print) \_\_\_\_\_

LOBBYIST

Business Name: (Print) \_\_\_\_\_

Business Telephone Number: \_\_\_\_\_

Business Address:  
\_\_\_\_\_  
\_\_\_\_\_

State the extent of any business or  
professional relationship with any current member of the City Commission.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**PRINCIPALS REPRESENTED:** List here all principals currently represented by you, including address and telephone number:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**ANNUAL REPORT:** On July 1<sup>st</sup> of each year, you are required to submit to the City Clerk a signed statement under oath listing all lobbying expenditures in excess of \$25.00 for the preceding calendar year. A statement is

required to be filed without expenditures.

**ISSUE FEE:** You are required to pay a \$125.00 Issue Fee to the City Clerk prior to lobbying on behalf of a specific issue and to fill out an Application stating under oath, your name, business address, the name of each principal employed by you to lobby, and the specific issue of which you wish to lobby.

**NOTICE OF WITHDRAWAL:** If you discontinue representing a particular client, a notice of withdrawal is required to be filed with the City Clerk.

**BIENNIAL LOBBYIST REGISTRATION FEE:** This Registration must be on file in the Office of the City Clerk prior to the filing of an Issue Application to lobby on a specific issue and the \$500.00 Biennial Lobbyist Registration Fee must be paid on or before October 1, 2000.

**Signature of Lobbyist**

STATE OF FLORIDA )

10

COUNTY OF DADE )

BEFORE ME personally appeared \_\_\_\_\_ to me well known and known to me to be the person described in and who executed the foregoing instrument, and acknowledged to and before me that \_\_\_\_\_ executed said instrument for the purposes therein expressed.

WITNESS my Hand and Official Seal this

### Personally Known

Produced ID

**Notary Public  
State of Florida**

\$500.00 Fee Paid

Received By

\$500.00 Fee Waived for Not-for-Profit Organizations (documentary proof attached)



**CORAL GABLES, FL**  
City of Coral Gables, 2800 SW 72<sup>nd</sup> Avenue, Miami, FL 33155

FINANCE DEPARTMENT / PROCUREMENT DIVISION  
Tel: 305-460-5102, Fax: 305-261-1601

**Request for Proposal (RFP) No. 2010.07.01**

**ATTACHMENT "B"**  
**PROFESSIONAL SERVICE AGREEMENT**

Professional Services Agreement shall be submitted signed, preferably in blue ink, one (1) original. **III Compensation, Section 3.1 "Basic Compensation" shall be left blank to be completed at the negotiations stage.**

## **PROFESSIONAL SERVICES AGREEMENT**

THIS PROFESSIONAL SERVICES AGREEMENT, is made as of this 1 day of October, 2010, between the City of Coral Gables (hereinafter called the "CITY"), And McGladrey & Pullen, LLP (hereinafter called the "PROFESSIONAL").

### **RECITALS**

**WHEREAS**, the CITY wishes to retain a Certified Public Accountancy Firm licensed in the State of Florida for the purpose of providing an annual audit of the financial statements and records of the City; and

**WHEREAS**, the CITY having investigated the qualifications of the PROFESSIONAL to perform the services herein contemplated and found those qualifications satisfactory; and

**WHEREAS**, the PROFESSIONAL having examined the scope of the services required hereunder and having expressed desire and willingness to provide such services and having presented qualifications to the CITY in support of those expressed desires; and

**WHEREAS**, the PROFESSIONAL agrees to accept this Agreement upon the terms and conditions hereinafter set forth; and

**WHEREAS**, the City Commission has approved the selection of the PROFESSIONAL to perform such services, and the PROFESSIONAL agrees to accept this Agreement upon the terms and conditions herein set forth.

**NOW, THEREFORE**, in consideration of the promises and the mutual covenants herein contained, the CITY agrees to retain the PROFESSIONAL for a three (3) year period. However, this period may be extended at the sole discretion of the CITY for an additional three (3) year period. The PROFESSIONAL agrees to perform all auditing services in connection with the services described herein.

### **I. GENERAL PROVISIONS**

**1.1 Engagement.** The CITY agrees to engage the PROFESSIONAL for a period specified in paragraph 1.2, and the PROFESSIONAL agrees to accept such engagement and to perform such services for the CITY upon the terms, and subject to the conditions forth herein.

**1.2 Agreement Period.** The terms of the Agreement (the "Professional Period") shall commence within thirty (30) days of the award of the bid titled RFP No. 2010.07.01 Auditing Services., on the 1 day of October, 2010, and shall continue thereafter for a period of three (3) years or until terminated by the CITY upon three (3) days written notice to the PROFESSIONAL, in accordance with the notice requirements contained in Section XII.

**1.3. Priority of Interpretation.** This document without exhibits is referred to as the "Base Agreement". In the event of any conflict of inconsistency in the definition or interpretation of any word, responsibility, schedule, or the contents or description of any task, deliverable, service, or other work, or otherwise, between the Base Agreement and the exhibits, or between exhibits, such conflict or inconsistency shall be resolved by giving precedence first to the body of this Base Agreement and the exhibits, or between exhibits, such conflict or inconsistency shall be resolved by giving precedence first to the body of this Master Agreement, and then to the exhibits according to the following priority:

- a) CITY Resolution and applicable Code provisions;
- b) CITY Request for Proposal (Exhibit "A");
- c) PROFESSIONAL'S Response to Request for Proposal (Exhibit "C");
- d) Scope of Service (Exhibit "B");
- e) Insurance Certificates, and related documents;
- f) PROFESSIONAL'S Exceptions to Terms and Conditions.

1.2 **Background Investigation.** The PROFESSIONAL agrees that all employees including the PROFESSIONAL may be subject to an annual background investigation.

1.3 **Polygraph Examination.** The PROFESSIONAL agrees to submit to polygraph examinations at the request of the Director or designee.

1.4 **Medical, Drug Screening and Check-ups.** All PROFESSIONALS, contractors, their employees, agents and subcontractors must satisfactorily complete the CITY'S pre-placement medical and drug screening examinations and be certified as drug free as well as abide by the CITY'S Drug Free Work Place Policy at PROFESSIONAL'S expense. The CITY may require that the PROFESSIONAL, contractor and/or their employees, agents and subcontractors performing services for the CITY submit to yearly medical examinations at PROFESSIONAL'S expense. The PROFESSIONAL, contractor and/or their employees, agents and subcontractors agree to submit to unannounced drug testing at the request of the Director or designee.

1.5 **Driver's License.** At CITY'S option, the contractor (PROFESSIONAL) must provide a valid Florida Driver's License or appropriate commercial driver's license for each employee, agent or subcontractor and be willing and able to operate any required vehicles as authorized by the CITY. Evidence of compliance with the Defensive Driving Course must be submitted to the CITY prior to operating a CITY vehicle or any vehicle where patrons or their children are passengers. Individuals must be approved by the Risk Management Division of the CITY prior to the operation of a CITY owned vehicle and/or privately owned vehicles while conducting CITY business. The CITY reserves the right to request the employee/agent's driving record from the State of Florida, at PROFESSIONAL'S (contractor's) expense.

1.6 **Confidential Information.** The PROFESSIONAL agrees that any information received by the PROFESSIONAL for the CITY and in providing services in accordance with this Agreement which is not publicly available, shall not be revealed to any other persons, firm or organizations.

1.7 **Most Favored Public Entity.** PROFESSIONAL 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 and conditions. If PROFESSIONAL'S prices decline, or should PROFESSIONAL, 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.

## II. PROFESSIONAL SERVICES

2.1 **Basic Services.** During the Professional Period, the PROFESSIONAL will serve as a PROFESSIONAL to the CITY and shall assist the CITY as the Broker/Agent of Record, and shall perform and oversee those tasks outlined, including, but not limited to:

- a) Scope of Services (Exhibit "B");
- b) PROFESSIONAL'S Response to Request for Proposal (Exhibit "C")

The PROFESSIONAL shall perform the services as specifically stated in the Scope of Services, which is attached hereto and incorporated herein as Exhibit B, and as may be specifically designated and authorized by the CITY.

**2.2 Authorizations.** Authorizations will be in the form of a Work Authorization. Each Work Authorization will set forth a specific Scope of Services, amount of compensation, a completion date, and shall be approved by the Finance Director.

**2.3 Reporting.** The PROFESSIONAL shall provide the necessary reporting requirements as outlined by the Director or designee for review. In addition, the PROFESSIONAL shall submit a monthly report to the Director or designee, which shall include detailed information regarding the activities of the PROFESSIONAL during the previous month.

**2.4 Availability of Professional.** The PROFESSIONAL shall make all documents available 24 hours a day, 7 days a week, 365 days a year, in order to satisfy the CITY'S emergency demands for continued, non-interrupted service.

### III. COMPENSATION

**3.1 Basic Compensation.** In full consideration of the services of the PROFESSIONAL hereunder, the PROFESSIONAL shall be paid at a rate of \$ \_\_\_\_\_ per \_\_\_\_\_.

\_\_\_\_\_. The CITY reserves the right to contract with the PROFESSIONAL for additional services. Any increase in the agreed upon amount shall be approved by the Director or designee, and shall be in accordance with applicable CITY and State regulations.

**3.2 Expenses.** As part of, and in addition to the basic compensation described in this Agreement, the CITY shall provide the PROFESSIONAL with no additional compensation for any services performed in fulfilling the requirements of this Agreement. All additional requested expenses must be pre-approved through the Director or designee.

### IV. INDEPENDENT CONTRACTOR AND PROFESSIONAL HOLD HARMLESS PROVISIONS

**4.1 Independent Contractor and Professional.** The PROFESSIONAL acknowledges entering into this Agreement as an independent Contractor and Professional, and that the PROFESSIONAL shall therefore be responsible for the deposit and payment of any Federal Income Taxes, FICA, Unemployment Taxes or any similar fees or taxes that become due, and shall be responsible for the collection and payment of all withholdings, contributions and payroll taxes relating to PROFESSIONAL'S services, or those of employees of the PROFESSIONAL. The CITY shall not withhold from sums payable to the Professional, any amount whatsoever for Federal Income Taxes, FICA, Unemployment Insurance Taxes or any similar fees or taxes. The PROFESSIONAL, their employees or agents, will not be considered an employee of the CITY or entitled to participate in plans, distributions, arrangements or other benefits extended to the CITY employees.

**4.2 Agency/Third Party Beneficiary.** The PROFESSIONAL is an independent contractor. This Agreement does not create a joint venture, partnership, or other business enterprise between the parties. Nothing herein shall imply or shall be deemed to imply an agency relationship between the CITY and PROFESSIONAL. The PROFESSIONAL has no authority to bind the CITY to any promise, debt, default, or undertaking of the PROFESSIONAL.

The PROFESSIONAL and the CITY agree that it is not intended that any provision of the Agreement establish a third party beneficiary giving or allowing any claim or right of action whatsoever by any third party under this Agreement.

**4.3 Indemnification and Hold Harmless.** To the fullest extent permitted by Laws and Regulations, the PROFESSIONAL shall indemnify and hold harmless the CITY and its consultants, 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) arising out of or resulting from the performance of the work, provided that any such claim, damage, loss, or expense (a) is attributable to bodily injury, sickness, disease or death, or to injury and (b) is caused in whole or in part by any willful, negligent, reckless or intentional 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, regardless of whether or not it is caused in part by a party indemnified hereunder or arises by or is imposed by Law and Regulations regardless of the negligence of any such party.

4.3.1 For any and all claims against the CITY or any of its consultants, agents, or employees by any employee of PROFESSIONAL, and sub-consultant, 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, the indemnification obligation under the above paragraph shall not be limited in any way by any limitation on the amount or type of damages, compensation, or benefits payable by or for PROFESSIONAL or any such sub-consultant or other person or organization under workers' or workman's compensation acts, disability benefit acts, or other employee benefit acts.

4.3.2 The indemnification and hold harmless provision shall include, but not be limited to, all of the following:

- a. Damages awarded to any person or party.
- b. Attorney's fees and costs incurred in defending such claims. The CITY may use the attorney or law firm of its choice in which event PROFESSIONAL will pay such firm the fees it charges the CITY, provided such fees are reasonable in light of the prevailing market rate for similar legal services. Such fees shall be deemed reasonable if they are no greater than the fees that CITY pays other counsel for representation in similar cases. If the City Attorney's Office provides the defense, PROFESSIONAL will reimburse the CITY at the prevailing market rate for similar legal services.
- c. Attorney's fees and cost of any party that a court orders the CITY to pay.
- d. Lost time that results from the CITY or its officials or employees responding to discovery or testifying by deposition or in court. In this regard, for any time the CITY spends in responding to document requests or public records requests relating to such claims whether from PROFESSIONAL or any other party, PROFESSIONAL will reimburse CITY \$50.00 for each employee work hour spent reviewing or responding to such requests. For any time spent testifying in court or in depositions, or preparing for such testimony, PROFESSIONAL will reimburse CITY on a per hour basis as follows:
  - For the Mayor or City Commissioner: \$300.00 per hour
  - For the City Manager: \$250.00 per hour

- For an Assistant City Manager or Department Director: \$250.00 per hour
- For an Assistant Department Director: \$100.00 per hour
- For City Attorney: Prevailing market rates
- For other employees: \$ 50.00 per hour
- e. The expenses incurred by CITY in complying with any administrative or court order that may arise from such claims.
- f. Miscellaneous expenses relating to such claims including expenses of hotels and transportation in trips relating to such claims; and
- g. Any other direct or indirect expense that CITY would not have incurred but for a claim that arises out of this agreement.

4.3.3 It is the specific intent of the parties hereto that the foregoing indemnification complies with Section 725.06 (Chapter 725), Florida Statutes.

## V. INSURANCE

5.1 Without limiting PROFESSIONAL'S indemnification of the CITY, and during the term of this Agreement, PROFESSIONAL shall provide and maintain at its own expense the below described programs of insurance. Such programs and evidence of insurance shall be satisfactory to the CITY and shall be primary to and not contributing with any other insurance or self-insurance program maintained by the CITY. Certificates or other evidence of coverage shall be delivered to:

City of Coral Gables  
Risk Management Division  
2801 Salzedo Street, 2<sup>nd</sup> Floor  
Coral Gables, Florida 33134

Such certificates or other evidence of coverage shall be delivered prior to commencing performance under this Agreement, and shall specifically identify this Agreement, and shall contain the express condition that the CITY is to be given written notice, by receipted delivery, at least thirty (30) days in advance of any cancellation, non-renewal or material change of any insurance policy.

5.2 The PROFESSIONAL shall maintain during the terms of this Agreement, except as noted herein, the Insurance required under the Request for Proposal or as follows:

a. **Professional Liability Insurance** with a limit of liability no less than \$1,000,000 per occurrence with a deductible per claim, if any, not to exceed 5% of the limit of liability providing for all sums which the PROFESSIONAL shall become legally obligated to pay as damages for claims arising out of the services performed by the PROFESSIONAL or any person employed in connection with this Agreement (as applicable). This insurance shall be maintained for three (3) years after any WORK covered by this Agreement.

b. **Comprehensive General Liability Insurance** with broad form endorsement or equivalent, including automobile liability, completed operations and products liability, contractual liability, severability of interests with cross liability provision, and personal injury and property damage liability with limits no less than \$1,000,000 per occurrence for bodily injury and property damage, and \$2,000,000 in the aggregate. Said policy or policies shall name the CITY as an

additional insured on a primary and non-contributory basis and shall reflect the hold harmless provision contained herein.

c. **Worker's Compensation Insurance** covering ALL employees of PROFESSIONAL, in compliance with the requirements of Florida Statutes Section 440, and employer's liability insurance with limits not less than, \$1,000,000.

d. **Automobile Liability Insurance** covering all owned, non-owned and hired vehicles used in connection with the performance of the work in an amount not less than \$1,000,000 combined single limit per occurrence for bodily injury and property damage.

e. **Other (or increased amounts of) Insurance** which CITY shall from time to time deem advisable or appropriate. Such new or additional insurance to be effective as of the sooner of ninety (90) days after notice thereof or the next annual renewal of any policy being increased (as applicable).

f. All policies shall contain waiver of subrogation against CITY where applicable, and shall expressly provide that such policy or policies are primary over any other collective insurance the CITY may have.

g. All of the above insurance is to be placed with insurance companies with an A.M. Best Key Rating Guide, latest edition, or equivalent rating of "A-", "VI" or better, qualified to do business under laws of the State of Florida. The PROFESSIONAL shall maintain coverage with equal or better rating as identified herein for the term of the contract.

h. The CITY shall be named as an additional insured on a primary and noncontributory basis under such policies. Said policies shall contain a "severability of interest or "cross liability" clause without obligation for premium payment of the CITY. The CITY reserves the right to request a copy of required policies for review.

i. All insurance policies shall provide for thirty (30) days [ten (10) days for nonpayment of premium] advance written notice to CITY prior to cancellation, non-renewal or material change.

j. The PROFESSIONAL shall furnish Certificates of Insurance to the Risk Management Division of the Human Resources Department, for review and approval, prior to the commencement of operations or policy termination, which certificates shall clearly indicate that the CITY is named as an additional insured on a primary and non-contributory basis and that the PROFESSIONAL has obtained insurance in the type, amount and classification required for strict compliance with this Section and that no material change, cancellation or non-renewal of this insurance shall be effective without thirty (30) days [ten (10) days for non-payment of premium] advance written notice to the CITY.

k. The PROFESSIONAL shall furnish copies of insurance policies pertaining to this Agreement to the Risk Management Division of the Human Resources Department within ten (10) days of written request.

5.3 **Breach.** Failure on the part of the PROFESSIONAL to obtain and maintain all required insurance coverage is a material breach upon which the CITY may, in its sole discretion, immediately suspend PROFESSIONAL'S performance or terminate this Agreement (Termination for Default 13.1).

## VI. STANDARD OF CARE

6.1 **Degree of Care.** The PROFESSIONAL shall exercise the same degree of care, skill, and diligence in the performance of the services as is ordinarily provided by a comparable professional under similar circumstances, and the PROFESSIONAL shall, at no additional cost to the CITY, re-perform services which fail to satisfy the foregoing standard of care.

6.2 **Warranty.** The PROFESSIONAL warrants that all services shall be performed by skilled and competent personnel to the highest professional standards in the field.

6.3 **Key Staff.** The parties acknowledge that PROFESSIONAL was selected by the City, in part, on the basis of the qualifications of particular staff identified in the PROFESSIONAL's response to the City's solicitation. The PROFESSIONAL shall ensure that this staff is available for work hereunder as long as the staff is in the PROFESSIONAL's employ.

6.4 **Suspension Procedures.** PROFESSIONAL may be suspended for any violation of the provisions of this Agreement, which in the sole discretion of the CITY may be cause for such suspension as follows:

- (a) 1<sup>st</sup> violation – up to 7 days
- (b) 2<sup>nd</sup> violation – up to 14 days
- (c) 3<sup>rd</sup> violation – City Manager may terminate this agreement.

## VII. FEDERAL/STATE/LOCAL LAWS

7.1 **EEO and ADA.** The contractor (PROFESSIONAL) must be and remain in compliance with all local, state and federal Equal Employment Opportunity (EEO) and American Disabilities Act (ADA) requirements.

7.2 **Discrimination.** It is understood that the PROFESSIONAL shall not discriminate against any employee in the performance or the contract with respect to hire, tenure, terms, conditions or privileges of employment, or any other matter directly or indirectly related to employment because of age, marital status, race, color, religion, national origin, sex, or disability.

7.3 **CITY Policy Regarding Conduct.** All contractors (PROFESSIONAL) their employees, agents and subcontractors must abide by the CITY'S policies regarding conduct. Discrimination, harassment, and/or violations of CITY policies will not be tolerated and are grounds for termination of the contract without harm to the CITY or its employees.

7.4 **Aliens.** PROFESSIONAL warrants that it fully complies with all Federal statutes and regulations regarding the employment of aliens and others and that all employees performing work under this Agreement meet the citizenship or alien status requirements set forth in Federal statutes and regulations. PROFESSIONAL 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 PROFESSIONAL or CITY in connection with any alleged violation of any Federal statutes or regulations pertaining to the eligibility for employment of any persons performing work hereunder.

**7.5 Premises.** The employees and agents of each party, shall while on the premises of the other party, comply with all rules and regulations of the premises, including, but not limited to, security requirements.

## **VIII. CONFLICT OF INTEREST**

**8.1** The PROFESSIONAL represents that it has provided a list of all current clients subject to the jurisdiction of the CITY. Any potential or actual conflict between private interests and responsibilities under this Agreement shall be immediately disclosed to the CITY. The PROFESSIONAL agrees that it will not enter into any agreements during the term of this Agreement to provide services for any person or corporation who applies for a permit or other development approval from the CITY. Upon request of the PROFESSIONAL, and full disclosure of the nature and extent of the proposed representation, the City Manager shall have the authority to authorize such representation during the term of this Agreement.

## **IX. CONFIDENTIALITY**

**9.1** No reports, information, computer programs, documentation, and/or data given to or prepared or assembled by the PROFESSIONAL under this Agreement shall be made available to any individual or organization by the PROFESSIONAL without prior written approval of the CITY.

## **X. OWNERSHIP OF DOCUMENTS**

**10.1** All right, title, and interest in and to all work performed under this Agreement, including without limitations all schematics, designs, plans, specifications, documents, records, disks, or other information (including electronic copies) produced or developed by the PROFESSIONAL or sub-consultants, shall become the property of the CITY for its use and/or distribution as may be deemed appropriate by the CITY; provided that any materials used by the PROFESSIONAL and any sub-consultants for which a patent or copyright protection has previously been secured by them shall remain the property of the PROFESSIONAL or sub-consultants.

**10.2** The CITY shall have the right to visit the site for inspection of the work and the products the PROFESSIONAL at any time. The PROFESSIONAL shall be permitted to retain copies, including reproducible copies, solely for information and reference in connection with the CITY's use.

**10.3** To the extent allowed by law, the PROFESSIONAL shall not divulge, furnish or make available to any third person, firm or organization, without the CITY's prior written consent, or unless incident to the proper performance of the PROFESSIONAL's obligations hereunder, or in the course of judicial or legislative proceedings where such information has been properly subpoenaed, any non-public concerning the services to be rendered by the PROFESSIONAL hereunder, and PROFESSIONAL shall require all of its employees, agents, subconsultants, and subcontractors to comply with the provisions of this paragraph.

## **XI. TRUTH-IN-NEGOTIATION CERTIFICATE**

**11.1** Execution of this Agreement by the PROFESSIONAL shall act as the execution of a truth-in-negotiation certificate certifying that the wage rates and costs used to determine the compensation provided for in this Agreement are accurate, complete, and current as of the date of the Agreement.

11.2 The said rates and costs shall be adjusted to exclude any significant sums should the CITY determine that the rates and costs were increased due to inaccurate, incomplete, or noncurrent wage rates or due to inaccurate representations of fees paid to outside consultants. The CITY shall exercise its rights under this "Certificate" within one (1) year following payment.

## XII. NOTICE

12.1 Any notice, request, instruction or other document required or permitted to be given hereunder by either party hereto to the other shall be in writing, and delivered personally, or sent by certified or registered mail, postage prepaid, return receipt requested, to the address set forth for such party at the bottom of this Agreement. Any notice so given shall be deemed received when personally delivered or three (3) calendar days after mailing. Any party may change the address to which notices are to be sent by giving notice of such change of address to the other party in the manner herein provided for giving notice. Notice as the City of Coral Gables shall be to:

City Manager  
City of Coral Gables  
405 Biltmore Way  
Coral Gables, FL 33134

cc: City Attorney

Notice as to Professional shall be to:

Robert R. Feldmann  
McGladrey & Pullen, LLP  
201 Alhambra Circle, Suite 810  
Coral Gables, FL 33134

## XIII. TERMINATION

13.1 Termination by City for default. CITY may, by written notice to PROFESSIONAL, terminate the whole or any part of this Agreement if, in the judgment of the City Manager:

- a) PROFESSIONAL has materially breached any portion of this Agreement;
- b) PROFESSIONAL fails to timely provide and/or satisfactorily perform any task, deliverable, service, or other work required under this Agreement;
- c) PROFESSIONAL has assigned or delegated its duties or subcontracted any performance of this Agreement without prior written consent by the CITY;
- d) Insolvency of PROFESSIONAL. PROFESSIONAL shall be deemed insolvent if it has ceased to pay its debts for at least sixty (60) days in the ordinary course of business, whether or not a petition has been filed under the Federal Bankruptcy Code and whether or not PROFESSIONAL is insolvent within the meaning of such laws;
- e) There has been a filing of a voluntary or involuntary petition regarding PROFESSIONAL under the Federal Bankruptcy Code;
- f) There has been the appointment of a Receiver or Trustee for PROFESSIONAL;

- g) There has been an execution by PROFESSIONAL of a general assignment for the benefit of creditors;
- h) PROFESSIONAL fails to obtain or maintain insurance or bonding herein required.

13.1.1 **Return of Payments.** Upon the occurrence of a default hereunder, all payments, advances, or other compensation paid by the CITY to the PROFESSIONAL while the PROFESSIONAL was in default shall be immediately returned to the CITY.

13.1.2 **Expenses.** The PROFESSIONAL shall be liable to the CITY for all expenses incurred by the CITY in preparing and negotiating this Agreement, as well as all costs and expenses incurred by the CITY in the re-procurement of the services, including consequential and incidental damages.

13.1.3 **Obligations to City.** The PROFESSIONAL agrees that termination of this Agreement under this section shall not release the PROFESSIONAL from any obligation accruing prior to the effective date of termination.

13.1.4 **No default.** If, after CITY has given notice of termination under the provisions hereunder, it is determined by CITY that PROFESSIONAL was not in default under these provisions, or that the default was excusable under these provisions, the rights and obligations of the parties shall be the same as if the notice of termination had been issued pursuant to Paragraph 13.2 (Termination for Convenience).

13.1.5 **Non-exclusive.** The rights and remedies of CITY provided in this Paragraph 13.1 are non-exclusive and cumulative.

13.2 **Termination for Convenience.** This Agreement may be terminated when such action is deemed by CITY to be in its best interest. Termination shall be effected by delivery to PROFESSIONAL of a notice of termination specifying the extent to which performance of Agreement is terminated and the date upon which such termination becomes effective, which shall be no less than three (3) days after the notice is sent.

13.3 **Termination with or without cause.** This Agreement may be terminated by the CITY, with or without cause. Termination shall be effected by delivery to PROFESSIONAL of a three (3) days written notice of termination specifying the extent to which performance of the Agreement is terminated and the date upon which such termination becomes effective.

13.4 **Professional's responsibilities.** After receipt of a Termination Notice, and except as otherwise directed by the CITY, the PROFESSIONAL shall:

- A. Stop work on the date and to the extent specified.
- B. Terminate and settle orders and subcontracts relating to the performance of the terminated work.
- C. Transfer all work in process, completed work, and other material related to the terminated work to the CITY.
- D. Continue to complete all parts of the work that have not been terminated.

13.5 **Payments for work performed.** After receipt of a notice of termination, PROFESSIONAL shall submit its termination claim and invoice to CITY, in the form and with any certifications as may be prescribed by CITY. Such claim and invoice shall be submitted promptly, but not later than three (3) months from the effective date of termination. The City shall then determine the amount the Professional shall be paid for services performed in

accordance with this agreement. Upon failure by PROFESSIONAL to submit its termination claim and invoice within the time allowed, CITY may determine on the basis of the information available to the CITY, the amount, if any, due to PROFESSIONAL in respect to the termination, and such determination shall be final. When such determination is made, CITY shall pay PROFESSIONAL the amount so determined. The PROFESSIONAL shall have no recourse or remedy from a termination made by the CITY except to retain the fees earned for the services that were performed in complete compliance with this Agreement as full and final settlement of any claim, action, demand, cost, or charge.

13.6        **Termination by Professional.** This Agreement may be terminated by the PROFESSIONAL upon sixty (60) days prior written notice to the CITY in the event of substantial failure by the CITY to perform in accordance with the terms of the Agreement through no fault of the PROFESSIONAL.

13.7        **Professional's warranty.** The PROFESSIONAL warrants that it has not employed or retained any company or person, other than a bone fide employee working solely for the PROFESSIONAL to solicit or secure this Agreement and that he or she has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bone fide employee working solely for the PROFESSIONAL, any fee, commission, percentage, gift, or other compensation contingent upon or resulting from the award or making of this Agreement.

13.8        **Documents.** Upon termination of this Agreement, all schematics, designs, plans, specifications, documents, records, disks, or other information (including electronic copies) produced or developed by the PROFESSIONAL or sub-consultants, whether finished or not, shall become CITY property. Failure to timely deliver the documentation shall be cause to withhold any payments due without recourse by the PROFESSIONAL until all documentation is delivered to the CITY.

#### **XIV. UNCONTROLLABLE FORCES**

14.1 Neither the CITY nor PROFESSIONAL shall be considered to be in default of this Agreement if delays in or failure of performance shall be due to Uncontrollable Forces, the effect of which, by the exercise of reasonable diligence, the nonperforming party could not avoid. The term "Uncontrollable Forces" shall mean any event which results in the prevention or delay of performance by a party of its obligations under this Agreement and which is beyond the reasonable control of the nonperforming party. It includes, but is not limited to, fire, flood, earthquake, storm, lighting, epidemic, war, riot, civil disturbance, sabotage, and governmental action.

14.2 Neither party shall, however, be excused from performance if nonperformance is due to forces which are preventable, removable, or remediable, and which the nonperforming party could have, with the exercise of reasonable diligence, prevented, removed, or remedied with reasonable dispatch. The nonperforming party shall, within a reasonable time of being prevented or delayed from performance by an uncontrollable force, give written notice to the other party describing the circumstances and uncontrollable forces preventing continued performance of the obligations of this Agreement.

#### **XV. AUDITS**

15.1        **Financial records.** The PROFESSIONAL shall maintain accurate and complete financial records of its activities and operations relating to this Agreement in accordance with generally accepted accounting principles. PROFESSIONAL shall maintain adequate records to justify all charges and costs incurred in performing the services for at least

three (3) years after completion of this Agreement. PROFESSIONAL shall also maintain accurate and complete employment and other records relating to its performance of this Agreement. PROFESSIONAL agrees that CITY, or its authorized representatives, shall have access to and the right to examine, audit, excerpt, copy or transcribe any pertinent transaction, activity, or records relating to this Agreement. All financial records, timecards and other employment records, and proprietary data and information shall be kept and maintained by PROFESSIONAL and made available to the CITY during the terms of this Agreement and for a period of three (3) years thereafter unless CITY'S written permission is given to dispose of any such material prior to such time. All such materials shall be maintained by PROFESSIONAL at a location in Miami-Dade County, Florida, provided that if any such material is located outside Miami-Dade County, then, at CITY'S option PROFESSIONAL shall pay CITY for travel, per diem, and other costs incurred by CITY to examine, audit, excerpt, copy or transcribe such material at such other location. The CITY shall have access to such books, records, and documents as required in this section for the purpose of inspection or audit during normal working business hours at the PROFESSIONAL'S place of business.

**15.2 Copies of audits.** In the event that an audit is conducted by PROFESSIONAL specifically regarding this Agreement by any Federal or State auditor, or by any auditor or accountant employed by PROFESSIONAL, then PROFESSIONAL shall file a copy of the audit report with the CITY'S Auditor within thirty (30) days of PROFESSIONAL'S receipt thereof, unless otherwise provided by applicable Federal or State law. CITY shall make a reasonable effort to maintain the confidentiality of such audit report(s).

**15.3 Breach.** Failure on the part of PROFESSIONAL to comply with the provisions of this Paragraph 15.1 shall constitute a material breach upon which the CITY may terminate or suspend this Agreement.

**15.4 City Audit Settlements.** If, at any time during or after the term of this Agreement, representatives of the CITY conduct an audit of PROFESSIONAL regarding the work performed under this Agreement, and if such audit finds that CITY'S dollar liability for any such work is less than payments made by CITY to PROFESSIONAL, then the difference shall be either repaid by PROFESSIONAL to CITY by cash payment upon demand or, at the sole option of CITY, deducted from any amounts due to PROFESSIONAL from CITY. If such audit finds that CITY'S dollar liability for such work is more than the payments made by CITY to PROFESSIONAL, then the difference shall be paid to PROFESSIONAL by cash payment.

## XVI. MISCELLANEOUS

**16.1 Modification.** This agreement may not be amended or modified unless in writing and signed by both parties.

**16.2 Assignment and subcontracting.** This Agreement and the rights of the PROFESSIONAL and obligations hereunder may not be transferred, pledged, sold, assigned, or delegated by the PROFESSIONAL without the express prior written consent of the CITY via executed amendment. It is understood that a sale of the majority of the stock or partnership shares of the PROFESSIONAL, a merger or bulk sale, an assignment for the benefit of creditors shall each be deemed transactions that would constitute an assignment or sale hereunder requiring prior to CITY approval.

**16.2.1** Any transfer, pledge, sale, assignment, or delegation without such express prior written consent shall be null and void and shall constitute a material breach of this Agreement, upon which the CITY may immediately terminate the Agreement in accordance

with the provisions of paragraph 13.1 (Termination by Default). The CITY may assign its rights, together with its obligations hereunder.

16.3 **Availability of funds.** The obligations of the CITY under this Agreement are subject to the availability of funds lawfully appropriated for its purpose by the City Commission.

16.4 **Compliance with laws.** In performance of the services, the PROFESSIONAL will comply with applicable regulatory requirements, including federal, state, special district, and local laws, rules, regulations, orders, codes, criteria, and standards. It shall be the responsibility of the PROFESSIONAL to obtain and maintain, at no cost to the CITY, any and all license and permits required to complete the services provided pursuant to this Agreement.

16.5 **Conflict of Interest.** PROFESSIONAL covenants that no person employed by the PROFESSIONAL which exercises any functions or responsibilities in connection with this Agreement has any personal financial interests direct or indirect with the CITY. PROFESSIONAL further covenants that, in the performance of this Agreement, no person having a conflicting interest shall be employed. Any such interests on the part of PROFESSIONAL or its employees must be disclosed in writing to CITY.

16.5.1 PROFESSIONAL is aware of the conflict of interest code of the City of Coral Gables, the Conflict of Interest and Code of Ethics of Miami-Dade County, Florida, Section 2-11.1 et seq., and the Ethics Laws of the State of Florida, and agrees that it shall fully comply in all respects with the terms of said laws.

16.6 **Federal and State taxes.** The CITY is exempt from Federal Tax and State Sales and Use Taxes. Upon request, the CITY will provide an exemption certificate to the PROFESSIONAL. The Professional shall not be exempted from paying sales tax to its suppliers for materials to fulfill the contractual obligations with the CITY, nor shall the PROFESSIONAL be authorized to use the CITY'S Tax Exemption Number in securing such materials.

16.7 **Entirety of agreement.** The CITY and the PROFESSIONAL agree that this Agreement, as amended from time to time, sets forth the entire agreement between the parties, and that there are no promises or understandings other than those stated herein. This Agreement supersedes all prior agreements, contracts, proposals, representations, negotiations, letters, or other communications, written or oral, between the CITY and the PROFESSIONAL pertaining to the services. None of the provisions, terms, and conditions contained in this Agreement may be added to, modified, superseded, or otherwise altered, except by written instrument executed by the parties hereto.

16.7.1 The following documents are made an integral part of this Agreement:

- A. Request for Proposal;
- B. Performance and Payment Bonds;
- C. Insurance Certificates and related documents;
- D. Response to Request for Proposal of PROFESSIONAL.

16.8 **Counterparts.** This Agreement may be executed simultaneously in several counterparts, each of which will be an original, but all of which together will constitute one and the same instrument.

16.9 **Waiver.** A waiver by either the CITY or the PROFESSIONAL of any breach of this Agreement shall not be binding upon the waiving party unless such waiver is in writing. In the event of a written waiver, such a waiver shall not affect the waiving party's rights with respect to any other or further breach. The making or acceptance of a payment by either party with knowledge of the existence of a default or breach shall not operate or be construed to operate as a waiver of any subsequent default or breach.

16.10 **Severability, survival.** If any provision of this Agreement is found to be void and unenforceable by a court of competent jurisdiction, the remaining provisions of this Agreement shall nevertheless be binding upon the parties with the same effect as though the void or unenforceable provision had been severed and deleted.

16.11 **Governing law and venue.** This Agreement shall be governed and construed in accordance with the laws of the State of Florida. Any and all legal action necessary to enforce the Agreement will be held in Miami-Dade County, and the Agreement will be interpreted according to the laws of Florida.

16.12 **Priority of provisions.** The invalidity, illegality, or unenforceability of any provision of this Agreement, or the occurrence of any event rendering any portion or provision of this Agreement void, shall in no way effect the validity or enforceability of any other portion or provision of the Agreement. Any void provision shall be deemed severed from the Agreement, and the balance of the Agreement shall be construed and enforced as if the Agreement did not contain the particular portion or provision held to be void. The parties further agree to reform the Agreement to replace any stricken provision with a valid provision that comes as close as possible to the intent of the stricken provision.

16.12.1 The provisions of this section shall not prevent the entire Agreement from being void should a provision, which is of the essence of the Agreement, be determined to be void.

16.13 **Time is of the Essence.** The PROFESSIONAL agrees to start all work and to complete each assignment, task, or phase within the time stipulated in this Agreement (including all attachments). If any anticipated or actual delays arise, PROFESSIONAL shall immediately so notify the CITY. Regardless of notice if services or deliveries are not made at the time agreed upon, the CITY may, at its sole discretion, terminate this Agreement and proceed pursuant to Paragraph 13.1 (Termination by Default).

16.14 **Joint preparation.** Preparation of this Agreement has been a joint effort of the CITY and the PROFESSIONAL and the resulting document shall not, solely as a matter of judicial construction, be construed more severely against one of the parties than any other.

16.15 **Headings.** The headings contained in this Agreement are for reference purposes only and shall not affect the meaning or interpretation of the Agreement.

**IN WITNESS WHEREOF**, the parties have executed this Agreement as of the day and year first above written.

Approved as to Insurance:

Michael Sparber  
Risk Management Division

AS TO CITY:

Patrick G. Salerno  
City Manager

Approved by  
Department Director or head of  
Negotiations team as to  
the negotiated business terms

ATTEST:

Donald Nelson, Finance Director  
Finance Department

Walter J. Foeman  
City Clerk

Approved as to compliance with  
the Procurement Code

APPROVED AS TO FORM:

Michael P. Pounds

Elizabeth M. Hernandez  
City Attorney

Chief Procurement Officer

Approved as to funding:

Donald Nelson, Finance Director

ATTEST:

Corporate Secretary

AS TO PROFESSIONAL

Robert R. Feldmann  
President Partner

Print Name: \_\_\_\_\_  
(SEAL)

Print Name: Robert R. Feldmann

(OR)

WITNESSES (2):

Print Name: Felix Collado

PREPARED BY:

ELIZABETH M. HERNANDEZ  
CITY ATTORNEY  
405 BILTMORE WAY  
CORAL GABLES, FL 33134

Print Name: Michael Castro

Professional Service Agreement Modifications as described in Q15 of Addendum 2, Section 10.0 on page 9/16 will need to be modified to match language provided on page 14/28 of the RFP, Item M, regarding ownership of workpapers.

Feb 2

## Section A

# Letter of Commitment and Authorization

*Briefly state your firm's understanding of the work to be performed and provide a commitment to perform said work. Give the names of the person(s) who will be authorized to make representations for your firm, their titles, addresses and telephone numbers*

The City of Coral Gables, Florida (the "City") seeks a three-year arrangement for the audit of the City's financial statements for the fiscal years ending September 30, 2010 through 2012 with one option to renew for three additional years at the sole discretion of the City.

#### AUDIT SERVICES REQUIREMENTS

McGladrey & Pullen, LLP ("M&P") will perform the annual financial audit of the City in accordance with accounting principles generally accepted in the United States of America; Florida Statutes; Regulations of the State of Florida Department of Banking and Finance; Rules of the Auditor General, State of Florida, Chapter 10.550; *Audits of State and Local Government Units*, issued by the American Institute of Certified Public Accountants; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations, Office of Management and Budget* (OMB); the United States Single Audit Act of 1984 and Amendments of 1996; the Florida Single Audit Act (Section 215.97, Florida Statutes); Statements on Auditing Standards (GAAS); Government Auditing Standards, issued by the Comptroller General of the United States; and any other applicable federal, state, local regulations or professional guidance not specifically listed above as well as any additional requirements which may be adopted by these organizations in the future.

We will express an opinion on the fair presentation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America. We will also provide an opinion on the combining and individual fund statements. We will not audit the required supplementary information or the statistical sections contained in the City's Comprehensive Annual Financial Report ("CAFR"). We will also perform a Single Audit in accordance with the Federal and State Single Audit Acts and related professional guidance, as required. We will provide a review of the financial report provided to the Department of Banking and Finance to assure consistency with the CAFR. A final and complete opinion letter on the financial statements taken as a whole, as well as any additional letters required by the Federal or State of Florida Single Audit Act will be delivered to the City no later than March 15<sup>th</sup> following the end of the fiscal year under audit. All fieldwork related to the audit will be completed by February 1<sup>st</sup> following the end of the fiscal year under audit.

No later than March 1<sup>st</sup>, we will submit a full and complete management letter which will identify any management weaknesses observed, their effect on financial management and proposed steps to correct or eliminate such weaknesses.

We will assist the City, with the preparation of the CAFR including: proof reading of the entire document; verification of implementation of recommended improvements from prior year submission to GFOA under

the Certificate of Achievement program; review applications for annual Certificate of Achievement for Excellence in Financial Reporting; and review the overall layout and design of the CAFR and suggest improvements.

McGladrey will report to the City, weekly, the status of any potential audit adjustments to give the City adequate opportunity to investigate, gather information, and respond, if necessary. By February 1<sup>st</sup> following the end of the fiscal year under audit, we will submit final audit adjustments to the City.

If the City issues any official statements for the sale of bonds during the contract period, McGladrey will issue upon request, "comfort letters" and other documents, as necessary, in connection with the sale of bonds. We will offer technical advice and will provide reasonable assistance to the City, as needed.

McGladrey will notify the City immediately if any disciplinary actions are taken or any complaints are filed with any regulatory body against the firm or any of the firm's staff.

Bob Feldmann, Partner and Brett Friedman, Director are both designated as the two (2) "key members" of the audit team and are authorized to make representations for the Firm and can be reached at 305. 442.8801 or at [bob.feldmann@mcgladrey.com](mailto:bob.feldmann@mcgladrey.com) or [brett.friedman@mcgladrey.com](mailto:brett.friedman@mcgladrey.com).

To ensure timely performance, we will submit a schedule to the City of all schedules which need to be prepared by the City in order to meet or exceed the timelines as outlined in the RFP.

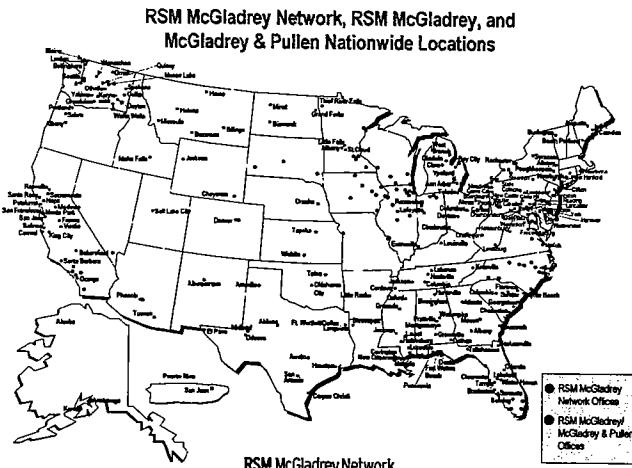
## Section

# B

## Profile of the Proposer

*State the location of the office from which your work is to be performed. Describe the firm, including the size, range of activities, etc. Particular emphasis should be given as to how the firm-wide experience and expertise in the area addressed by the RFP will be brought to bear on the proposed work. Provide a list and description of similar municipal engagements satisfactorily performed in the past two (2) years. For each engagement listed, include the name and telephone number of a representative for whom the engagement was undertaken who can verify satisfactory performance. State whether you have been involved in any litigation in the last five (5) years or is there any pending litigation arising out of your performance.*

McGladrey & Pullen, LLP is a limited liability partnership which has been in operation for more than 85 years. The Firm originated in Florida as AM Pullen & Company and has been in Florida for more than 35 years. Ira B. McGladrey & Company was founded in 1926 in Cedar Rapids, Iowa. In 1984, AM Pullen & Company was acquired by Ira B. McGladrey & Company, eventually becoming McGladrey & Pullen, LLP ("McGladrey & Pullen"), a full service accounting, tax and consulting firm. In 1999, McGladrey & Pullen sold its non-attest services to H&R Block, creating RSM McGladrey, Inc. ("RSM"), a wholly owned subsidiary of H&R Block. McGladrey & Pullen continues to specialize in providing audit and attest services, while RSM offers assistance in consulting, wealth management and tax services. RSM and McGladrey & Pullen remain affiliated as an alternative practice structure. When considered together, the two companies rank as the 5<sup>th</sup> largest U.S. provider of accounting, tax and business consulting services (source: Accounting Today), with more than 7,000 professionals and associates in 100 offices nationwide.



McGladrey is the brand under which RSM McGladrey, Inc. and McGladrey & Pullen, LLP serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. McGladrey & Pullen is a licensed CPA firm providing assurance services. RSM McGladrey provides tax and consulting services. RSM McGladrey, Inc. and McGladrey & Pullen, LLP are members of the RSM International ("RSMi") network of independent accounting, tax and consulting firms. The member firms of RSMi collaborate to provide services to global clients, but are separate and distinct legal entities which cannot obligate each other. Each member firm is responsible only for its own acts and omissions, and not those of any other party.

**PROFESSIONAL STAFF BY CLASSIFICATION FOLLOWS:**

<u>Employee Class</u>	<u>National</u>	<u>McGladrey - Florida Practice</u>	
		<u>Total Number</u>	<u>Number of Public Sector Audit Staff</u>
Partners	734	29	3
Directors/Managers	2,313	110	6
Supervisors/Senior Associates	1,680	78	10
Associates	2,113	94	15
<b>Total</b>	<b>6,840</b>	<b>311</b>	<b>34</b>

The engagement team will consist of two partners, one director, one manager, and three seniors and staff members on a full-time basis. You will also have access to various technical personnel including resource partners, consultants, government contracting consultants and National Audit and Accounting Office personnel should the need arise. All of our staff are employed full-time and would work on the City on a full-time basis. The City will be served from our Coral Gables office located at 201 Alhambra Circle, Suite 810.

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

As a national firm with a large public sector presence, we have an extensive list of highly trained resources, both locally and nationally, who can assist the engagement team and the City whenever it is needed. Our resources can provide a wide range of services, as outlined below in the section entitled "Extended Services to the Public Sector".

**REGULATORY BODY REPRESENTATION**

Our local public sector team are volunteer instructors and actively participate in many state and local Chapters of the Florida Government Finance Officers Association and Government Finance Officers Association, the American Institute of Certified Public Accountants ("AICPA") and the Florida Institute of Certified Public Accountants ("FICPA").

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

At the national level, we have established both formal and informal relationships with officials of most key Federal departments. Formally, we participated as an advisor to the President's Council on Integrity and Efficiency through the Quality of Audit Roundtable. Numerous relationships are maintained with officials in the Office of Inspector General of most Federal departments and agencies, and close working relationships exist with key officials of the Government Accountability Office and the Office of Management and Budget. Our firm additionally serves on the AICPA State and Local Government Expert Panel and the AICPA Executive Committee of the Government Audit Quality Center. The importance of these relationships is magnified by the dramatic increase in federal funding and increased demand for transparency and reporting under the American Reinvestment and Recovery Act (ARRA). A sampling of current Regulatory Body representation includes:

Brian Schebler	<input type="checkbox"/> AICPA State and Local Government Expert Panel
	<input type="checkbox"/> AICPA Executive Committee - Government Audit Quality Center
Sarah Bohnsack	<input type="checkbox"/> AICPA State and Local Government Expert Panel

Leroy Dennis	<input type="checkbox"/> AICPA Center for Public Company Audit Firms Executive Committee <input type="checkbox"/> SEC Advisory Committee on Smaller Public Companies <input type="checkbox"/> PCAOB Standing Advisory Group
Dale Lien	<input type="checkbox"/> AICPA Center for Public Company Audit Firms Peer Review Committee
Bruce Webb	<input type="checkbox"/> AICPA Professional Issues Task Force <input type="checkbox"/> AICPA Chair of Professional Ethics Executive Committee <input type="checkbox"/> Former member of the AICPA Auditing Standards Board
Scott Pohlman	<input type="checkbox"/> AICPA SEC Regulations Committee <input type="checkbox"/> AICPA Auditing Standards Board
Bob Dohrer	<input type="checkbox"/> AICPA Technical Audit Advisors Task Force <input type="checkbox"/> AICPA Internal Control Reporting Task Force (SOX 404) <input type="checkbox"/> AICPA Internal Control Audit and Accounting Guide Revision Task Force
Lynne Schoenl	<input type="checkbox"/> AICPA Employee Benefit Plan Industry Expert Panel
Jay Hanson	<input type="checkbox"/> AICPA Accounting Standards Executive Committee

## NATIONAL RESOURCES

Local engagement teams serving all types of clients frequently request guidance and assistance from Firmwide functional and industry coordinators. The City has access to two key Firmwide resource groups:

- ♦ **National Audit and Accounting** is the Firm's technical research and quality control function. This resource would be made available to the City on matters relating to governmental accounting and financial reporting, as well as internal audit policies, standards and procedures.
- ♦ **The Technology Resource Management Services Group** will assist the audit team in reviews related to the City's electronic data processing ("EDP") environment and will serve as a resource in matters relating to the operations of the City.

## TIMELY INFORMATION

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

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

## SERVICE PHILOSOPHY

Our original concept of service, predicated upon the personal attention of partners to the needs of our clients, has remained unchanged. While most large accounting firms have a ratio of approximately one partner to fourteen or more professional staff, McGladrey has generally maintained a ratio of one to seven. This enables us to provide each client, regardless of size, with services under the personal supervision of a partner. We want to support management in making their organization a success. We do this by working hard to provide the best possible service, at the highest levels of quality, in a cost effective manner. We are large enough to offer breadth and depth of experience in solving accounting problems and providing innovative ideas, yet small enough to pay attention to our clients and to their needs.

**RSM McGladrey**  
Accounting & Business Consulting

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**Public Sector Learning Series Web Seminars for Government Entities**

Based on our knowledge of issues affecting government entities, we've developed this series of informative Web seminars on topics that could impact you in the coming months.

You're invited to join us for one or all of these sessions, which are focused on specific facets of your operations.

For more information or to register for a Web seminar, simply click on a link below:

- [Finding solutions to rising health care costs](#)  
View recording of September 6 Web seminar
- [Cost reduction strategies for governmental entities](#)  
View recording of September 17 Web seminar
- [Avoiding and reducing tax traps in governmental entities](#)  
View recording of this September 28 Web seminar
- [How to get the most out of technology](#)  
View recording of Oct. 12 Web seminar

The average annual time spent by our Partners on direct client service exceeds 1,200 hours. This statistic alone distinguishes us from other national firms, and is a major factor in our ability to provide the highest quality service. Our Partners are **client-servers, not administrators**, and their industry experience and expertise is directed towards our clients.

We are proud of our reputation for hard work; we do whatever is required to get the job done on time and with great accuracy. It is our goal to use basic audit-related tasks as a springboard to provide you with solid business and financial advice. As a result, we consider ourselves to be a source of valuable counsel on other operational issues.

Finally, we recognize the individuality of the clients with whom we work. We are not providing, nor attempting to provide, identical services to everyone. We listen to each client and adjust our services and the manner of their delivery to the desires of the client, rather than expect the client to adjust to us. We find that our services are received more favorably, and used more effectively, when we are viewed as a positive and supportive force. We, not the client, have the primary obligation to see that our contribution is delivered in an independent manner that encourages its optimum use.

#### EXTENDED SERVICES TO THE PUBLIC SECTOR

Approximately two-thirds of our public sector entities are audit clients, many of whom rely on our firm for various advisory services. Nationally, our Firm, as noted earlier, has worked with approximately 600 government clients and provided a wide variety of services. Samples of services we have provided include the following:

- ◆ Financial and Compliance Audits
- ◆ Operational Reviews
- ◆ Information Systems Consulting (Needs Assessment, System Selection, Contract Review and Negotiation Assistance, Disaster Recovery, Network Cabling/Design and Implementation Support, etc.)
- ◆ Internal Control Reviews
- ◆ Accounting Policies and Procedures Manuals
- ◆ New GASB Pronouncements Implementation Assistance
- ◆ Accounting Assistance
- ◆ Construction Cost Reviews
- ◆ Procurement Spend Optimization

Following is a list of similar engagements for which McGladrey has performed satisfactory audits for the past two years:

Client Name	Principal Contact	Mailing address / Email address
<b>City of Aventura</b>	<i>Brian Raducci, Finance Director 305.466.8920 ph.</i>	<i>19200 W. Country Club Dr. Aventura, FL 33180</i>
<b>City of Coral Springs</b>	<i>Kim Moskowitz, Controller 954.344.1092 ph</i>	<i>9551 W. Sample Road Coral Springs, FL 33065</i>
<b>City of Deerfield Beach</b>	<i>Hugh Dunkley Finance Director 954.480.4200 ph</i>	<i>150 NE 2 Avenue Deerfield Beach, FL 33441</i>
<b>City of Hallandale Beach</b>	<i>Patricia Ladolcetta, Finance Director 954.457.1300 ph</i>	<i>400 S. Federal Highway Hallandale Beach, FL 33009</i>
<b>City of Hollywood</b>	<i>Carlos Garcia, Director of Financial Svcs 954.921.2321 ph</i>	<i>2600 Hollywood Blvd. Hollywood, FL 33020</i>
<b>City of Miami</b>	<i>Diana Gomez, Finance Director 305.416.1324 ph</i>	<i>444 SW 2 Avenue Miami, FL 33130</i>

<b>City of Miami Beach</b>	<i>Patricia Walker, CFO 305.673.7000 ext 6461ph</i>	<i>1700 Convention Center Drive-Third Floor Miami Beach, FL 33139</i>
<b>City of Pompano Beach</b>	<i>Suzette Sibble, Finance Director 954.786.4605 ph</i>	<i>100 W. Atlantic Blvd. Pompano Beach, FL 33060</i>
<b>City of West Palm Beach</b>	<i>Lynne Green, Accounting Manager 561.822.1329 ph</i>	<i>401 Clematis Street West Palm Beach, FL 33402</i>
<b>City of Miami - Department of Off-Street Parking</b>	<i>Scott Simpson, CFO 305.373.6789 ph</i>	<i>190 NE 3 Street Miami, FL 33132</i>
<b>Glades County</b>	<i>Brenda Choban, Deputy Clerk 863.946.6010 ph</i>	<i>PO Box 10, 500 Avenue J Moore Haven, FL 33471</i>
<b>Miami-Dade Transit</b>	<i>Joelle Janvier, Finance Director 305.375.3507 ph</i>	<i>701 NW 1<sup>st</sup> Court #1300 Miami, FL 33136</i>
<b>Palm Beach County</b>	<i>Liz Bloeser, Office of Financial Management and Budget Director 561.355.2580 ph</i>	<i>301 N. Olive Avenue, Suite 702 West Palm Beach, FL 33402</i>
<b>South Florida Water Management District</b>	<i>Christian Flierl, Director of Accounting &amp; Financial Svcs 561.682.6078 ph</i>	<i>PO Box 24682 West Palm Beach, FL 33416</i>

### ***Litigation***

During the last five years, we have not been a defendant in any litigation, business related claims, or administrative hearings arising out of professional services performed for any state, county, or municipal governmental entity. This representation encompasses our nationwide practice at McGladrey.

We have been and are currently involved in other litigation, claims, arbitrations, and administrative hearings in the ordinary course of our business during the past five years that are not in any way related to McGladrey's business of performing government audits. We have professional indemnity insurance to insure against such risks and there are no matters whatsoever that would prevent the Firm from providing any of the services we are proposing on for the City.

### ***Peer Review***

Included in the Appendix is a copy of the external quality control review report dated November 30, 2007 as prepared by BKD, LLP for the accounting and auditing practice of M&P for the year ended April 30, 2007. This quality control review included a review of one of our government entities.

The full report, an "Attachment to the Peer Review Report of McGladrey & Pullen, LLP" and our Letter of Response to the report are being provided to you, in the Appendix, to comply with requirements of *Government Auditing Standards*. We trust that after reading the attached you will recognize that M&P's quality control policies and procedures for performance of audits in accordance with the *Government Auditing Standards* continue to meet the high standards set by the AICPA.

## Summary of Proposer's Qualifications

*Identify your Audit Manager and each individual who will work as part of the engagement. Include resumes for each person to be assigned. The resumes should be included as an appendix. Describe the experience in conducting similar audit engagements for each individual assigned to the engagement. Describe the organization of the proposed audit team, detailing the level of involvement, and field of expertise.*

In order to fulfill our commitment to the City, McGladrey has structured an engagement team that will be responsive to all of the City's needs, consisting of professionals with the skills and experience in dealing with the issues you face.

Each member of the service team listed on the following pages has extensive experience in their assigned areas. They will provide high-quality audit services and business advice and will ensure that anticipated service needs are met. Each member of the proposed team will be dedicated to providing you with a quality audit, ensuring that all time requirements are met. All of our staff from the senior level down, devote 100% of their time to their assigned clients for the duration of the engagement. They work on only one engagement at a time and are fully available to provide the proposed services as indicated. The majority of our team members are involved in a number of professional and civic organizations including the Government Finance Officers Association, Florida Government Finance Officers Association, School of Government Finance, Florida League of Cities, AICPA, and FICPA. They will serve as an integral part of the audit and their knowledge and experience will also serve to differentiate us from our competition.

The roles of the supervisory personnel comprising the City's engagement team are summarized below. The team member's complete biographies with education, governmental auditing experience and professional memberships are included in the Appendix of this Proposal.

**Client Service Partner – Bob Feldmann** will serve as client service partner and is responsible for ensuring all services delivered to the City are provided in a timely and efficient manner. Bob will coordinate the communications between the audit engagement team, management, the Budget/Audit Advisory Board Committee and the City Commission. He has over 22 years of government auditing experience and serves as the leader of the Public Sector practice for the State of Florida. He has served many government clients including the **City of Coral Gables, Florida**, the City of Miami, Florida, the City of North Miami, Florida, the City of Deerfield Beach, Florida, the Seminole Tribe of Florida, Broward County, Florida, the City of Aventura, Florida, and the City of Coconut Creek, Florida. Bob is also the Managing Partner of our Coral Gables office. Bob previously served the City as the engagement partner and is familiar with the operations and issues facing the City. Bob is a certified public accountant and is licensed to practice in the State of Florida.

**Engagement Partner – Brett Friedman** will serve as engagement partner. He will coordinate the activities of the professional staff members assigned to the engagement, participate in planning and developing the overall audit approach, and monitor all phases of the audit to ensure its timely completion. Brett has over 15 years of government auditing experience, including serving the **City of Coral Gables, Florida**, the City of Aventura, Florida, the City of Boca Raton, Florida, the City of Cape Coral, Florida, the City of Coral Springs, Florida, the City of Deerfield Beach, Florida, the City of Hallandale Beach, Florida, the City of Hollywood, Florida, the City of Sunrise, Florida, the City of West Palm Beach, Florida, Broward County, Florida, Glades County, Florida, Martin County, Florida, Palm Beach County, Florida, the Miami-Dade County Water and Sewer Department, the School District of Palm Beach County, the School Board of Broward County, as well as many other governmental entities. Brett has previously served the City as the engagement manager and director and is familiar with the operations and issues facing the City. Brett is a certified public accountant and is licensed to practice in the State of Florida.

**Audit and Accounting Review Partner – Jim Walch** will serve as the audit and accounting review partner. Audit and accounting review partners are assigned certain quality assurance roles on engagements and oversee the quality assurance system. Jim has over 34 years of government auditing experience. He has extensive experience working with public sector entities, including serving the City of Aventura, Florida, **the City of Coral Gables, Florida**, the City of Coral Springs, Florida, the City of Deerfield Beach, Florida, the City of Miami, Florida, the City of Miami Beach, Florida, the City of Pompano Beach, Florida, the City of West Palm Beach, Florida, Glades County, Florida, Palm Beach County, Florida, and the Seminole Tribe of Florida. Jim is a certified public accountant and is licensed to practice in the State of Florida.

**Engagement Manager – Chantelle Knowles** will serve as the engagement manager and will supervise the day-to-day performance of the City's audit. Chantelle has over 10 years of government auditing experience, including serving the **City of Coral Gables, Florida**, the City of Hollywood, Florida, Palm Beach County, Florida, Miami-Dade County, Florida, the City of Coral Springs, Florida, the City of West Management District. She is a certified public accountant and is licensed to practice in the State of Florida.

**Engagement Supervisor – Anil Harris** will serve as the engagement supervisor on the audit, assisting in coordinating the day-to-day performance of the City's audit. He has over 6 years of government auditing experience, including serving the City of Miami, Florida, the City of Coral Springs, Florida, the City of Hallandale Beach, Florida, the City of Coconut Creek, Florida, Glades County, Florida, and Palm Beach County, Florida. Anil is a certified public accountant and is licensed to practice in the State of Florida.

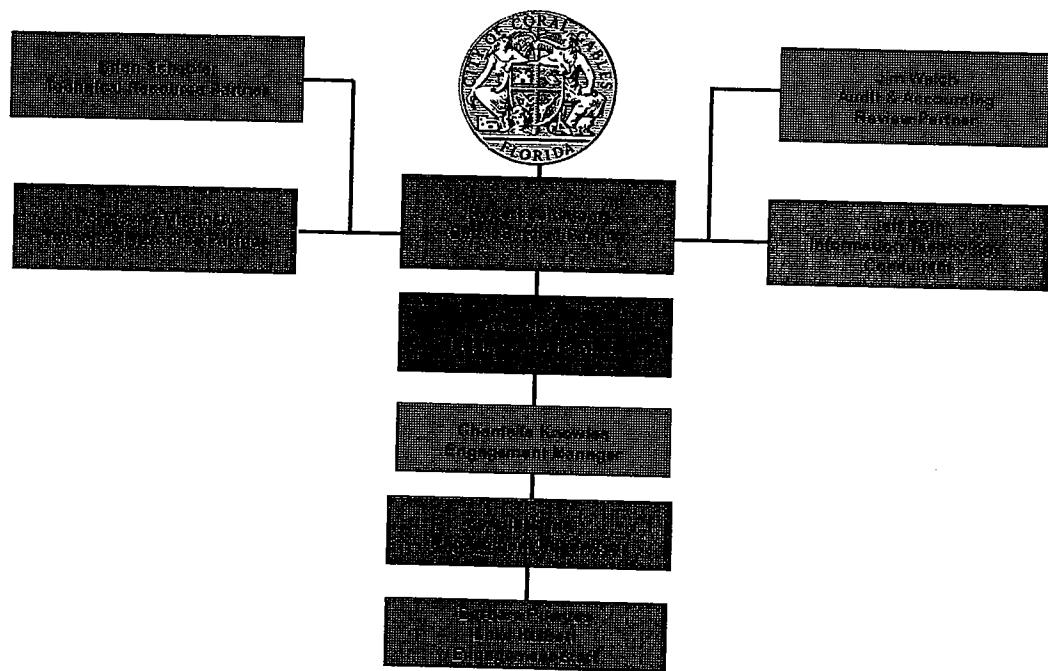
**Engagement Staff – Barbara Puentes and Lake Hulbert** will serve as the engagement staff on the audit, responsible for coordinating the day-to-day performance of the City's audit. **Barbara** has over 4 years of auditing experience, including serving Miami-Dade Transit. **Lake** has over 3 years of auditing experience, including serving the **City of Coral Gables, Florida**, the City of Miami, Florida, the City of Miami Beach, Florida, Glades County, Florida and the University of Miami. Barbara will bring a fresh perspective and Lake will provide continuity to the team.

**Technical Resources – Brian Schebler and Donnovan Maginley** are technical resources who are assigned to assist the proposed engagement team as needed. Additional resources are also available from our other Florida offices and National Audit and Accounting office. **Brian** is McGladrey's Coordinator of Governmental Services to Public Sector Clients. He has Firmwide responsibility for the interpretation and application of governmental accounting and auditing standards. Brian is responsible for the development of McGladrey's government and compliance auditing approaches and preparation of the Firm's Government Services Manual and Compliance Audit Manual. He is also involved in the development and teaching of professional education courses on a national level, providing technical support to the Firm's local and network offices, and is involved in the Firm's quality control review program. In this role, Brian will provide additional technical support and guidance pertaining to compliance and financial aspects of the audit, when requested by the audit team. He has over 27 years of government auditing experience and is a certified public accountant. **Donnovan** will serve as an

additional technical resource partner. He is a certified public accountant and audit director who has over 18 years of government auditing experience including serving the City of Miami, Florida, the City of Miami Beach, Florida, the City of North Miami, Florida, the City of Hollywood, Florida, the City of Pompano Beach, Florida, the City of Fort Lauderdale, Florida, the City of Sunrise, Florida, Miami-Dade County Aviation Department, the Miami-Dade Clerk of Courts, the Miami-Dade County Solid Waste Department, the Miami-Dade County Transit Agency, the Miami-Dade Expressway Authority, the School Board of Broward County, the School Board of Miami-Dade County, Broward County, Florida, Miami-Dade County, Florida, Lee County, Florida, and Palm Beach County, Florida. Donovan is a certified public accountant and is licensed to practice in the State of Florida.

**Information Technology ("IT") Consultant – Jeff Roth** will serve as the IT consultant and will provide consulting support to the engagement team. He has over 20 years of internal audit experience and specializes in complex integrated information system reviews. He currently serves the School District of Orange County, Florida, heading their internal quality control assurance review, and is the in-charge of the IT audit for the School District of Brevard County, Florida. Jeff is a Certified Information Systems Auditor ("CISA") and has provided consulting assistance to clients in almost every industry, including education, not-for-profit, government, financial services, health care and manufacturing. Jeff has done work with the **City of Coral Gables, Florida**, City of Coral Springs, Florida, City of Miami Beach, Florida, City of West Palm Beach, Florida, Palm Beach County, Florida, South Florida Water Management District and many of our other municipal clients.

Presented below is the proposed service team organizational chart:



#### COMPLIANCE WITH GOVERNMENT EDUCATIONAL REQUIREMENTS

In order to maintain our high level of technical competence, we have continuing education programs for all partners and professional staff members, which exceed national and state standards. Among the programs we provide is an annual government CPE seminar which features both local and national speakers from McGladrey. This seminar is geared towards providing our clients and our staff with training on key audit and accounting issues. **If selected as the City's auditors we will invite your staff to this annual seminar as our guests at no cost for the life of our contract with the City.** All of the audit professionals of McGladrey comply with the education requirements as set forth in *Government Auditing Standards*, published by the Comptroller General of the United States. All key members of the

engagement team meet the educational requirements under Florida Statutes, Chapter 11.45. A schedule of the government CPE hours completed for the past two years for the staff members proposed to direct this engagement follows:

Bob Feldmann	84
Brett Friedman	96
Jim Walch	95
Chantelle Knowles	80
Anil Harris	84
Lake Hulbert	102
Barbara Puentes	84
Brian Schebler	95
Donovan Maginley	84

#### **GOVERNMENT INDUSTRY EXPERIENCE**

Government auditing and accounting is one of the most dynamic aspects of public accounting. Our firm has made the public sector industry one of its main industry focuses. This sector includes municipalities, not-for-profits, and other government entities. We have over 30 employees devoted to serving governmental clients in Florida.

We serve over 70 public sector organizations in Florida and over 2,700 such organizations across the country, including over 600 government clients. We recruit and hire individuals who are passionate and committed to the industry. Individuals who want to assist clients in achieving their goals. Nationally, the public sector is an important industry to the Firm. **In Florida, the public sector represents our largest industry focus.**

#### **LOCAL GOVERNMENT EXPERIENCE**

We have been serving the Florida marketplace for more than 30 years from our Miami, Ft. Lauderdale, Naples, Melbourne, Jacksonville, Orlando and West Palm Beach offices. The Florida public sector team serves or has previously served a diverse client base of governmental entities, including:

- City of Aventura, Florida
- City of Cape Canaveral, Florida
- City of Coconut Creek, Florida
- City of Cooper City, Florida
- City of Coral Gables, Florida
- City of Coral Springs, Florida
- City of Deerfield Beach, Florida
- City of Hallandale Beach, Florida
- City of Hollywood, Florida
- City of Jacksonville, Florida
- City of Miami, Florida
- City of Miami Beach, Florida
- City of Palm Bay, Florida
- City of Pompano Beach, Florida
- City of Titusville, Florida
- City of West Palm Beach, Florida
- City of Miami, Department of Off-Street Parking
- Glades County, Florida
- Palm Beach County, Florida
- Jacksonville Port Authority
- Jacksonville Transportation Authority
- Miami-Dade Transit
- Seminole Tribe of Florida
- South Florida Water Management District

Our Firm has continued to make a strong commitment to the public sector in Florida as evidenced by our additions of government personnel at various levels, including two directors and a manager from a Big

Four firm in South Florida that specialized in the public sector. In addition to some of the clients listed above, local Florida government audits performed by them include:

#### **Cities**

- City of Boca Raton
- City of Cape Coral
- City of Florida City
- City of Fort Lauderdale
- City of Miami Springs
- City of North Miami
- City of North Bay Village
- City of North Miami Beach
- City of Pembroke Pines
- City of Sunrise
- Town of Davie
- Village of Key Biscayne

#### **Counties**

- Broward County
- Lee County
- Martin County
- Miami-Dade County
- Miami-Dade County Aviation Department
- Miami-Dade Clerk of Courts
- Miami-Dade County Solid Waste Department
- Miami-Dade County Water & Sewer Department

#### **School Boards**

- School District of Palm Beach County
- School Board of Broward County
- School Board of Miami-Dade County

#### **CONTINUITY OF STAFF**

Continuity of management and staff strengthens our client relationships and helps the City avoid inconveniences and loss of productivity caused by personnel changes. It is our policy to maintain the integrity of the audit team from year to year. McGladrey has no formal rotation requirements for engagement team members in our public sector industry.

Although we cannot guarantee that all engagement team members will return for subsequent audits, our practice is to return team members to audit engagements they previously served. If a situation should arise where there is a key engagement personnel change, we will notify the City on a timely basis. We will submit resumes of individuals who will be assigned the engagement to the City for review and approval. Resumes submitted to the City will have government auditing experience and have equivalent qualifications of their predecessor.

Our focus is to attract and retain the best people and provide them with superior development opportunities. Our People Philosophy guides our activities internally and externally — driving internal initiatives, influencing how we serve clients, and encouraging industry and community involvement. Since instituting our People Philosophy, we have seen a decrease in employee turnover and are proud that the audit staff turnover in the last five years has been 17%, while the industry average is 27%.

In the event that the staff referred to above are not available to work on the audit because of an unforeseen circumstance, all other members of our government audit staff are comparably qualified to participate in this engagement. The City will retain the right to approve or reject any staff replacements. As a national firm we have the depth of resources to ensure the City is always served by experienced and highly qualified individuals. The risk of a local firm losing one or two of its key people does not exist with us.

## Project Understanding - Proposed Approach - Methodology

### ***Describe in detail, your approach to performing the audit.***

With an unwavering commitment to accuracy, our audit process is based on a thorough initial planning process, open and honest lines of communication throughout the year, and a specific methodology of analysis and quality review that will ensure a successful audit, as well as a successful relationship with the City and its professionals year after year. We have developed this successful methodology and are recognized for the quality and thoroughness of our audit process. Underwriters, financial advisers and rating agencies alike recognize the McGladrey brand and are keenly aware of the quality of our work.

Our audit approach is focused on listening to and understanding you and your organization, not only the flow of transactions and internal controls, but also your strategies and business risks. This enables us to identify key audit components and tailor our procedures to the unique aspects of the City's business. We hire the most competent people and invest heavily in systems that ensure consistency, objectivity and accountability – for results in strict compliance with professional standards. We also rely on experience. Our senior people are extensively involved in the audit process and will seek active dialogue with the City's leadership. The benefit to the City is an effective, cost-efficient, independent audit performed within your time requirements by experienced professionals.

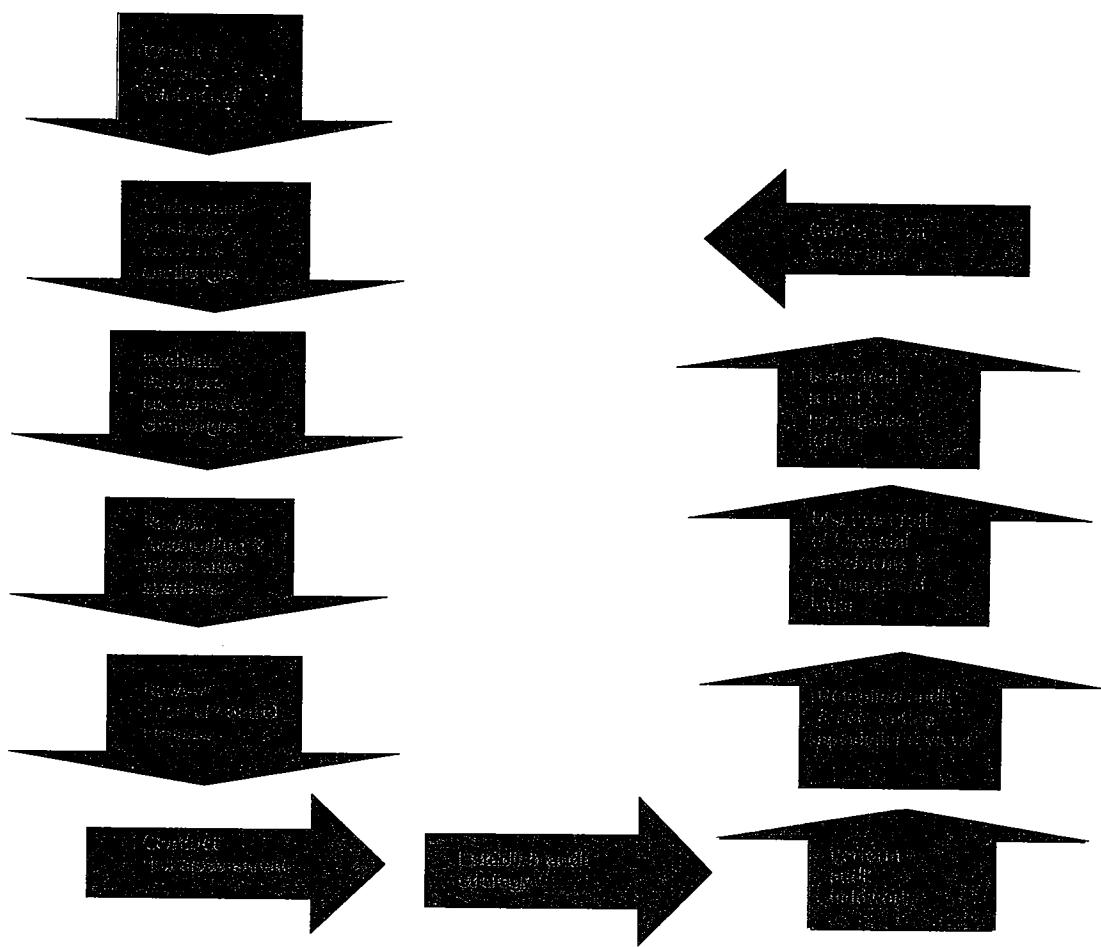
Our audit process is continuous, whereby we address and resolve issues, new accounting standards and changes in your business, etc. throughout the year, not just at year end. A "no-surprises" audit is always our goal.

As part of our commitment to you, we have developed a business advisory approach to audit services, which looks beyond accounting entries to underlying transactions and business systems. We place substantial emphasis on understanding your operations and fundamental business strategies. We don't view your audit as a commodity. Instead, we see it as a tool that you can use to improve your business. We contribute recommendations about your internal controls, operating and accounting procedures and other important matters. These are communicated both orally and in a written management letter.

In summary, development of the specific audit plan is accomplished through:

- Meeting with those charged with governance as well as meeting with City management to obtain an understanding of your business concerns and challenges.
- Thoroughly understanding and documenting the accounting and information systems.
- Evaluating economic and industry factors affecting operations.
- Identifying major areas of audit risk.
- Coordinating the audit process with the accounting and finance personnel.
- Performing testing on interim balances to minimize the amount of year end testing.

Our process for the City's audit is diagrammed below:



## **Planning Phase**

The first step of the audit is preplanning, which involves meeting with those charged with governance and City management to clearly identify the lines of communication, perform a risk analysis, discuss audit scopes and alternatives, discuss any concerns and set expectations. We will also establish a preliminary timetable to ensure a smooth audit process.

A thorough understanding of your organization and its operating environment is essential for the development of an audit plan for an efficient, cost effective audit. During this phase, we will meet with appropriate personnel to update and document our understanding of your operations including business concerns and challenges and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff. During this phase we will perform the following activities:

- Review the regulatory and statutory compliance requirements within which the City operates. This will include a review of applicable federal laws, state statutes, ordinances, resolutions, debt instruments, contracts, other agreements, and minutes of meetings of the City management and various committees.
- Review major sources of information such as the City's budgets, organization charts, procedures manuals, financial systems, and management information systems.
- Document and update our understanding of the City's internal control processes.
- Document and update our understanding of the accounting and information systems.
- Consider the methods that the City uses to process accounting information which influence the design of the internal control. This understanding includes knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation by the City.
- Identify and resolve accounting, auditing and reporting matters noted during planning.

## **Internal Control Evaluation**

McGladrey will evaluate the City's system of internal control to assess the extent it can be relied upon to ensure accurate information, to ensure compliance with laws and regulations, and to provide for efficient and effective operations. Our evaluation will include:

- a) Review of the system, which is primarily the process of obtaining information about the organization and the procedures prescribed and is intended to serve as the basis for tests of compliance and for evaluation of the system.
- b) Tests of compliance, which are made to provide reasonable assurance that the accounting control procedures are being applied as prescribed.
- c) Data Processing Review. A review is to be made to compare the calculating operations of the computer with the desired results by tests of transactions. A review of controls used in the computer center to assure protection of files and prevention of processing errors and a review of the data processing operation shall also be made.

## **Risk Assessment**

The development of our audit plan is dependent on our understanding of your operations and our assessment of current risk factors. This approach requires the careful exercise of professional judgment developed through extensive experience with audits and is based on our assessment of risk of error in the financial statement line items and for the City as a whole. As a result, we will focus our audit effort in the important, high risk areas and minimize our time in the low risk areas ensuring you of a cost effective and efficient audit.

## **Fieldwork Phase**

Fieldwork is the largest part of the audit process and includes both substantive audit tests, such as confirmation work, and analytical review, such as variance examination. Interim fieldwork includes many planning activities mentioned earlier including detailed risk assessments, interviews of key employees and systems documentation. Interim testwork includes testing of controls and preliminary testing on compliance and other areas.

### **Computer Audit Assistance**

McGladrey provides computer audit assistance through its Technology Resource Management Group Services whose members have extensive experience and training as EDP auditors. These computer audit specialists, together with the audit team will identify the EDP controls which need to be evaluated and the opportunities to implement computer assisted audit techniques.

### **Computer-Assisted Audit Techniques**

During this phase, we will determine the extent to which we can efficiently utilize computer-assisted audit techniques ("CAATS") which are McGladrey audit procedures performed with the aid of EDP equipment. CAATS may involve the use of audit software which McGladrey developed for general use on various clients or may be developed for a specific engagement. CAATS can be used to perform a variety of time consuming detail testing such as: footing files; testing for incomplete data; and sorting files in any order for certain analytical procedures. CAATS can also be used to perform a variety of tests of controls to evaluate either the design or the operating effectiveness of controls, such as: selecting a sample for re-performance or inspection procedures; testing access to critical programs or files and testing programmed application controls.

### **Effect of Preliminary Analytical Procedures on the Selection and Execution of Audit Strategies**

Comparison of balances, ratios or relationships that result in significant unexplained variances from our preliminary expectations must be considered in selecting appropriate audit strategies for the account balances and/or major classes of transactions involved. Unexplained variances may also cause us to apply planned procedures closer to the balance sheet date. For example, holding other considerations equal, unexplained variances may cause the auditor to:

- a) Use an audit strategy which involves testing the details of the account balance or class of major transactions with respect to the audit assertions affected by the unexplained variances.
- b) Reduce the scope used for selecting items for testing.
- c) Increase the extent of sampling.

We will be satisfied that all such variances have been adequately investigated and evaluated at the conclusion of the audit.

### **Substantive Audit Procedures**

At this point, we will have performed our risk assessment, developed a preliminary audit plan, gained a thorough understanding of the accounting system, and evaluated, and, if determined to be cost-justified, compliance tested the system of internal accounting control. Based upon the preceding work, we will perform substantive audit procedures tailored to your specific accounts to the extent determined by the results of our evaluation and testing of internal accounting controls.

### **Approach to Determine Laws and Regulations to be Tested**

A governmental accounting system must make it possible to determine and demonstrate compliance with finance related legal and contractual provisions. Governmental financial operations, like other aspects of their operations and even their very existence, evolve from and are regulated by various legal provisions.

Our approach to determining the laws and regulations to be tested as part of the compliance audit includes the following procedures:

- Review past compliance findings.
- Obtain any federal or state agency monitoring reports received by the City during the year and the City's evaluation of pending reports.
- Communication with the cognizant agency.
- Request confirmation of Equal Employment Opportunity Council violations.
- Review state laws relative to financial, accounting and purchasing matters.
- Review the financial and personnel policies of the City.
- Determine the major federal programs and state projects of the City.
- Review accounting and administrative control systems, including general and specific requirements, and design tests of these controls.
- For each major program, complete the McGladrey audit program and the Compliance Supplement, issued by the Office of Management and Budget.
- For non-major federal and state transactions examined in the course of the audit, review each transaction against a list of specific compliance requirements required of all federal and state financial assistance programs.

### **Audit Sampling Approach / Statistical Sampling**

McGladrey uses statistical sampling in selecting items for testing by compliance and/or substantive tests where it is determined to be cost beneficial and efficient to sample the population. To assist in the selection and evaluation of the samples, IDEA, a statistical sampling microcomputer software package developed by us for use on audits, will be employed to ensure the most efficient sampling techniques are used. Our Firm has an Audit Methodology Manual which contains procedures for the control and evaluation of sampling risk, selection of samples and evaluation of sample results.

Audit sampling will normally be used in audits of governmental units to perform four kinds of tests:

- Compliance tests of internal accounting control procedures that we plan to rely on to reduce the scope of planned substantive tests.
- Substantive tests as part of the audit of the governmental unit's basic financial statements.
- Compliance tests to provide reasonable assurance that internal control (accounting and administrative) procedures used in administering federal and state financial assistance programs, if any, are being applied as prescribed.
- Substantive tests of compliance with laws and regulations as part of the audit of the basic financial statements and for the purpose of reporting on compliance with laws and regulations as they relate to the schedule of expenditures of federal audits and state financial assistance.

For the audit of the City's financial statements, we anticipate that statistical sampling will be used to determine sample sizes for tests of payroll expenditures and non-payroll expenditures, as well as specific revenue types.

Although the Single Audit Act does not require statistical sampling, it does require that a representative number of transactions be selected from each major federal financial assistance program, if applicable. We will use professional judgment in determining the methods, and extent, of sample selection, using recently updated professional guidance.

### **Use of Analytical Procedures**

Our audit approach requires the use of analytical procedures to assist in planning the nature, timing and extent of other auditing procedures.

The primary focus of analytical procedures employed at the planning stage is the identification of specific risks or errors in the financial statements or of compliance violations. By considering unusual or unexpected balances or relationships, analytical procedures help to direct our attention to areas with the highest potential for material misstatement. Preliminary analytical procedures may also identify unfavorable trends or other matters.

Analytical procedures will be performed at both the government-wide and fund level and will include the following, where applicable:

- a) Comparison of original budget (revenue sources and appropriations) to actual amounts.
- b) Comparison of major revenue, expenses, and expenditure amounts to:
  - (1) Preliminary expectations based on budgets and forecasts.
  - (2) Prior year's amounts.
- c) Consideration, to the extent applicable, of the certain key financial relationships in relation to preliminary expectations to determine if there are unusual or unexpected balances or unexpected relationships.

### **Engagement Reviews**

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

<b>Review</b>	<b>Nature of Review</b>
Engagement Performance and Administration Review, done by in-charge	Work of all assistants in detail, including workpapers, financial statements, audit report, compliance reports and management letter
Fairness Review, done by engagement manager and/or partner	All workpaper files, financial statements, audit report, compliance reports and management letter
Partner Review, done by engagement partner	Financial statements, audit report, compliance reports, management letter, workpaper files for significant and critical areas, concurrence with conclusions of engagement team
Report Review, done by audit and accounting/governmental report review partner	Financial statements, audit report, compliance reports, management letter and portions of the workpaper files

### **Reporting Phase**

At the conclusion of the audit process, we will issue the required opinions as described in our understanding of the audit services requirements. Our management letters will discuss internal control recommendations and weaknesses we identified as part of the audit, if applicable. The letter will also include observations about accounting methods and procedures, business and industry practices or issues, operational ideas and suggestions to further enhance the City's operations. We will advise you of any new accounting pronouncements that have been or may be issued and indicate their potential impact on you.

## Section



### Project Time Schedule

*Provide a detailed timeline for performing the Audit.*

The following chart depicts our proposed audit timeline for each fiscal year which may be modified based on discussion with City staff during our audit planning meetings:

Audit Stage	July	Aug	Sept	Jan	Feb	March	April
<b>Planning Phase:</b>							
Entrance conference *							
Interim work *							
Detailed audit plan & list of PBC schedules *							
<b>Field Work Phase:</b>							
Complete field work							
<b>Reporting Phase:</b>							
Review draft CAFR and provide comments							
Issue final and complete opinion letter							
Exit conference							
Presentation to Budget/Audit Advisory Committee and/or City Commission							

Weekly progress reports will be held with the Finance Director at the conclusion of interim work and throughout final fieldwork until issuance of the final report. Both key engagement team members and the Audit Manager will be available throughout the audit to meet with the City Manager or designee, Budget/Audit Advisory Committee, or the City Commission, as deemed necessary.

\*For fiscal year 2010, these items will be immediately scheduled after the conclusion of the auditor selection process, for subsequent years they will occur as scheduled.



# APPENDIX

Peer Review  
Biographies  
Copy of Occupational Licenses  
Partner Listing



To the Partners of McGladrey & Pullen, LLP  
and the Center for Public Company Audit Firms Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of McGladrey & Pullen, LLP (the Firm) applicable to non-SEC issuers in effect for the year ended April 30, 2007. The Firm's accounting and auditing practice applicable to SEC issuers was not reviewed by us, since the Public Company Accounting Oversight Board (PCAOB) is responsible for inspecting that portion of the Firm's accounting and auditing practice in accordance with PCAOB requirements. A system of quality control encompasses the Firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of complying with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (the AICPA). The design of the system, and compliance with it, are the responsibilities of the Firm. Our responsibility is to express an opinion on the design of the system, and the Firm's compliance with that system based on our review.

Our review was conducted in accordance with standards established by the Peer Review Committee of the Center for Public Company Audit Firms and included procedures to plan and perform the review that are summarized in the attached description of the peer review process. Our review would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it since it was based on selective tests. Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice applicable to the non-SEC issuers of McGladrey & Pullen, LLP in effect for the year ended April 30, 2007, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA, and was complied with during the year then ended to provide the Firm with reasonable assurance of complying with applicable professional standards.

\* \* \*

As is customary in a peer review, we have issued a letter under this date that sets forth comments relating to certain policies and procedures or compliance with them. The matters described in the letter were not considered to be of sufficient significance to affect the opinion expressed in this report.

A handwritten signature in black ink that reads 'BKD, LLP'.

November 30, 2007

bkd.com

Wells Fargo Center 1700 Lincoln Street, Suite 1400 Denver, CO 80203-4514  
303 861-4545 Fax 303 832-5705  
Beyond Your Numbers

**Praxity**  
MEMBER  
GLOBAL ALLIANCE OF  
INDEPENDENT FIRMS

**Attachment to the Peer Review Report of McGladrey & Pullen, LLP**  
**Description of the Peer Review Process**

**Overview**

Firms enrolled in the AICPA Center for Public Company Audit Firms (the Center) Peer Review Program have their system of quality control periodically reviewed by independent peers. These reviews are system and compliance oriented with the objectives of evaluating the following:

- Whether the reviewed firm's system of quality control for its accounting and auditing practice applicable to non-SEC issuers has been designed to meet the requirements of the Quality Control Standards established by the AICPA.
- Whether the reviewed firm's quality control policies and procedures applicable to non-SEC issuers were being complied with to provide the firm with reasonable assurance of complying with professional standards.

A peer review is based on selective tests and directed at assessing whether the design of and compliance with the firm's system of quality control for its accounting and auditing practice applicable to non-SEC issuers provides the firm with reasonable, not absolute, assurance of complying with professional standards. Consequently a peer review on the firm's system of quality control is not intended to, and does not, provide assurance with respect to any individual engagement conducted by the firm or that none of the financial statements audited by the firm should be restated.

The Center's Peer Review Committee (PRC) establishes and maintains peer review standards. At regular meetings and through report evaluation task forces, the PRC considers each peer review, evaluates the reviewer's competence and performance, and examines every report, letter of comments, and accompanying response from the reviewed firm that states its corrective action plan before the peer review is finalized. The Center's staff plays a key role in overseeing the performance of peer reviews working closely with the peer review teams and the PRC.

Once the PRC accepts the peer review reports, letters of comments, and reviewed firms' responses, these documents are maintained in a file available to the public. In some situations, the public file also includes a signed undertaking by the firm agreeing to specific follow-up action requested by the PRC.

Firms that perform audits or play a substantial role in the audit of one or more SEC issuers, as defined by the Public Company Accounting Oversight Board (PCAOB), are required to be registered with and have their accounting and auditing practice applicable to SEC issuers inspected by the PCAOB. Therefore, we did not review the firm's accounting and auditing practice applicable to SEC issuers.

**Planning the Review for the Firm's Accounting and Auditing Practice Applicable to Non-SEC Issuers**

To plan the review of McGladrey & Pullen, LLP, we obtained an understanding of (1) the nature and extent of the firm's accounting and auditing practice, and (2) the design of the firm's system of quality control sufficient to assess the inherent and control risks implicit in its practice. Inherent risks were assessed by obtaining an understanding of the firm's practice, such as the industries of its clients and other factors of complexity in serving those clients, and the organization of the firm's personnel into practice units. Control risks were assessed by obtaining an understanding of the design of the firm's system of quality control, including its audit methodology, and monitoring procedures. Assessing control risk is the process of evaluating the effectiveness of the reviewed firm's system of quality control in preventing the performance of engagements that do not comply with professional standards.

**Performing the Review for the Firm's Accounting and Auditing Practice Applicable to Non-SEC Issuers**

Based on our assessment of the combined level of inherent and control risks, we identified practice units and selected engagements within those units to test for compliance with the firm's system of quality control. The engagements selected for review included engagements performed under the Government Auditing Standards, audits performed under FDICIA, multi-office audits, and audits of Employee Benefit Plans. The engagements selected for review represented a cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagement reviews included examining working paper files and reports and interviewing engagement personnel.

The scope of the peer review also included examining selected administrative and personnel files to determine compliance with the firm's policies and procedures for the elements of quality control pertaining to independence, integrity, and objectivity; personnel management; and acceptance and continuance of clients and engagements. Prior to concluding the review, we reassessed the adequacy of scope and conducted a meeting with firm management to discuss our findings and recommendations.

# McGladrey & Pullen

Certified Public Accountants

November 30, 2007

Center for Public Company Audit Firms Peer Review Committee  
C/o American Institute of Certified Public Accountants  
Practice Monitoring Department  
220 Leigh Farm Road  
Durham, NC 27707

Ladies and Gentlemen:

This letter represents our response to the letter of comments issued in connection with our firm's peer review for the year ended April 30, 2007 and should be read in conjunction with that letter. Implementation of the actions set out in this letter will be monitored in connection with our annual inspection program.

Prior to January 31, 2008, the Firm's National Office of Audit and Accounting will reconsider the methods used for testing key controls in this niche industry and either conform the methodology to the methodology specified in the commercial audit manual or document the basis for any approved alternative methodology in the respective industry manual.

*McGladrey & Pullen, LLP*



To the Partners of McGladrey & Pullen, LLP  
and the Center for Public Company Audit Firms Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of McGladrey & Pullen, LLP (the Firm) applicable to non-SEC issuers in effect for the year ended April 30, 2007. The matters described below were not considered to be of sufficient significance to affect the opinion expressed in that report, which should be read in conjunction with this letter.

**Engagement Performance**

*Comment* – The firm has followed two different methodologies for supporting a low control risk assessment for certain relevant assertions for significant account balances. Substantially all audits in a niche industry practice are performed using one methodology, while the rest of the firm uses the methodology in the firm's commercial audit manual. The alternative niche practice allowed for lower testing requirements than the standard approach in the manual. The support for the alternative approach for sampling is not documented in the manual, however, no departures from generally accepted auditing standards were noted.

*Recommendation* – We believe the alternative approach should be reconsidered. Any approved alternative methodology should be appropriately documented in the audit manual.

A handwritten signature in black ink that reads 'BKD, LLP'.

November 30, 2007

bkd.com

Wells Fargo Center 1700 Lincoln Street, Suite 1400 Denver, CO 80203-4514  
303 861-4545 Fax 303 832-5705  
**Beyond Your Numbers**

**Praxity**  
MEMBER  
GLOBAL ALLIANCE OF  
INDEPENDENT FIRMS

## **Bob Feldmann**

### **Audit Partner**

**O 305.442.8801**

**F 305.442.7478**

**bob.feldmann@mcgladrey.com**



### **Summary of Experience**

As a general service partner, Bob Feldmann heads up our Florida Public Sector practice and is the Managing Partner of the Coral Gables office.

Bob has over twenty-two years of audit and accounting experience. Bob's experience includes serving as partner for various city audits similar in nature to the City's audit. His experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act, Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida. A partial listing of his public sector audit and accounting experience follows:

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

### **Professional Affiliations**

Bob is a Board member of the Beacon Council. He is also a member of the American Institute of Certified Public Accountants, the Florida Institute of Certified Public Accountants, the Government Finance Officers Association, the Florida Government Finance Officers Association, the Coral Gables Chamber of Commerce and a member of the Florida International University President's Council.

In addition to his professional activities, Bob serves as the Chairperson on the Advisory Council of the Salvation Army Adult Rehabilitation Center.

### **Education**

Bob has been a CPA since 1988. He graduated from the University of Florida in 1984 with a Bachelor of Science degree in accounting. He received his Master of Science degree in taxation in 1988 from the University of Miami.

### **Continuing Professional Education Hours**

Bob has 84 hours of continuing government professional education during the last two years.

## Brett Friedman

Director

O 305.442.8801

F 305.442.7478305.

brett.friedman@mcgladrey.com



### Summary of Experience

Brett has more than 15 years of experience providing audit and consulting services to governmental and not-for-profit clients. His experience includes leading large City audits similar to the City of Miramar. A partial listing of his government audit experience follows:

- City of Aventura, Florida
- City of Cape Coral, Florida
- City of Coral Gables, Florida
- City of Coconut Creek, Florida
- City of Coral Springs, Florida
- City of Deerfield Beach, Florida
- City of Hallandale Beach, Florida
- City of Hollywood, Florida
- City of North Bay Village, Florida
- City of North Miami, Florida
- Town of Davie, Florida
- City of North Miami Beach, Florida
- City of Miami Springs, Florida
- City of Palm Bay, Florida
- City of Pembroke Pines, Florida
- City of West Palm Beach, Florida
- School Board of Broward County
- School District of Palm Beach County,
- South Florida Water Management District
- Palm Beach County, Florida

### Professional Affiliations

Brett is a member of the American Institute of Certified Public Accountants, the Florida Institute of Certified Public Accountants, the Government Finance Officers Association, the Florida Government Finance Officers Association, the University of Miami School of Accounting Corporate Advisory Board, the FIU Career Management Services Advisory Board, FICPA State and Local Government Section, FICPA Florida Industry Section and FICPA Accounting Auditing Section, the Florida International University School of Accounting Corporate Advisory Board, and the Miami Downtown Chapter of the FICPA.

As a current member of the Government Finance Officers Association Special Review Committee, Brett has participated in the review process for awarding the GFOA Certificate of Achievement for Excellence in Financial Reporting. Brett has also served as a national instructor and a speaker at the School of Government Finance. He has also served on the committee of the A&A track of the FGFOA conference for the past two years.

In addition to his professional affiliations, he is also the Executive Vice President of the Association of Latino Professionals in Finance & Accounting and Treasurer, 2-1-1 Broward Board of Directors.

### Education

Brett graduated in 1993 from the State University of New York at Albany with a Bachelor of Science in Accounting & Economics. In 1994 he obtained his Masters of Business Administration from the University of Miami. He has been a CPA since 1994.

### Continuing Professional Education Hours

Brett has 96 hours of continuing government professional education during the last two years.

## Jim Walch

**Audit and Accounting Quality Control Partner**  
O 954.462.6300  
F 954.449.8008  
james.walch@mcgladrey.com



### Summary of Experience

Jim joined McGladrey & Pullen, LLP in 1976 and was named a partner in 1988. He is an assurance partner with over 34 years of experience and has provided financial and compliance audit and consultation services to his clients. His clients have primarily been in the public sector and consist of cities, counties, school districts and healthcare organizations. He is also very active in the Firm's internal inspection program. In the past 10 years his responsibilities have changed and his new role is that of an audit and accounting specialist. In that role he provides advice and consultation regarding complex accounting matters, assists engagement teams in audit matters and is responsible for ensuring that reports issued by the Firm comply with professional standards. His clients are primarily in the public sector and are from all regions of the United States.

A listing of some of the entities that he is involved with are as follows:

- City of Aventura, Florida
- City of Cooper City, Florida
- City of Coral Gables, Florida
- City of Coral Springs, Florida
- City of Deerfield Beach, Florida
- City of Hallandale Beach, Florida
- City of Miami, Florida
- City of Miami Beach, Florida
- City of North Lauderdale, Florida
- City of Pompano Beach, Florida
- City of West Palm Beach, Florida
- City of Boulder, Colorado
- City of Stamford, Connecticut
- City of Danbury, Connecticut
- City of Manchester, New Hampshire
- City of Peoria, Illinois
- Feed the Children, Inc., Oklahoma
- Hennepin County, Minnesota
- Palm Beach County, Florida
- Jacksonville Transit Authority
- Jacksonville Port Authority
- Miami-Dade Transit Department
- Seminole Tribe of Florida (Tribe & Casino)
- University of Miami, Florida

### Professional Affiliations

As a member of the Government Finance Officers Association Special Review Committee, Jim has participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. He is a member of the American Institute of Certified Public Accountants (AICPA) and is a member of various community organizations. Associate member of Florida Government Finance Officers Association and Government Finance Officers Association.

### Education

Jim graduated from St. Cloud State University in 1976 with a Bachelor of Science degree in Accounting. He has been a CPA since 1978.

### Continuing Professional Education Hours

Jim has 95 hours of continuing government professional education during the last two years.

## Chantelle Knowles

Engagement Manager

O 954.462.6300

F 954.449.8008

chantelle.knowles@mcgladrey.com



### Summary of Experience

Chantelle has over nine years of government auditing experience. A partial listing of clients she has served follows:

- City of Aventura, Florida
- City of Cape Coral, Florida
- City of Coral Gables, Florida
- City of Coral Springs, Florida
- City of Hallandale Beach, Florida
- City of Miami Beach, Florida
- City of West Palm Beach, Florida
- Miami-Dade County, Florida
- Miami-Dade Transit, Florida
- Palm Beach County, Florida
- Seminole Tribe of Florida
- South Florida Water Management District

### Professional Affiliations

She is a member of the American Institute of Certified Public Accountants, the Florida Institute of Certified Public Accountants, the Government Finance Officers Association, and the Florida Government Finance Officers Association.

In addition to her professional affiliations, she also assists with the Omega Psi Phi, adoption service.

### Education

- Bachelor of Business Administration, Major in Accounting
- University of Georgia
- Masters of Accounting, 2000
- University of Georgia

### Continuing Professional Education Hours

Chantelle has 80 hours of continuing professional education during the last two years.



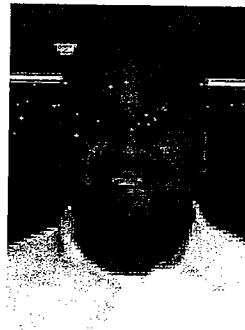
## Anil Harris

**Engagement Supervisor**

**O 954.462.6300**

**F 954.449-8008**

[anil.harris@mcgladrey.com](mailto:anil.harris@mcgladrey.com)



### **Summary of Experience**

Anil is a Supervisor for McGladrey & Pullen's Fort Lauderdale office in the public sector practice focusing on government entities. His experience includes performing audits in accordance with Government Auditing Standards, OMB Circular A-133, Federal Single Audit Act, Florida Single Audit Act, and the Rules of the Auditor General of the State of Florida.

Anil has over 6 years of government auditing experience. A partial listing of his governmental and not-for-profit audit experience follows:

- City of Coconut Creek, Florida
- City of Hallandale Beach, Florida.
- City of Miami, Florida
- Palm Beach County, Florida
- Glades County, Florida
- University of Miami
- YMCA of Broward County, Florida
- Seminole Tribe of Florida
- School District of Palm Beach County, Florida

### **Education**

Anil graduated from the University of Florida Fisher School of Accounting with the following degrees:

- Bachelor of Science in Accounting (B.S.Ac)
- Master of Accounting degree (MAcc.).
- Member of Beta Alpha Psi Accounting Fraternity

### **Certification and Membership**

Anil has been a CPA since 2005 and is a member of the American Institute of Certified Public Accountants and the Florida Government Finance Officers Association.

### **Continuing Professional Education Hours**

Anil has 84 hours of continuing professional education during the last two years.



## **Barbara Puentes**

**Senior Associate**

**O 305.442.8801**

**F 305.442.7478**

**[Barbara.puentes@mcgladrey.com](mailto:Barbara.puentes@mcgladrey.com)**

### **Summary of Experience**

Barbara is an audit senior for McGladrey and has over 4 years of public auditing experience. She has experience with the government and the commercial industry in-charging engagements.

- Miami-Dade Transit
- Seafreight Line
- The Service Companies
- Marine Cargo Line
- Turbana Corporation

### **Professional Affiliations**

She is a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

### **Education:**

Barry University, Miami Shores

- Masters Business Administration, Accounting - 2005
- Bachelor of Science, Accounting - 2003

### **Continuing Professional Education Hours**

Barbara has 84 hours of continuing professional education during the last two years.



## **Lake Hulbert**

**Audit Associate**

**O (305) 442-8801**

**F (305) 442-7478**

**Lake.Hulbert@mcgladrey.com**



### **Summary of Experience**

Lake has worked in public accounting since 2008 and has audited a variety of clients differing in size and industry. Lake has experience with not-for-profit and governmental entities, specifically those subject to a Circular A-133 audit and/or the State of Florida Single Audit Act.

A partial listing of her not-for-profit and government audit experience follows:

- City of Miami Beach, Florida
- University of Miami
- City of Deerfield Beach, Florida
- Glades County, Florida
- City of Miami, Florida

### **Education**

Bachelor of Science Degree in Accounting 2007, University of Florida

### **Continuing Professional Education Hours**

Lake has 102 hours of continuing professional education during the last two years.



**BRIAN A. SCHEBLER, CPA, CGFM  
DIRECTOR OF SERVICES TO THE PUBLIC SECTOR**



**Summary of Experience**

Brian A. Schebler is a Partner with McGladrey & Pullen, LLP's National Office of Audit & Accounting, where he serves as the Firm's Director of Services to the Public Sector. He is responsible for McGladrey & Pullen's government, nonprofit and compliance auditing approaches as well as the maintenance of the Firm's *Government Industry Manual*, *Compliance Audit Manual* and *Nonprofit Organizations Manual*. Schebler represents the Firm's interest in professional developments in the public sector industry and is involved on a Firmwide level with the design and presentation of internal and external professional education courses. He also provides technical support to the AICPA for a number of industry related guides and publications, the Firm's local and network offices and contributes to the Firm's quality control review program.

Having joined McGladrey & Pullen in 1981, Schebler has served clients in a number of industries but has focused on public sector clients for the past 20 years, providing a wide range of services:

- Audit
- Professional standards implementation
- Financial statement preparation
- Budgetary accounting assistance
- Accounting and administrative control structure evaluation, design and implementation
- Organizational governance
- General management advice
- Fraud prevention and detection
- Tax-exempt bond administration
- Compliance with laws and regulations
- Cash to GAAP basis accounting conversions
- Implementation of new accounting standards
- Preparation of GAAP Basis and GFOA and ASBO
- Certificate qualifying reports

For the past several years, Schebler has provided technical review services to the AICPA for a number of industry related Audit & Accounting Guides, Risk Alerts and other publications. Additionally, he is a current member of the AICPA State and Local Government Industry Expert Panel and the recently formed AICPA Governmental Audit Quality Center Executive Committee.

Brian is a member of the editorial committee and contributing author of *Fundamentals*, the RSM McGladrey, Inc. public sector newsletter. He has authored numerous industry guides, releases, bulletins and articles and is a frequent participant and speaker at various public sector finance related gatherings at national, state and local levels on topics related to auditing, accounting and compliance issues.

**Professional Affiliations**

He is a member of the American Institute of Certified Public Accountants and Iowa and Minnesota Societies of Certified Public Accountants, the Government Finance Officers Association, the National Association of Local Government Auditors, and a Certified Government Financial Manager.

**Education**

Bachelor of Arts in Accounting, St. Ambrose University, Davenport, Iowa

**Continuing Professional Education Hours**

Brian has 95 hours of continuing government professional education during the last two years.



## Donnovan Maginley, CPA

### Audit Director

O 305.442.8801

F 305.442.7478

[donnovan.maginley@rsmi.com](mailto:donnovan.maginley@rsmi.com)



### Summary of Experience

Donnovan has more than 18 years experience working with local governmental and not-for-profit clients including colleges and universities. He serves as a technical resource to other managers and staff in the Public Sector Practice. In addition, he has been trained in activity-based costing and cost allocation plans, and he has extensive experience in issuing financial statements under GASB statement No. 34. He has participated in performance and operational audits.

A partial listing of his public sector audit experience follows:

- ◆ City of Hollywood, Florida
- ◆ City of Pompano Beach, Florida
- ◆ City of Miami, Florida
- ◆ Miami-Dade Transit
- ◆ Miami-Dade County, Florida
- ◆ City of Sunrise, Florida
- ◆ Lee County, Florida
- ◆ Miami-Dade County School Board
- ◆ Miami Beach Convention Center
- ◆ Palm Beach County, Florida
- ◆ Pompano Beach Community Redevelopment Agency
- ◆ City of Miami Southeast Community Redevelopment Agency
- ◆ Miami-Dade Airport Authority
- ◆ City of Miami Beach, Florida
- ◆ Broward County, Florida
- ◆ United Way of Palm Beach County
- ◆ Miami Beach Redevelopment Agency
- ◆ Palm Beach County School District

### Professional Affiliations

Donnovan is a member of the American Institute of Certified Public Accountants, the Florida Institute of Certified Public Accountants, Government Finance Officer's Association and the Florida Government Finance Officer's Association.

### Education

Donnovan graduated from Barry University with a Bachelor of Science degree in Accounting and a Master of Professional Accountancy degree.

### Continuing Professional Education Hours

Donnovan has 84 hours of continuing professional education during the last two years.



## Jeff Roth

Information Technology Resource Director  
O 321.751.6200  
F 321.751.1385  
jeff.roth @mcgladrey.com



### Summary of Experience

Jeff has over 24 years audit experience, and as a Certified Information Systems Auditor and Certified in the Governance of Enterprise Information Technology, he specializes in public sector critical infrastructure and business systems examination, analysis and audit. Jeff has significant experience in the reporting on sensitive Florida public sector IT operations in accordance with Florida State Statutes. He is working with Palm Beach County and City of Miami, and has worked with the Brevard Schools, Lake County Schools and St. John County IT Directors and Assistant Superintendents on follow-up actions plans to the AG reports as well as assisting them with critical controls at the highest confident level.

### Relevant Experience

- Federal and county government, and education information system reviews and risk assessments:
  - County-wide (including constitutional officers) and Education IT computer security plan development and process improvement
  - Web based application security analysis and testing
  - Managed audits of large integrated government financial information systems with emphasis on SAP r/3
    - SAP Basis security and segregation of duties
    - Financial system data processing operations
  - Government critical IT infrastructure and applications system asset management (software, hardware, and vended services)
    - Utilities (water treatment supervisory control and data acquisition systems)
    - Emergency Operations Center
    - E-911
  - Data and storage device backup, retention, and destruction life cycles
  - Wireless infrastructure mapping and security testing
  - Business Continuity and Disaster Recovery coordination with Emergency Operations Center
- Developed enterprise risk management implementation plan and processes for Finance and Treasury (COSO/Cobit based) to address Sarbanes-Oxley 404 certification
- Leading and managing the IT general controls and transaction testing for Sarbanes Oxley health care clients
- Internationally recognized speaker on the following topics:
  - Internal Control Theory and Practices
  - Web based Access Application Security
  - Data warehousing
  - Cobit implementation in SDLC audits

### Professional Certifications and Affiliations

- CGEIT, CISA, CPEA and CHMM
- 2003 Lean Six Sigma Black Belt – The George Group

### Education

- Auburn University, Auburn Alabama – Bachelor of Arts International Trade and Spanish
- Carnegie Mellon University – Software Engineering Institute Capability Maturity Model – Integrated



**CITY OF CORAL GABLES, FLORIDA**  
**LOCAL BUSINESS TAX RECEIPT**  
**THIS IS NOT A BILL-DO NOT PAY**

CUST. NO. 013083  
RECEIPT NO.  
BT-0000007388

**2009-2010**

**BUSINESS NAME:** MCGLADREY & PULLEN  
**DBA NAME:** MCGLADREY & PULLEN

**CLASSIFICATION:**

1 PROFESSIONAL SVC-PA, LLC, ETC

2

3

4

5

6

**NO. OF UNITS**

**UNIT DESCRIPTION**

**LOCATION:** 201 ALHAMBRA CIR  
STE 810

**AMOUNT PAID:** \$ 195.45

**BUSINESS TAX RECPT RENEWAL**

\*\* This receipt does not constitute authority to begin operating at this location without a  
Certificate of Use and Inspection Approval \*\*

VALID ONLY AT LOCATION ABOVE.  
LOCAL BUSINESS TAX RECEIPT EXPIRES 09/30/2010



**CITY OF CORAL GABLES, FLORIDA**  
**LOCAL BUSINESS TAX RECEIPT**  
**THIS IS NOT A BILL-DO NOT PAY**

CUST. NO. 013086  
RECEIPT NO.  
BT-0000007389

**2009-2010**

**BUSINESS NAME:** RSM MCGLADREY INC

**DBA NAME:** RSM MCGLADREY INC

**CLASSIFICATION:**

1 PROFESSIONAL SVC-PA, LLC, ETC

2

3

4

5

6

**NO. OF UNITS**

**UNIT DESCRIPTION**

**LOCATION:** 201 ALHAMBRA CIR  
STE 810

**AMOUNT PAID:** \$ 195.45

**BUSINESS TAX RECPT RENEWAL**

\*\* This receipt does not constitute authority to begin operating at this location without a  
Certificate of Use and Inspection Approval \*\*

VALID ONLY AT LOCATION ABOVE.  
LOCAL BUSINESS TAX RECEIPT EXPIRES 09/30/2010

MIAMI-DADE COUNTY  
TAX COLLECTOR  
140 W. FLAGLER ST.  
1ST FLOOR  
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